附表 2

採認原告於訴訟階段新提出應扣減費用單據及金額				
		B 報單 AA/07/208/I0076	D 報單 AA/07/208/I0128	F 報單 AA/07/208/I0186
商港服務費		1,368	1,368	1,368
THC+文件費		8,850	8,850	8,850
EDI 費		50	50	50
報關手續費		500	500	500
小計		**10,768**	**10,768**	**10,768**
每項次可扣減金額 （公式：可扣減費用*單項淨重/報單總淨重）	第 4 項	10,768*810/17,388=502	10,768*356/16,772=229	10,768*243/16,623=157
	第 5 項	10,768*648/17,388=401	10,768*243/16,772=156	10,768*324/16,623=210
	第 6 項	10,768*405/17,388=251	10,768*216/16,772=139	10,768*648/16,623=420

參據原告於訴訟階段新提出應扣減費用單據後改核估價格 CIF			
報單	項次	規格-數量	核算完稅價格 TWD/ROL
B 報單 AA/07/208/I0076	4	12 尺-50ROL	[1,335×(1-23.81%)-(502÷50)]÷(1+5%+0.04%)=959
	5	6 尺-80ROL	[670×(1-23.81%)-(401÷80)]÷(1+5%+0.04%)=481
	6	10 尺-30ROL	[1,110×(1-23.81%)-(251÷30)]÷(1+5%+0.04%)=797
	4	3 尺-88ROL	[335×(1-23.81%)-(229÷88)]÷(1+5%+0.04%)=241

D報單 AA/07/208/I0128	5	6尺-30ROL	[670×(1-23.81%)-(156÷30)]÷(1+5%+0.04%)=481
	6	8尺-20ROL	[890×(1-23.81%)-(139÷20)]÷(1+5%+0.04%)=639
F報單 AA/07/208/I0186	4	3尺-60ROL	[335×(1-23.81%)-(157÷60)]÷(1+5%+0.04%)=241
	5	4尺-60ROL	[445×(1-23.81%)-(210÷60)]÷(1+5%+0.04%)=319
	6	8尺-60ROL	[890×(1-23.81%)-(420÷60)]÷(1+5%+0.04%)=639

核算完稅價格公式：完稅價格=[銷售價格×(1-利潤及費用率)-其他相關費用]÷（1+應課稅率）