



26 January 2015

Dear Sir/Madam

Goods and Services Tax Act 2014 (Malaysia)

The Goods and Services Tax Act 2014 will come into effect on 1 April 2015, replacing the current sales and service tax.

We wish to inform you that iTrainingExpert Global PLT has registered with the Royal Malaysian Customs Department as a GST registered person and our GST registration number is **002005229568**.

Therefore, as a GST registered person, we reserve the right to collect from you the Good and Services Tax of 6% ("GST") on all goods and/or services which are standard rated and supplied by iTrainingExpert Global PLT to you from 1 April 2015 onwards, including but not limited to provision of services which commences before 1 April 2015 and expires after 1 April 2015.

For the avoidance of doubt, iTrainingExpert Global PLT will only collect GST for the provision of services for the period from 1 April 2015 onwards.

Your obligation to pay GST is set out in the existing terms and conditions for all training and/or consultation services.

You will be required to pay the fees and charges and the chargeable GST with effect from 1 April 2015. Our revised fees and charges will be made available upon request via email and/or our website www.itrainingexpert.com.

Further Assistance

We thank you for your continuous support. Please do not hesitate to contact us if you require any clarification.

Contact Number : +603-8074 9056 | +603 8082 3707

The above does not constitute professional advice on GST. If you need professional advice, please refer to a qualified GST consultant or lawyer.

This is a computer generated letter and requires no signature.