



Mano Marappan/PACIFIC/BAX / SIN
Asst. IT Manager, Corporate Services
IT - Dept.
Singapore

22/06/2006 01:15 PM

To Andrew Goh/PACIFIC/BAX@BAX
cc Eway Lee/PACIFIC/BAX@BAX, Jonathan Lim/PACIFIC/BAX@BAX, WeiLing Woo/PACIFIC/BAX@BAX
bcc
Subject Re: SLIM INVOICES FOR ALPS

History: This message has been forwarded.

Hi Andrew,

Ok. Noted.
We would work on this.
Meanwhile, May I request you to raise an ASR for this.

Thanks.
Regards ,
Mano

Andrew Goh/PACIFIC/BAX / SIN



Andrew Goh/PACIFIC/BAX / SIN
Finance Manager
Finance
Singapore

22/06/2006 12:15 PM

To Mano Marappan/PACIFIC/BAX@BAX, Jonathan Lim/PACIFIC/BAX@BAX
cc Eway Lee/PACIFIC/BAX@BAX, WeiLing Woo/PACIFIC/BAX@BAX
Subject SLIM INVOICES FOR ALPS

Hi Mano/Jon,

Some processes and documentation will change when we move into ALPS. One of the areas is how we compute GST on the warehousing services to customers.

Under the current model, logistics services normally attracts GST as these are rendered in Singapore. This application of GST is tagged to the revenue component level and is generated out of SLIM. For example, if storage charges is standard rated (GST chargeable), we would flag this component as "GST applicable". So when the invoice is generated, the GST is computed based on value of this line item.

1. When we operate in ALPS, some of the logistics services will qualify as international services and will not be subject to GST. We intend to use an apportionment method to compute the GST. In the status column below, you will find the formula how to calculate this.

| Issue | Status | Agency In-Charge |
|---|--|------------------|
| Invoice Apportionment for logistics services where goods are not 100% imported. (Applicable only for overseas entity) | To proceed with proposed apportionment method: Use WMS local sales qty / total sales qty. Need to write to IT to amend invoice calculation and format in SLIM. | IRAS |

2. At the same time, the format for tax invoice for ALPS logistcs clients will be modified. Below is the proposed:

Billing Components Section (Example)

| | |
|------------------|----------|
| Handling charges | 3500 ** |
| Storage charges | 500 ** |
| Total | SGD 4000 |

| | | |
|---------------------------|------|--|
| Amount subject to GST | 800 | (Based on apportionment mtd 20% local) |
| GST @ 5% | 40 | |
| Amount after GST | 840 | |
| Amount not subject to GST | 3200 | |
| Total invoice value | 4040 | |

Please help to look into the IT architecture urgently to have the invoice generated in the requested manner. The first invoice is expected to roll out by end Jul'06.

Best Regards,
Andrew Goh
BAX Global Pte Ltd
Tel: (65) 6549 1356
Fax: (65) 6545 6788