

事前教示に関する照会書（減免税回答用）（汎用申請受理番号 XXXXXXXXE）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 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

品名 JJJJJJJJ1JJJJJJJJ2JJJJJJJJ3JJJJJJJJ4JJJJJJJJE

#### 照会内容

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#### 照会貨物の概要

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#### 減免税（回答）

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## 理由

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## 参考

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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      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用途等が異なる貨物は減免税の適用の可否が異なることもあるので、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）（減免税回答用）は、減免税の適用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. 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。
4. 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) 減免税の適用の可否を決定するため前提となる貨物の説明と合致しない貨物の説明に基づくもの
  - (3) 条約、法律、政令、省令及び告示（以下「法令」といいます。）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6.により朱書されたものを除きます。）
5. 法令解釈の変更によりこの回答書の減免税の適用の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。
6. 上記5.の場合において、変更通知を行ったものについては、当該減免税の適用変更前に契約した貨物について、当該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（当該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何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。）。