

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、下記のとおり回答します。

汎用申請受理番号 XXXXXXXXXXXE

公開日 yyyy年MM月dd日以降

登録番号 XXXXXXXXXXX1XXE

申請者氏名・名称 XXXXXXXXXXX1XXXXXXXX2XXXXXXXX3XXXXXXXX4XXXXXXXXXE

申請者住所・所在地 XXXXXXXXXXX1XXXXXXXX2XXXXXXXX3XXXXXX  
XX4XXXXXXXX5XXXXXXXX6XXXXXXXX7XXE

申請者電話番号 XXXXXXXXXXX1E

原産地（回答）

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照会貨物の概要

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原産地認定理由

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交付（処理）年月日    yyyy年MM月dd日    申請税関官署    JJJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJE

税関担当者

役職    JJJJJJJJJ1JJJJJJJJJE

氏名    JJJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJJJJJJ4JJJJJJJJJE

注 意 事 項

1. 本事前教示回答書（変更通知書兼用）によって認定された原産地のうち、特惠原産地及び経済連携協定原産地については原産地として認定された場合でも、実際の輸入申告の際には、運送条件、原産地証明書記載条件等によっては特惠税率又は経済連携協定税率が適用できない場合もありますので注意して下さい。
2. この回答書（変更通知書）の原産地認定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翌日から2か月以内のみ可能です。
3. 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) 輸入貨物の適正な原産地を認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又は関係国における製造、加工等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。）及び通達の改正により影響を受け、参考とならなくなつたもの
  - (4) 法令及び通達の適用を誤つたもの
  - (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5.により朱書されたものを除きます。）
4. 原産地認定解釈の変更によりこの回答書の原産地認定変更が必要となつたものについては、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。
5. 上記4.の場合において、変更通知を行ったものについては、当該原産地認定変更前に契約した貨物について、当該原産地認定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、申出により原産地認定理由欄に「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（原産地認定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。）。