

Singapore – Implementation of Goods & Service Tax on Elsewhere Payment Fee**December 2, 2022**

Dear Customer,

In compliance with Tax Requirements, we wish to inform you that with effect from **January 1, 2023**, we will be charging Goods and Services Tax (GST) for Elsewhere Payment Fee (at Singapore) as per the guidance below:

Period	GST applicable
Between 1 Jan to 31 Dec 2023	8%
On/after 1 Jan 2024	9%

This fee will be applicable for any shipments where the freight payment is made in Singapore for cargo which originates and is destined for a location other than Singapore.

For further information please contact your local Hapag-Lloyd sales representative.

Kind Regards,
Hapag-Lloyd Pte Ltd (Singapore Division)
As agent of Hapag-Lloyd AG