

**新旧対照表**  
**【水酸化カリウムに対して課する不当廉売関税に関する取扱いについて（平成 28 年 4 月 8 日財関第 468 号）】**  
 (注) 下線を付した箇所が改正部分である。

| 改正後  | 改正前                     |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
|--|-------------------------|-------------|--|------------|------|--|---|---|--|----------------------|------------------|--|---------|---|--|----------|---------|--------|-------------------|------|--|------------|-------|--|---|---|--|----------------------|--------------------|--|---|---|--|------------|---------|--------|---------------------|------|--|--|------|--|----------------------|------------------|--|---------|---|--|----------|---------|--------|---------|------|--|----------|-------|--|-----------------------------|-------------------------|--|-------------|---|--|--|-----------------|-------------|--|------------|------|--|---|---|--|----------------------|------------------|--|---------|---|--|----------|---------|--------|-------------------|------|--|------------|-------|--|---|---|--|----------------------|--------------------|--|---|---|--|------------|---------|--------|---------------------|------|--|--|------|--|----------------------|------------------|--|---------|---|--|----------|---------|--------|---------|------|--|----------|-------|--|-----------------------------|------------------------|--|-------------|---|--|
| <p>4 不当廉売関税が課される申告の端数計算<br/>   不当廉売関税が課される場合の端数計算は、次のとおりとなるので留意する。<br/>   (例) 大韓民国原産の特定貨物の例 (食用ではない場合)</p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">① 一般関税 (CIF 価格)</td> <td style="width: 30%;">(税率 (協定税率))</td> <td style="width: 40%;"></td> </tr> <tr> <td>3,285,932円</td> <td>3.9%</td> <td></td> </tr> <tr> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td></td> </tr> <tr> <td>3,285,000円 × 0.039 =</td> <td>128,115円 (端数処理前)</td> <td></td> </tr> <tr> <td style="text-align: center;">(端数処理後)</td> <td style="text-align: center;">↓</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 2px solid black;">128,100円</td> <td style="border-top: 1px solid black; border-bottom: 2px solid black;">(端数処理後)</td> <td style="border-top: 1px solid black; border-bottom: 2px solid black;">(納付税額)</td> </tr> <tr> <td>② 不当廉売関税 (CIF 価格)</td> <td>(税率)</td> <td></td> </tr> <tr> <td>3,285,932円</td> <td>49.5%</td> <td></td> </tr> <tr> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td></td> </tr> <tr> <td>3,285,000円 × 0.495 =</td> <td>1,626,075円 (端数処理前)</td> <td></td> </tr> <tr> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; 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| ① 一般関税 (CIF 価格)  | (税率 (協定税率))             |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,932円   | 3.9%                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ↓  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,000円 × 0.039 =   | 128,115円 (端数処理前)        |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| (端数処理後)  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 128,100円   | (端数処理後)                 | (納付税額)      |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ② 不当廉売関税 (CIF 価格)  | (税率)                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,932円   | 49.5%                   |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
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| 3,285,000円 × 0.495 =   | 1,626,075円 (端数処理前)      |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
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| 1,626,000円   | (端数処理後)                 | (納付税額)      |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ③ 消費税 (内国消費税等課税標準額)  | (税率)                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,932+128,100+1,626,000=5,040,032円   | 7.8%                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 5,040,000円 × 0.078 =   | 393,120円 (端数処理前)        |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| (端数処理後)  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 393,100円   | (端数処理後)                 | (納付税額)      |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ④ 地方消費税  | (税率)                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 393,100円   | 22/78                   |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| <u>393,100円 × 22 ÷ 78 =</u>  | <u>110,874円 (端数処理前)</u> |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| (円単位未満切り捨て)  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ① 一般関税 (CIF 価格)  | (税率 (協定税率))             |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,932円   | 3.9%                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ↓  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,000円 × 0.039 =   | 128,115円 (端数処理前)        |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| (端数処理後)  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 128,100円   | (端数処理後)                 | (納付税額)      |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ② 不当廉売関税 (CIF 価格)  | (税率)                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,932円   | 49.5%                   |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ↓  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,000円 × 0.495 =   | 1,626,075円 (端数処理前)      |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ↓  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 1,626,000円   | (端数処理後)                 | (納付税額)      |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ③ 消費税 (内国消費税等課税標準額)  | (税率)                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 3,285,932+128,100+1,626,000=5,040,032円   | 6.3%                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 5,040,000円 × 0.063 =   | 317,520円 (端数処理前)        |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| (端数処理後)  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 317,500円   | (端数処理後)                 | (納付税額)      |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| ④ 地方消費税  | (税率)                    |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| 317,500円   | 17/63                   |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| <u>317,500円 × 17 ÷ 63 =</u>  | <u>85,674円 (端数処理前)</u>  |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |
| (円単位未満切り捨て)  | ↓                       |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                         |  |             |   |  |  |                 |             |  |            |      |  |   |   |  |                      |                  |  |         |   |  |          |         |        |                   |      |  |            |       |  |   |   |  |                      |                    |  |   |   |  |            |         |        |                     |      |  |  |      |  |                      |                  |  |         |   |  |          |         |        |         |      |  |          |       |  |                             |                        |  |             |   |  |

## 新旧対照表

【水酸化カリウムに対して課する不当廉売関税に関する取扱いについて（平成 28 年 4 月 8 日財関第 468 号）】

（注）下線を付した箇所が改正部分である。

| 改正後                               | 改正前                              |
|-----------------------------------|----------------------------------|
| <u>110,800円</u> （端数処理後）<br>(納付税額) | <u>85,600円</u> （端数処理後）<br>(納付税額) |