

27<sup>nd</sup> November 2018

**Mandatory Tax code for customer code creation in  
Vietnam  
*-Effective Immediately-***

Dear Valued Customer,

As per Tax policy in Vietnam (Circular 153/2010/TT-BTC), Tax reference (Tax code or Tax Identification no) is mandatory in legal invoice which is issued in Vietnam. Any invoice which is issued without tax reference will be cancelled; and new invoice need to be issued with valid tax reference number. As such, with immediate effect, tax reference is set up as mandatory for customer code creation in Vietnam.

For any shipping instruction (SI) that require newly-created customer code; however tax reference is missing, SI will be rejected until customer can provide valid tax reference.

Should you have any question, please feel free to contact your local Customer Service Agent.

Yours sincerely,

Maersk Line