

事前教示に関する照会書（汎用申請受理番号XXXXXXXXXE）による照会について、下記の「関税率表適用上の所属区分及び統計品目番号」、「関税率」、「内国消費税等の適用区分及び税率」及び「参考（他法令）」欄記載のとおり回答します。なお、本件回答を参考とする場合には、下記に掲げる注意事項に留意して下さい。また「関税率表適用上の所属区分及び統計品目番号」を決定する際の品目分類に関する見解については、分類理由欄に記載されています。

汎用申請受理番号 XXXXXXXXXE 公開日 yyyy年MM月dd日以降 登録番号 XXXXXXXXX1XXE

申請者氏名・名称 XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX4XXXXXXXXXE

申請者住所・所在地 XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX  
X4XXXXXXXXX5XXXXXXXXX6XXXXXXXXX7XXE

申請者電話番号 XXXXXXXXX1E

所属区分の号 XXXXXE 関税率表適用上の所属区分及び統計品目番号 XXXXXXXXX1E

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照会貨物の一般的品名 JJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJJJJJJ4JJJJJJJJJE

照会貨物の概要

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分類理由

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参考（他法令等）

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交付（処理）年月日   yyyy年MM月dd日

申請税関官署   JJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJE

税関担当者

役職   JJJJJJJJ1JJJJJJJJJE

氏名   JJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJJJJJJ4JJJJJJJJJE

## 注 意 事 項

1. 本件の回答は対応する照会に係る貨物に対する回答書であり、その他の貨物にはその効力が及ばないので注意して下さい。特に、照会貨物に類似する貨物であっても型番、成分等が異なる貨物は関税率表上まったく別の所属区分に属することもあるので、照会貨物と同一ではない貨物の申告には本回答書を添付しないで下さい。
2. 本事前教示回答書（変更通知書兼用）は、関税分類の参考とするため回答後原則として公開し輸入者等の閲覧に供しますのでご留意下さい。
3. 関税率欄における税率のうち、基本税率以外の関税率は、特定の条件のもとでのみ適用されるものがあり、照会された貨物について一律に適用されるものではないのでご留意下さい。なお、原産地の認定について事前教示が必要な場合には、別途、事前教示に関する照会書（原産地照会用）（税関様式C第1000号-2）による照会を行う必要があります。
4. 内国消費税の適用区分及び税率欄のうち、地方消費税についての税率は、消費税額を課税標準としての割合です。
5. この回答書（変更通知書）のうち、関税率表番号について照会者に意見がある場合には、税関に申出を行うことができます。ただし、当該申出はこの回答書（変更通知書）の交付又は送達の日から2か月以内のみ可能です。
6. この回答書（変更通知書）は、次のいずれかに該当する場合には、輸入申告等の審査上、尊重しません。
  - (1) その発出日（再交付し又は再送達したものにあっては、その最初の発出日）から3年を経過したもの
  - (2) 輸入貨物の適正な関税率表適用上の所属区分等を決定するため前提となる商品説明と合致しない商品説明に基づくもの
  - (3) 条約、法律、政令、省令及び告示（以下「法令」といいます。）並びに関税率表解説及び分類例規（以下「通達」といいます。）の改正により影響を受け、参考とならなくなったもの
  - (4) 法令及び通達の適用を誤ったもの
  - (5) 上記（1）～（4）以外のものであって、変更若しくは撤回の通知が行われたもの又は変更若しくは撤回すべきもの（ただし、下記8.により朱書されたものを除きます。）
7. 分類解釈の変更によりこの回答書の分類変更が必要になったものについては、変更の理由その他必要事項を記載の上その旨税関より通知します。
8. 事前教示回答書（変更通知書兼用）上記7.の場合において、変更通知を行ったものについては、当該分類変更前に契約した貨物について、当該分類変更により照会者が損害を被ることとなることが証明され、かつ、当初の事前教示を奇貨として輸入取引を開始したものではないと認められるときは、申出により分類理由欄に「変更前扱い」、「輸入予定数量（発生数量を限度とします。）」及び「輸入予定期間（分類変更を行った日から3か月を経過する日まで又は当初の事前教示回答書の有効期間のいずれか早い日までを限度とします。）」等を当初の回答書に朱書します（当該朱書された回答書については、当該内容について、審査上尊重されます。）。