

*以下の資料は参考値であり、現地税関の判断や税率改正などにより変動する場合があります。

* 関税や通関に関するお問い合わせは集英社では受けかねますので、あらかじめご了承ください。

* 日本国外への配送はDHLに委託します。

* 通関時に支払う税は、配送会社のDHLが立替で、立替手数料とあわせて受け取り時にお客様に請求します。

* 通関時にDHLへの委任状や、IDのコピー、納税番号などが求められる場合があります（求められるIDは、パスポート、社会保障番号など、国により異なります）。

* 下記配送対象国と地域に「美術品」カテゴリで通関した場合 0 %です（関税は2020年3月現在）。現地の税関の判断により、通関カテゴリが変わり、関税がかかる場合があります。あらかじめご了承ください。

* 2025年8月1日より、アメリカの相互関税導入に伴い日本からアメリカへの貨物は15%の関税が掛かります。

No	国と地域	その他税	立替手数料（基本的に発生します）	通関手数料（税関での審査対応などが必要になった場合に発生します）	注
1	韓国	10%	KRW 15000.00 か立替金額の2% の高いほう	KRW50000.00	
2	香港	0%	HKD90.00か立替金額の2%の高いほう	HKD450.00	* 入手後、自己申告
3	台湾	5%	TWD 400 か立替金額の 2 %の高いほう	TWD360.00	
4	シンガポール	9%	SGD20.00 か立替金額の 5% の高いほう	SGD 60.00	
5	アメリカ合衆国	15%*	USD17.00 か立替金額の2% の高いほう	0.3464%	* 州により変動
6	カナダ	5%	CAD11.25 か立替金額の 2.5% の高いほう	CAD60.00	
7	オーストラリア	10%	AUD20.00 か立替金額の 3% の高いほう	最低AUD\$ 99.00～最高AU\$200.00	
8	ニュージーランド	15%	NZD17.50 か立替金額の 3% の高いほう	NZD81.25+93.45+12.19+40.08+53.36=280.33	
9	イギリス	5%	GBP11.00 か立替金額の 2.5% の高いほう	GBP40.00	
10	スイス	8.1%	CHF3.00 か立替金額の 2% の高いほう	CHF39.50	
11	アイルランド	23.0%	EUR14.50 か立替金額の 2.5% の高いほう	EUR45.00	
12	イタリア	22%	EUR14.50 か立替金額の 2% の高いほう	EUR45.00	
13	エストニア	22%	EUR10.00 か立替金額の 2% の高いほう	EUR45.00	
14	オーストリア	20%	EUR15.00 か立替金額の 3% の高いほう	EUR45.00	
15	オランダ	9%	EUR14.50 か 立替金額の2% の高いほう	EUR45.00	
16	キプロス	19%	EUR10.00 か立替金額の 2% の高いほう	EUR45.00	
17	ギリシャ	24%	EUR10.00	EUR45.00	
18	クロアチア	25%	EUR10.00 か立替金額の 2% の高いほう	EUR45.00	
19	スウェーデン	25%	SEK100.00 か立替金額の 3% の高いほう	SEK236.00	
20	スペイン	10%	EUR15.00 か立替金額の 2% の高いほう	EUR28.00	
21	スロバキア	23%	EUR20.00 か立替金額の 2% の高いほう	EUR45.00	
22	スロベニア	22.0%	EUR10.00 か立替金額の 2% の高いほう	EUR45.00	
23	チェコ	21%	CZK400.00 か立替金額の 2% の高いほう	CZK1100.00	
24	デンマーク	25%	DKK100 .00 か立替金額の 2% の高いほう	DKK335.00	
25	ドイツ	7%	EUR12.50 か立替金額の 3% of の高いほう	EUR45.00	
26	ハンガリー	27%	HUF3520.00 か立替金額の 2.0% の高いほう	HUF16,740.00	
27	フィンランド	25.5%	EUR20.00 か立替金額の 5% の高いほう	EUR45.00	
28	フランス	20%	EUR14.55か立替金額の 2.5% の高いほう	EUR45.00	
29	ブルガリア	20%	BGN20.00 か立替金額の 2% の高いほう	BGN90.00	
30	ベルギー	6%	EUR14.50 か立替金額の 2.75% の高いほう	EUR45.00	
31	ポーランド	23%	PLN69.00 or 2.5% の高いほう	PLN200.00	
32	ポルトガル	23%	EUR22.00	EUR22.00	
33	マルタ	5%	EUR10.17 か立替金額の 2% の高いほう	EUR50.00	
34	ラトビア	21%	EUR10.00 か立替金額の 2% の高いほう	EUR30.00	
35	リトアニア	21%	EUR12.00 か立替金額の 2% の高いほう	EUR30.00	
36	ルーマニア	19%	RON50.00 か立替金額の 2% の高いほう	RON220.00	
37	ルクセンブルク	8%	EUR12.50 か立替金額の 3% の高いほう	EUR45.00	
38	アラブ首長国連邦	注	AED50.00 か立替金額の 2% の高いほう	AED180.00	Duty5% + Tax5%
39	サウジアラビア	注	SAR110.00 か立替金額の 5% の高いほう	SAR183.15	Duty5% + Tax15%

