### **Invoice Format Change**

(Effective on July 16, 2024)

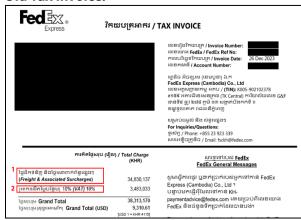
### A. Tax / Commercial Invoice - Freight

Below is a table showing how the description will be displayed on the new invoice depending on the scenario.

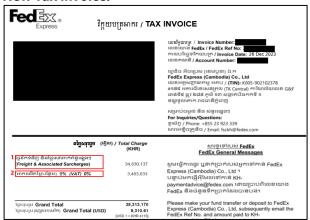
No.	Origin	Destination					
			Ship date before 15 Jul 2024		Ship date 15 Jul 2024 onwards		Remarks
		ino. Origin	Destination	Tax Invoice Charge Description	Commercial Invoice Charge Description	Tax Invoice Charge Description	Commercial Invoice Charge Description
1	Cambodia	Non- Cambodia	Freight & Associated Surcharges	Freight & Associated Surcharges inclusive of VAT 10%	Freight & Associated Surcharges	Freight & Associated Surcharges inclusive of VAT 10%	Remained unchanged between the old and new invoice description
1	Non- Cambodia	Cambodia	Freight & Associated Surcharges Reimbursement	Freight & Associated Surcharges Reimbursement	Freight & Associated Surcharges	Freight & Associated Surcharges inclusive of VAT 10%	
1	Non- Cambodia	Non- Cambodia	Freight & Associated Surcharges Reimbursement	Freight & Associated Surcharges Reimbursement	Freight & Associated Surcharges	Freight & Associated Surcharges inclusive of VAT 0%	
2	Cambodia	Non- Cambodia	(VAT) 10%*	- Grand Total - Grand Total (USD)	(VAT) 10%*	- Grand Total - Grand Total (USD)	Remained unchanged between the old and new invoice description
2	Non- Cambodia	Cambodia	Not Applicable	- Grand Total - Grand Total (USD)	(VAT) 10%*	- Grand Total - Grand Total (USD)	
2	Non- Cambodia	Non- Cambodia	Not Applicable		(VAT) 0%*		

<sup>\*</sup>Display 'VAT State Charge' for applicable customers

### **Old Tax Invoice:**

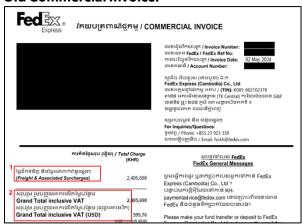


### **New Tax Invoice:**



Reference to above table A for more details

### **Old Commercial Invoice:**



### **New Commercial Invoice:**



Reference to above table A for more details

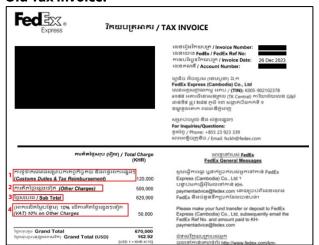
# B. Tax / Commercial Invoice - Duty

Below is a table showing how the description will be displayed on the new invoice depending on the scenario.

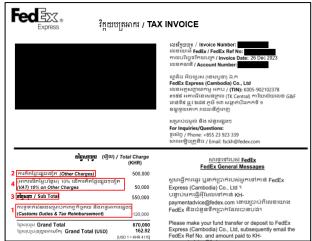
No.										
		Destination	Clearance date be	fore 15 Jul 2024	Clearance date 15 Jul 2024 onwards					
	Origin		Tax Invoice Charge Description	Commercial Invoice Charge Description	Tax Invoice Charge Description	Commercial Invoice Charge Description*	Remarks			
1	Non- Cambodia	Cambodia					1. Remained unchanged			
1	Cambodia	Non- Cambodia		between the old and new invoice description  2. Position changed to						
1	Non- Cambodia	Non- Cambodia								
2	Non- Cambodia	Cambodia	Other Charges	Other Charges inclusive of VAT 10%	Other Charges	Other Charges inclusive of VAT 10%	Remained unchanged between the old and new invoice description			
2	Cambodia	Non- Cambodia	Not Applicable	Not Applicable	Other Charges	Other Charges				
2	Non- Cambodia	Non- Cambodia	нос Арріісавіе	Not Applicable	Other Charges	inclusive of VAT 10%				
3	Non- Cambodia	Cambodia	Sub Total	Not Applicable	Sub Total	Not Applicable	Remained unchanged between the old and new invoice description			
3	Cambodia	Non- Cambodia	Not Appliants	Not Applicable	Sub Total	Not Applicable				
3	Non- Cambodia	Non- Cambodia	Not Applicable							
4	Non- Cambodia	Cambodia	(VAT) 10% on Other Charges*	Not Applicable	(VAT) 10% on Other Charges*	Not Applicable	Remained unchanged between the old and new invoice description     Position changed to above Sub Total			
4	Cambodia	Non- Cambodia	Not Applicable	Not Applicable	(VAT) 10% on Other	Not Applicable				
4	Non- Cambodia	Non- Cambodia	Not Applicable	Not Applicable	Charges*	Not Applicable				

