Calculations of Duties and Taxes (SAMPLE)

National Consumption Tax rate and Local Consumption Tax rate at the standard rate (National Consumption Tax 7.8%, Local Consumption Tax 2.2%, total 10%)

		国 陽 Notice o	系 郵 便 f Assessment	物課和 of Duties and T	兑 j	更 Postal N	工書 Matters Date.	Customs	期様式 C 第506 form C No.5 1 月	
差出人 Sender	CUS TOM KUN		名宛人 Address 東京 郵子	ee			GYH0 Round down frac	1課税通知番号 15461502 tions of the bas	DOEON	
国 名		個数					assessment small	-		
Country	CN	No. 1	住所 Address 〒136-0075	東	京都		multiply by the coupling $98,765 \Rightarrow 98$	•		
够便物番号 Postal No.	EA123456789CN		江東区新砂3-				Tokyo Ci	,	350	
后知書品名 Description	DHONE CASE			fractions of the basis for 東京村				- 0075 [東区新砂 3] 『便株式会社東	ECI 局内:	
原産国 Origin	P. R. CHINA			nt in the 2 left columns and			1 100 A 100 A	hinsuna, 3 – Cho tu, Tokyo,		
郵便種別 Postal lassification	国際スピード郵便 EMS			ciply by the consumption tax rate. $765 \Rightarrow 105,000 \times 7.8\% = 8,190$			TEL 03 - 5665 - 3755			
(1)	品 名	ARTICL	105, 765 → 10	5,000 × 7.8% =	8,190					
Classing 統計品目		4202. 92-0	000/2 (420	2. 92)		原產	国 P.R. CHINA		V	
	税 目 Duty / Tax		標準 Basis for let Quantities 個	Duty Assessment ii 格 (円) Value (¥)	Rea	率	税 Duty/	額 Tax (¥)	
関	税			98, 7	65 E	PA C	7. 20 ₇₀	滅免税额い	7, 056	
Add the basis for duty amount of duties (rour duties smaller than 1			down fractions o	of 105, 7	65		7. 80%	減免税額(※)	8, 190	
98,765 + (7,0 56 = ocal Consumption Tax		(7,0 56 ⇒7	,000) = 105,7	765 8, 1	00		22/78	滅免税額(※)	2, 284	
tax smaller th (2)			8,1 90 ⇒ 8,100 (5) 標準 Basis for	Duty Assessment	FIED RA		the local consun and down fraction, $100 \times 22 \div 78$	nption tax rat ns smaller th	local consumption to tion tax rate and smaller than 1 yen. = $2,284.615 \Rightarrow 2,284$	
1900	Outy / Tax	正味数量 N	et Quantities 個		-		te of Duty	Duty/	2000	
関	税 stoms Duty			12, 3	45	簡易	3.00%		360	
肖費税				12, 6	45		7. 80%	減免税額(※)	936	
Total the amount of dutien No.1 and item No.2. Their fractions smaller than 10 (7,056 + 360) = 7416		Vo.2. Ther	, round down	9	00		22/78	減免税額(※)	253	
		6 ⇒ 7,400			otal the amount of duties,		成免税額(※) 脱額合計 Duty&Tax Total			
税科	日 Duty/Tax	税額 Amount o	f De axes 耕	3付書番号 No. for the Statement o	consu	ımption t	ax.		19, 000	
1税			7, 400	15461503058410.	7,40	00 + 11	,600 = 19,000	こ記の税額を納付し	100	
肖費税・地方消費税			11, 600 154615030584502			(※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption/Reduction (※) Amount of Exemption (※) Amou				
Total the a	consumption tax > amount of national connumber $1000000000000000000000000000000000000$	onsumption n, round 00 yen.	Total the item No. fractions	nsumption tax > amount of local co 1 and No.2. Then, smaller than 100 2,284 + 253 = 2,53	round o	down	of Total amo Total the ar consumptic consumptic	ount > nount of natior on tax and local	nal	