Power of Attorney (POA) Instructions

Use the following instructions to complete the POA form:

1. Type or print your IRS #. (EIN - Employer ID # or SSN - Social Security # as applicable). If importing under a Customs assigned ID number, that number must appear on the POA.
2. Check the appropriate category of business.
3. Type or print the full name of the individual, partnership, corporation (as it appears on corporate records), sole proprietorship, or Limited Liability Company. A partnership must include the full names of all partners.
4. Enter the appropriate category checked in (2) above.
5. Type or print the state in which you reside or are incorporated.
6. Type or print the full address at which you conduct business.
 - a. Individuals and Sole Proprietorships: Enter the legal residence of the person named in (3) above.
 - b. Corporations and Partnerships: Enter primary or corporate business address.
7. Enter the date until which the POA is to remain valid. If you do not enter a date, the authorization will remain valid until you revoke it in writing. **Note:** The expiration date cannot be the same as the signature date.
8. Type or print the name of the person duly authorized to execute the POA.
 - a. Corporation: Corporate officer empowered to grant POA on behalf of the corporation. *If other than a corporate officer, a Delegation of Authority must accompany the POA (19 CFR 141.37).*
 - b. Partnership: Any partner authorized to execute the POA. *POA's for Limited Partnerships or LLP's must be accompanied by a copy of the partnership agreement [19 CFR 141.39(a)(2)].*
 - c. Individual or Sole Proprietorship: The person named in (3) above.
9. Sign the POA: Signature must belong to the individual in number 8 above.
10. Enter your Title
11. Enter the day, month and year in which you signed the POA. **Note:** This date is a confirmation of the effective date.

Questions can be directed to DHL Customer Service at 859-817-8990

CUSTOMS POWER OF ATTORNEY



Designation as Forwarding Agent and Acknowledgement of Terms and Conditions of Carriage

(1) IRS# _____

- (2) Check appropriate category:
- ☐ Individual
 - ☐ Partnership
 - ☐ Limited Liability Partnership
 - ☐ Corporation
 - ☐ Sole Proprietorship
 - ☐ Limited Liability Company

KNOW ALL MEN BY THESE PRESENTS: That, (3) _____ ("Grantor") doing
(Full name of individual, partnership, corporation, sole proprietorship, or limited liability company) (Identify)
business as a (4) _____ under the laws of the State of (5) _____
(individual, partnership, corporation, sole proprietorship, or limited liability company) (insert one)
residing or having a principle place of business at (6) _____, and the U.S. principal party in
interest ("USPPI") hereby constitutes and appoints **DHL EXPRESS (USA), INC.** and its heirs, assigns, officers, employees, and/or specifically authorized agents
(collectively "Grantee") to act for and on its behalf as a true and lawful agent and attorney of the Grantor for and in the name, place and stead of said
Grantor, from this date, in the United States (the "territory"), either in writing, electronically, or by other authorized means, to:

