

ANNOUNCEMENT



Reduction applicable of VAT rate Y2024, pursuant to Decree 94/2023/NĐ-CP

Jan, 2nd , 2024

Dear Valued Customers,

Mettler-Toledo Vietnam LLC (MT-VN) would like to thank you for your cooperation during the past time as well as your support on applying reduction of VAT recent years.

For the continuous implementation of the 2%VAT reduction applicable for Y2024, pursuant the Decree 94/2023/NĐ-CP issued by Government on 28/12/2023, and the Resolution No. 110/2023/QH15 ratified by the National Assembly. MT-VN inform that

- Effective time:** *From 01/01/2024 to 30/06/2024.*
- Applying:** *The same as Y2023*

Classify table:

| VAT rate | Subject to application | Reference: Decree 94/2023/NĐ-CP, Appendix No: | HS Code for import goods |
|-------------------------|--|---|--|
| 10% | 1.Mosst of the MT main product- electronic equipments for: measurement, analytic and inspection (IND, LAB, PRO, PI) | Appendix III.B ,Group IV Article 07 | (*) <i>Regarding the Notes ending of Appendix III, The HS Code (*) means the VAT reduction will base on actual import goods's HS Code, no matter which HS Code here, as long as the goods determined as a specialized electronic equipment.</i> |
| | 2.Most of the spare parts and accessories of above equipments | Appendix III.B, Group VI, Article 01 | |
| | 3. Other goods as below : | | |
| | a. Chemiscal | I | 38.22.0090 |
| b. Printer, ink ribbon. | III.A | 84.43.3219 | |
| 8% | 1. Other equipments: Manual pipettes and pipette tips | | |
| | 2. Service fee: Installation, repair, maintenance, calibration, and quality . | | |
| | 3. Othes not included on above. | | |
| NON-VAT | Software and service software. | | |

- During this meantime, we will continuously update to you time by time if there is any new issue relates to VAT reduction.
- Should you have any inquiries about this announcement, please contact our Accounting Department directly at **028 7309 0789- ext 121**, or send email to Roxie.Nguyen@mt.com for further support.

Sincerely!

MELLER-TOLEDO VIETNAM LLC



Nguyen Thi Ngoc Kim

Accouting Manager