

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

Specific calculation method

(Example)

(Item Name)	(CIF Price)	(Tariff rate)	(Amount of tariff duty)	(Consumption tax rate)	(Amount of consumption tax)	(Local consumption tax rate)	(Amount of Local consumption tax)
A	534,795yen	14%		7.8% (Standard tax rate)	22/78		
		↓					(Note)
	534,000 yen	$\times 0.14$	74,760 yen (Before rounding) ...①				
			74,700 yen (After rounding)				
		↓	(Amount of tax base for consumption tax)				
	609,495 yen	→	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)		
					$47,500 \text{ yen} \times 22 \div 78 = 13,397 \text{ yen} \dots ③$		
					(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) ...①'				
			17,600 yen (After rounding)				
		↓	(Amount of tax base for consumption tax)				
	143,858 yen	→	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)		
					$8,900 \text{ yen} \times 22 \div 78 = 2,510 \text{ yen} \dots ③'$		
					(Fractions smaller than a yen omitted)		
① + ①' (Amount of tariff duty)				92,400 yen → 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 yen → 56,400 yen			
③ + ③' (Amount of local consumption tax)				15,907 yen → 15,900 yen			

(Note) Consumption Tax (National Consumption Tax and Local Consumption Tax) rate

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%

Relevant information

- Japan's Tariff Schedule (Statistical Code for Import)
- [1403 Primary Method to Determine the Customs Value of Imported Goods](#)
- 1406 Foreign Exchange Rate for Conversion of Currency