

事前教示に関する照会書（関税評価照会用）（汎用申請受理番号 XXXXXXXXE）による照会について、下記の「回答及び理由」欄記載のとおり回答します。

汎用申請受理番号 XXXXXXXXE

公開日 yyyy年MM月dd日以降

登録番号 XXXXXXXX1XXE

申請者氏名・名称 XXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX4XXXXXXXXXE

申請者住所・所在地 XXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXX
XX4XXXXXXXXX5XXXXXXXXX6XXXXXXXXX7XXE

申請者電話番号 XXXXXXXX1E

取引の概要及び照会趣旨

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回答及び理由

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（注） 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。

交付（回答）年月日 yyyy年MM月dd日 有効期限 yyyy年MM月dd日まで

申請税関官署 JJJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJE

税関担当者

役職 JJJJJJJJJ1JJJJJJJJJE

氏名 JJJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJJJJJJ4JJJJJJJJJE

注 意 事 項

1. 本件の回答内容は、あくまで照会にかかる事実関係を前提としたものであり、具体的な事例において異なる事実がある場合や新たな事実が生じた場合には、回答内容と異なる解釈が行われることがあります。また、事後調査等において、実際の取引実態が照会内容と相違していることが判明した場合には、当該回答は尊重されないこととなるのでご留意下さい。
2. 回答内容は、税関としての見解であり、照会者の申告内容等を拘束するものではありませんのでご留意下さい。
3. この回答書（変更通知書）は、関税評価の参考とするため、回答後原則として公開し納税者一般の閲覧に供しますのでご留意下さい。
4. この回答書（変更通知書）の内容については、行政不服審査法上の「不服申立て」の対象とはなりませんが、当該内容について意見がある場合には、税関に「意見の申出」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月以内のみ可能です。
5. 納税申告（評価申告）等の審査上、例えば、次の回答書（変更通知書）は尊重しません。
 - ・ 有効期限を超過した回答書
 - ・ 法令及び通達の改正により影響を受け、参考とならなくなった回答書
 - ・ 法令及び通達の適用を誤った回答書
6. 法令の解釈の変更等により、この回答書（変更通知書）の内容を変更する場合には、変更の理由その他必要事項を記載した変更通知書を税関より新たに発出します。