



TO : ALL OUR VALUED CUSTOMERS

DATE : 3rd April 2015

SUBJECT : REVISED NOTICE ON IMPLEMENTATION OF GOODS AND SERVICES TAX (GST) EFFECTIVE FROM 1 APRIL 2015

With reference to PKA's circular LPK: PB/600-4/1(23) dated 31 Mac 2015, please be informed on revised services with GST compliant with effect from 1st April 2015 as follows :

1. SUPPLIES MADE BY NORTHPORT (MALAYSIA) BHD

Reference is made to the Paragraph 3 of Second Schedule P.U (A) 272 , supply of services determined as Zero Rated Supply dated 13 October 2014, handling services performed by us, the **Port operator** within the **port limit** (Northport terminal and Southpoint) are Zero Rated supplies **except** for the following:

- Services related to activities in empty Depot (ODD)
- Rental (Warehouse space, open yard and office)
- Utilities charges such as Electricity, Water and Fuel supplies
- Miscellaneous charges such as water supply to vessel (for vessel movement within Malaysia) and sale of documents.

2. SERVICES RENDERED FOR BILLING AND COLLECTION OF DEMURRAGE ON BEHALF OF SHIPPING LINES.

Pursuant to the Guide supplying as an agent, Standard Rate is applicable on the demurrage charges and commission on demurrage. On the same note, shipping lines are required to produce a tax invoice to Northport (Malaysia) Berhad for the purpose of disbursement of collection.

3. SUPPLIES MADE BY NORTHPORT DISTRI PARK SDN BHD (NDSB)

All services made by NDSB are zero rated supplies **except** for the following:

- Services related to activities in empty Depot (ODD)
- Rental (Warehouse space, open yard and office)
- Utilities charges such as Electricity, Water and Fuel supplies
- Drayage to and from empty Depot

Please note the above may change at any time subject to any further directives from the relevant Authorities. Please kindly contact our Finance staff should there be any clarifications required.

Thank you.

Yours faithfully,
NORTHPORT (MALAYSIA) BHD


Shamsuri Mohd Rashid
Chief Financial Officer