



March 24, 2014

Dear Sirs

Revision of Consumption Tax-law

The Government of Japan decided that the **consumption tax rate raised from 5% to 8% from April 1, 2014.**

By this determination, our claim to you as follows based on New law.

1. We ask for **8% of new consumption tax rates** if we gave the service for you after April .1 , 2014.
2. We ask additional 3% consumption tax rate if we already claim 5% regarding to gave the service complete after April .1 , 2014.

Please do not hesitate to contact us / Tandem Global Logistics Japan Co., Ltd.

Sincerely
Thanks best regards
Tandem Japan