

GD EXPRESS SDN BHD (347624-X)

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Service Tax Registration No.: W10-1808-31034817

29 October 2018

To All Our Valued Customers

Dear Sir / Madam

Re: Notification on Fuel Surcharge SST Billing Effective 1 September 2018

We have recently received advice from our Tax Agent on an error in our past handling of Service Tax in regard to the billing of Fuel Surcharge. After careful consideration of the general practices in the courier industry, we will be implementing changes to our billing practices.

Please be informed that GD Express Sdn Bhd will be charging 6% Service Tax on Fuel Surcharge in accordance with the Service Tax Bill 2018 with immediate effect. This change is applicable for all shipments picked up from 1 September 2018 onwards.

Debit notes will be issued for any under-billed Service Tax amount in November 2018.

Please contact our Sales Personnel should you need further information or clarification.

We thank you for your kind understanding, and we appreciate your continued support.

Thank you.

Your faithfully

For **GD** Express Sdn Bhd

Vincent Thoo

Head, Business Group