Make, endorse, sign, declare, or swear to any customs entry, withdrawal, declaration, certificate, bill of lading, carnet or any other documents required by
law or regulation in connection with the importation, exportation, transportation, of any merchandise in the customs territory, shipped or consigned by or to
said Grantor;

Perform any act or condition, which may be required by law or regulation in connection with such merchandise deliverable to said Grantor; to receive any
merchandise;

Make endorsements on bills of lading conferring authority to transfer title; make entry or collect drawback; and to make, sign, declare, or to swear to any
statement or certificate required by law or regulation for drawback purposes, regardless of whether such document is intended for filing with Customs;

Sign, seal, and deliver for and as the act of said Grantor any bond required by law or regulation in connection with the entry or withdrawal of imported
merchandise or merchandise exported with or without benefit of drawback, or in connection with the entry, clearance, lading, unloading or navigation of any
vessel or other means of conveyance owned or operated by said Grantor, and any and all bonds which may be voluntarily given and accepted under
applicable laws and regulations, consignee's and owner's declarations provided for in section 485, Tariff Act of 1930, as amended, or affidavits or statements
in connection with the entry of merchandise;

Sign and swear to any document and to perform any act that may be necessary or required by law or regulation in connection with the entering, clearing,
lading, unloading, or operation of any vessel or other means of conveyance owned or operated by said Grantor;

Authorize other Customs Brokers duly licensed within the territory to act as Grantor's agent; to receive, endorse and collect checks issued for Customs duty
refunds in Grantor's name drawn on the Treasurer of the United States; if the Grantor is a nonresident of the United States, to accept service of process on
behalf of the Grantor;

And generally to transact Customs business, including filing of claims or protests under section 514 of the Tariff Act of 1930, or pursuant to other laws of the
territories, in which said Grantor is or may be concerned or interested and which may properly be transacted or performed by an agent and attorney;

Giving to said agent and attorney full power and authority to do anything whatever requisite necessary to be done in the premises as fully as said Grantor
could do if present and acting, hereby ratifying and confirming all that the said agent and attorney shall lawfully do by virtue of these presents;

This power of attorney to remain in full force and effect until the (7) _____ day of _____, 20____, or until notice of revocation in writing is duly given
to and received by grantee (if the donor of this power of attorney is a partnership, the said power shall in no case have any force or effect in the United
States after the expiration 2 years from the dates of its execution);

Appointment of Forwarding Agent: Grantor appoints and authorizes Grantee to act within the territory as lawful forwarding agent and to sign or endorse
export documents and transmit (manually or electronically) export information (i.e., commercial invoices, bill of lading, insurance certificates, drafts and any
other document) necessary for the completion of an export on Grantor's behalf as may be required under law or regulation relating to export or export
controls in the territory and to appoint forwarding agents on Grantor's behalf;

Grantor acknowledges receipt of DHL's Terms and Conditions of Carriage governing all transactions between the Parties.
Signatory certifies that he/she has full authority to execute this power on behalf of the Grantor.

IN WITNESS WHEREOF, the said (8) _____

caused these presents to be sealed and signed: (Signature) (9) _____

(Capacity) (10) _____ Date (11) _____

If you are the importer of record, payment to the broker will not relieve you of liability for U.S. Customs charges (duties, taxes or other debts owed
Customs) in the event the broker does not pay the charges. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to
the "U.S. Customs Service" which shall be delivered to Customs by the broker. Importers who wish to utilize this procedure must contact our office in
advance to arrange timely receipt of duty checks.