1111: Calculation Method of Amount of Tariff Duty, Consumption Tax, etc

```
Specific calculation method
(Example)
(Item
       (CIF Price) (Tariff
                                                                                      (Amount of Local
                              (Amount of
                                            (Consumption (Amount of
                                                                       (Local
Name)
                       rate)
                              tariff duty)
                                             tax rate)
                                                         consumption
                                                                      consumption
                                                                                       consumption tax)
                                                                            tax rate)
                        14%
                                              7.8% (Standard tax rate) 22/78
     534, 795yen
                         (Note)
       534,000 yen \times 0.14 = 74,760 yen (Before rounding) \cdots①
                                   74,700 yen (After rounding)
                     (Amount of tax base
                     for consumption tax)
      609, 495 yen \longrightarrow 609, 000 yen \times 0.078 = 47, 502 yen (Before rounding) ... 2
                                                          47,500 yen (After rounding)
                                                  (Amount of tax base for local consumption tax)
                                                    47,500 \text{ yen } \times 22 \div 78 = 13,397 \text{ yen } \cdots \text{ } 
                                                                               (Fractions smaller
                                                                                than a yen omitted)
  B 126, 258 yen
                         14\%
                                               6.24% (Reduced tax rate) 22/78
                                                                              (Note)
       126,000 yen \times 0.14 = 17,640 yen (Before rounding) \cdots①
                                   17,600 yen (After rounding)
                     (Amount of tax base
                     for consumption tax)
       143,858 yen \longrightarrow 143,000 yen \times 0.0624 = 8,923 yen (Before rounding) ... 2'
                                                            8,900 yen (After rounding)
                                               (Amount of tax base for local consumption tax)
                                                       8,900 \text{ yen} \times 22 \div 78 = 2,510 \text{ yen} \cdots 3
                                                                               (Fractions smaller
                                                                                than a yen omitted)
   \bigcirc + \bigcirc' (Amount of tariff duty)
                                                              92,400 yen \rightarrow 92,400 yen
                                                      (Can be omitted for amounts less than 100 yen; not necessary in this case)
   (2) + (2)' (Amount of consumption tax)
                                                              56,425 \text{ yen} \rightarrow 56,400 \text{ yen}
   (3) + (3)' (Amount of local consumption tax)
                                                             15,907 \text{ yen} \rightarrow 15,900 \text{ yen}
```

Tax rate	Standard tax rate	Reduced tax rate
National Consumption Tax rate	7.8%	6.24%
Local Consumption Tax rate	2.2% (22/78 of National Consumption Tax)	1.76% (22/78 of National Consumption Tax)
Total	10%	8%

1111 1/1