

## China Domestic Delivery Notice

If your goods are to be delivered in China domestically, please read through the important notice below,

According to the "Administrative Measures for Tax Refund (Exemption) for Exported Goods (Trial Bill)" formulated by the State Administration of Taxation:

Ref: <http://www.chinatax.gov.cn/chinatax/n810341/n810755/c3357578/content.html> (This document is only available in Chinese), for goods delivered domestically in China, there is a Value-Added Tax (currently the rate is 13%) applied.

Any quotation provided by LongPack does not include Value-Added Tax by default as LongPack assumes the goods will be exported out of China. Therefore, in case of goods delivered domestically in China, LongPack will charge a 13% Value-Added Tax on the basis of the quotation for the goods delivered domestically.

If the domestic shipment is shipped to a tax-refundable logistics area, it will be deemed as an export in which the Value-Added tax will not be charged by LongPack.

For any questions or consultation regarding this, please contact your account manager(s).

Finance Department  
LongPack Ltd  
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