<sup>\*</sup>Display 'VAT State Charge' for applicable customers

#### **Old Tax Invoice:**



#### **New Tax Invoice:**



Reference to above table B for more details

#### **Old Commercial Invoice:**



#### **New Commercial Invoice:**



Reference to above table B for more details

### **Credit Note Format Change**

(Effective on August 12, 2024)

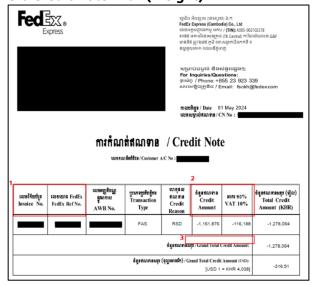
### A. Credit Note - Tax Invoice Adjustment

Below is a table showing where the adjusted amount will be displayed on the new credit note depending on the scenario.

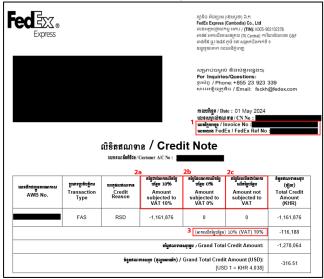
No.	Origin	Destination		New Credit Note - Tax						
			Description	Freight		Duty				
				Ship before 15 Jul 2024	Ship date 15 Jul 2024 onwards	Clearance date before 15 Jul 2024	Clearance date 15 Jul 2024 onwards			
1	Cambodia	Non-Cambodia	- Invoice No.							
1	Non-Cambodia	Cambodia	- FedEx Ref	Shifted position - Refer to Point 1						
1	Non-Cambodia	Non-Cambodia	No.							
2a	Cambodia	Non-Cambodia	A	Adjusted F	AS# amount	Not Applicable				
2a	Non-Cambodia	Cambodia	Amount subjected to VAT 10%	Ito Not Applicable	Adjusted FAS# amount	Adjusted Other Charges amount	Adjusted Other Charges amount			
2a	Non-Cambodia	Non-Cambodia			Not Applicable	Not Applicable				
2b	Cambodia	Non-Cambodia	Amount subjected to VAT 0%	Not Applicable	Nat Applicable					
2b	Non-Cambodia	Cambodia			Not Applicable	Not App	dicable			
2b	Non-Cambodia	Non-Cambodia			Adjusted FAS# amount	Not Applicable				
2c	Cambodia	Non-Cambodia	Amount not	Not Applicable		<ul> <li>Adjusted Other Charges amount</li> <li>Adjusted CDTR* amount</li> </ul>				
2c	Non-Cambodia	Cambodia	subjected to VAT	Adjusted FASR <sup>*</sup> amount	Not Applicable	Adjusted CDTR* amount	Adjusted CDTR* amount			
2c	Non-Cambodia	Non-Cambodia				- Adjusted Other Charges amount - Adjusted CDTR* amount				
3	Cambodia	Non-Cambodia	(VAT) 10%*	Adjusted VAT amount	Adjusted VAT amount	Not Applicable	Adjusted VAT amount			
3	Non-Cambodia	Cambodia	(VAT) 10%*	Not Applicable	Adjusted VAT amount	Adjusted VAT amount	Adjusted VAT amount			
			(VAT) 0%*	Zero amount	Not Applicable	Not Applicable	Not Applicable			
3	Non-Cambodia	Non-Cambodia	(VAT) 10%*	Not Applicable	Not Applicable	Not Applicable	Adjusted VAT amount			
,	14011-Callibould	mour-cambodia	(VAT) 0%*	Zero amount	Zero amount	Zero amount	Not Applicable			

<sup>\*</sup>Display 'VAT State Charge' for applicable customers

# Old Credit Note - Tax (Freight)



# New Credit Note - Tax (Freight)



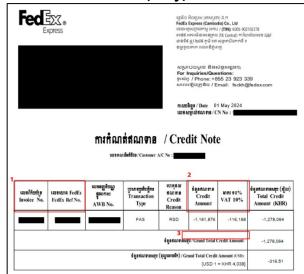
Reference to above table A for more details

