



31st July 2015

TO ALL OUR VALUED CUSTOMERS

SUBJECT : REVISED NOTICE ON IMPLEMENTATION OF GOODS AND SERVICES TAX (GST) FOR DEMURRAGE BILLING.

Dear All,

In accordance to recent GST guidelines by Customs Department, demurrage billing raised by Port Operators on behalf of Shipping Lines are **ZERO RATED** supplies under item 3(1) of second schedule (Zero Rated Supply) order 2014.

The above revised will take effect from May 2015 onwards.

Kindly be guided.

Thank you.

Yours faithfully,
NORTHPORT (MALAYSIA) BHD

for 
Shamsuri Mohd Rashid
Chief Financial Officer