

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%)

国際郵便物課税通知書  
Notice of Assessment of Duties and Taxes Postal Matters

税関様式 C 第 5060 号  
Customs form C No.5060

Date. 令和 5年 1月 31日

GYH01 課税通知番号 Notice No.  
154615020584

差出人 Sender	CUS TOM KUN		名宛人 Addressee	東京 郵便		GYH01	課税通知番号 Notice No.	154615030584
国名 Country	CN	個数 No.	1	住所 Address	〒136-0075 東京都 江東区新砂3-5-14		Tokyo Customs. 〒136-0075 東京都江東区新砂3-5-14 Shinsuna, 3-Chome Koto-ku, Tokyo. TEL 03-5665-3755	
郵便番号 Postal No.	EA123456789CN							
告知書品名 Description	BAG, PHONE CASE							
原産国 Origin	P. R. CHINA							
郵便種別 Postal Classification	国際スピード郵便 EMS							
(1) 品名 Classification of Goods	ARTICLE							
統計品目番号 (税表番号)	4202. 92-000/2 (4202. 92)							
税目 Duty / Tax	課税標準 Basis for Duty Assessment							
	正味数量 Net Quantities	価格 (円) Value (¥)	税率 Rate	税額 (円) Duty / Tax (¥)				
関税 Customs		98,765	EPA RC	7.20%	7,056			
消費税 Consumption Tax		105,765		7.80%	8,190			
地方消費税 Local Consumption Tax		8,100		22/78	2,284			
(2) 品名 Classification of Goods	9H (5)							
税目 Duty / Tax	課税標準 Basis for Duty Assessment							
	正味数量 Net Quantities	価格 (円) Value (¥)	税率 Rate of Duty	税額 (円) Duty / Tax (¥)				
関税 Customs Duty		12,345	簡易	3.00%	360			
消費税 Consumption Tax		12,645		7.80%	936			
地方消費税 Local Consumption Tax		900		22/78	253			
Total the amount of duties for item No.1 and item No.2. Then, round down fractions smaller than 100 yen. (7,056 + 360) = 7,416 ⇒ 7,400								
Total the amount of duties, consumption tax and Local consumption tax. 7,400 + 11,600 = 19,000								
税目 Duty / Tax	税額 Amount of Duties and Taxes	納付番号 No. for the Statement of Duties and Taxes						
関税	7,400	15461503058410						
消費税・地方消費税	11,600	154615030584502						
税額合計 Duty & Tax Total		19,000						

< National consumption tax >

Total the amount of national consumption tax of item No.1 and No.2. Then, round down fractions smaller than 100 yen.

$$8.190 + 936 = 9.126 \Rightarrow 9.100$$

< Local consumption tax >

Total the amount of local consumption tax of item No.1 and No.2. Then, round down fractions smaller than 100 yen.

$$2.284 + 253 = 2.537 \Rightarrow 2.500$$

< Total amount >

Total the amount of national consumption tax and local consumption tax.

$$9.100 + 2.500 = 11.600$$