<sup>#</sup>FAS = Freight & Associated Surcharges

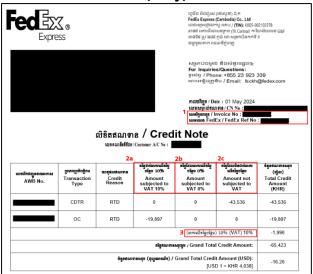
**<sup>^</sup>FASR = Freight & Associated Surcharges Reimbursement** 

<sup>\*</sup>CDTR = Customs Duties & Tax Reimbursement

# Old Credit Note - Tax (Duty)



# **New Credit Note - Tax (Duty)**



Reference to above table A for more details

# B. Credit Note - Commercial Invoice Adjustment

Below is a table showing where the adjusted amount will be displayed on the new credit note depending on the scenario.

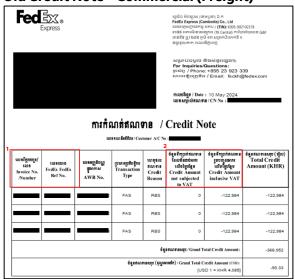
No.	Origin	Destination	Description	New Credit Note - Commercial				
				Freight		Duty		
				Ship before 15 Jul 2024	Ship date 15 Jul 2024 onwards	Clearance date before 15 Jul 2024	Clearance date 15 Jul 2024 onwards	
1	Cambodia	Non- Cambodia	- Invoice No. - FedEx Ref No.					
1	Non- Cambodia	Cambodia		Shifted position - Refer to Point 1				
1	Non- Cambodia	Non- Cambodia	NO.					
2a	Cambodia	Non- Cambodia	Amount inclusive VAT 10%	Adjusted FAS#	and VAT amount	Not Applicable	Adjusted Other Charges and VAT amount	
2a	Non- Cambodia	Cambodia		lusive VAT	Adjusted FAS# and VAT amount	Adjusted Other Charges and VAT amount		
2a	Non- Cambodia	Non- Cambodia			Not Applicable	Not Applicable		
2b	Cambodia	Non- Cambodia			Not Applicable oplicable	Not Applicable	Not Applicable	
2b	Non- Cambodia	Cambodia	Amount inclusive VAT 0%					
2b	Non- Cambodia	Non- Cambodia			Adjusted FAS# and VAT amount			
2c	Cambodia	Non- Cambodia	Amount not subjected to VAT	Not Applicable	Not Applicable	- Adjusted Other Charges amount - Adjusted CDTR* amount		
2c	Non- Cambodia	Cambodia		cted to		Adjusted CDTR <sup>+</sup> amount	Adjusted CDTR <sup>+</sup> amount	
2c	Non- Cambodia	Non- Cambodia				<ul> <li>Adjusted Other Charges amount</li> <li>Adjusted CDTR* amount</li> </ul>		

<sup>#</sup>FAS = Freight & Associated Surcharges

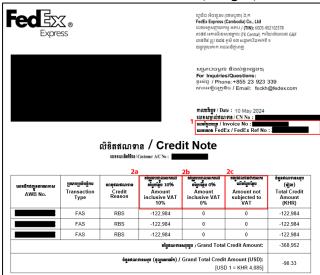
**<sup>^</sup>FASR = Freight & Associated Surcharges Reimbursement** 

<sup>\*</sup>CDTR = Customs Duties & Tax Reimbursement

# Old Credit Note - Commercial (Freight)

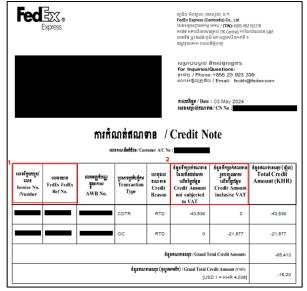


# **New Credit Note - Commercial (Freight)**

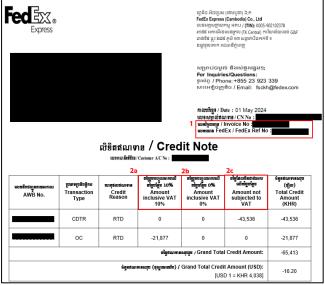


Reference to above table B for more details

# Old Credit Note - Commercial (Duty)



# New Credit Note - Commercial (Duty)



Reference to above table B for more details