

November 21st, 2022

Dear Customers

Please note that with starting date **December 1st, 2022**, the invoicing of freight services and accessories provided by **HAPAG LLOYD AKTIENGESELLSCHAFT (HLAG)**, will be issued directly HLAG, in its capacity as international carrier. Therefore, billing will no longer be issued by Hapag Lloyd Costa Rica SA (HLCR) as it currently is. The new billing will be issued under the legal requirements to which HLAG is subject in Germany.

The collection will continue to be carried out by HLCR as an agent of HLAG. Bank accounts will continue to be the same as today under Hapag Lloyd Costa Rica SA name. HLCR as agent for HLAG, has the collection mandate in Costa Rica.

Under the Agreement to Avoid Double Taxation (CDI) between Costa Rica and Germany, the payments made for these invoices do not require any Income Tax withholding, since article 8 of the CDI is applicable.: *“Maritime Navigation and Air Transport: Profits from the operation of ships or aircraft in international traffic must be taxed only in the Contracting State where the effective management headquarters of the company is located.”*

On below the necessary information to be used for the creation of HLAG as a service provider.

Name: **HAPAG LLOYD AKTIENGESELLSCHAFT**
Tax Id: **DE813960018**
Address: **Ballindamm 25, 20095, Hamburg, Germany**
Phone: **+49 40 3001-0**

We thank you in advance for your understanding and we are at your disposal for any questions.

Kind Regards

Guillermo Vera Arbiza
Legal Representative: Hapag Lloyd Costa Rica S.A. - Hapag Lloyd Aktiengesellschaft