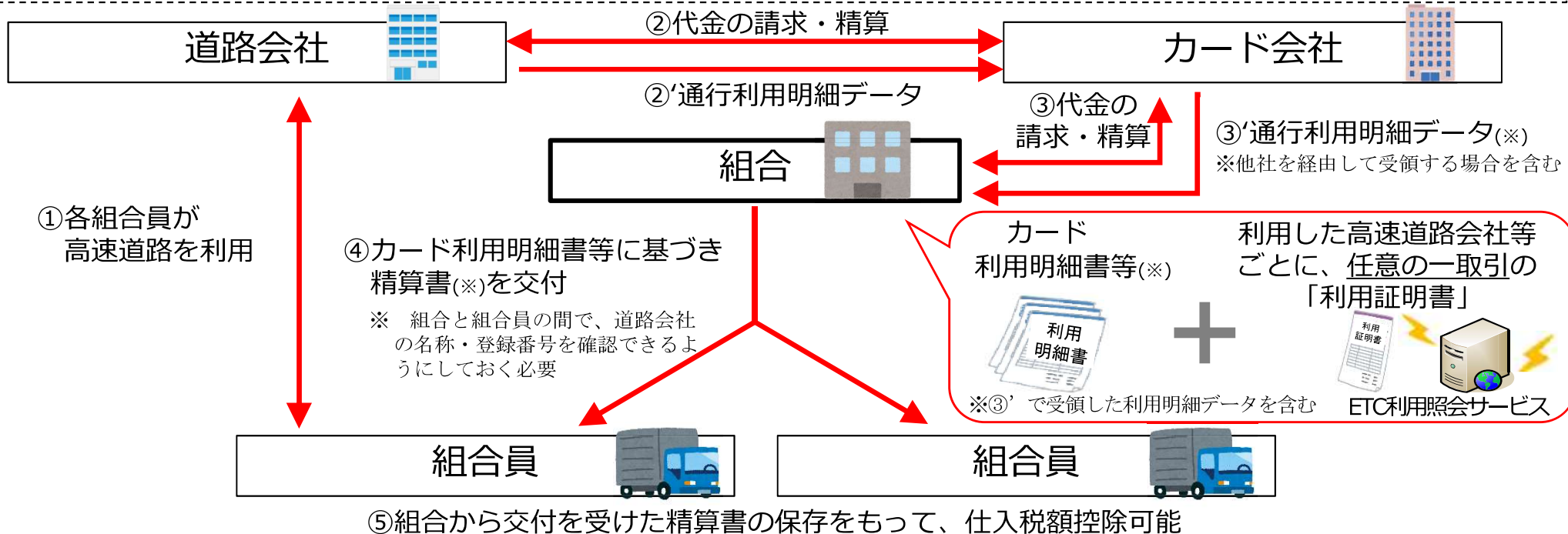
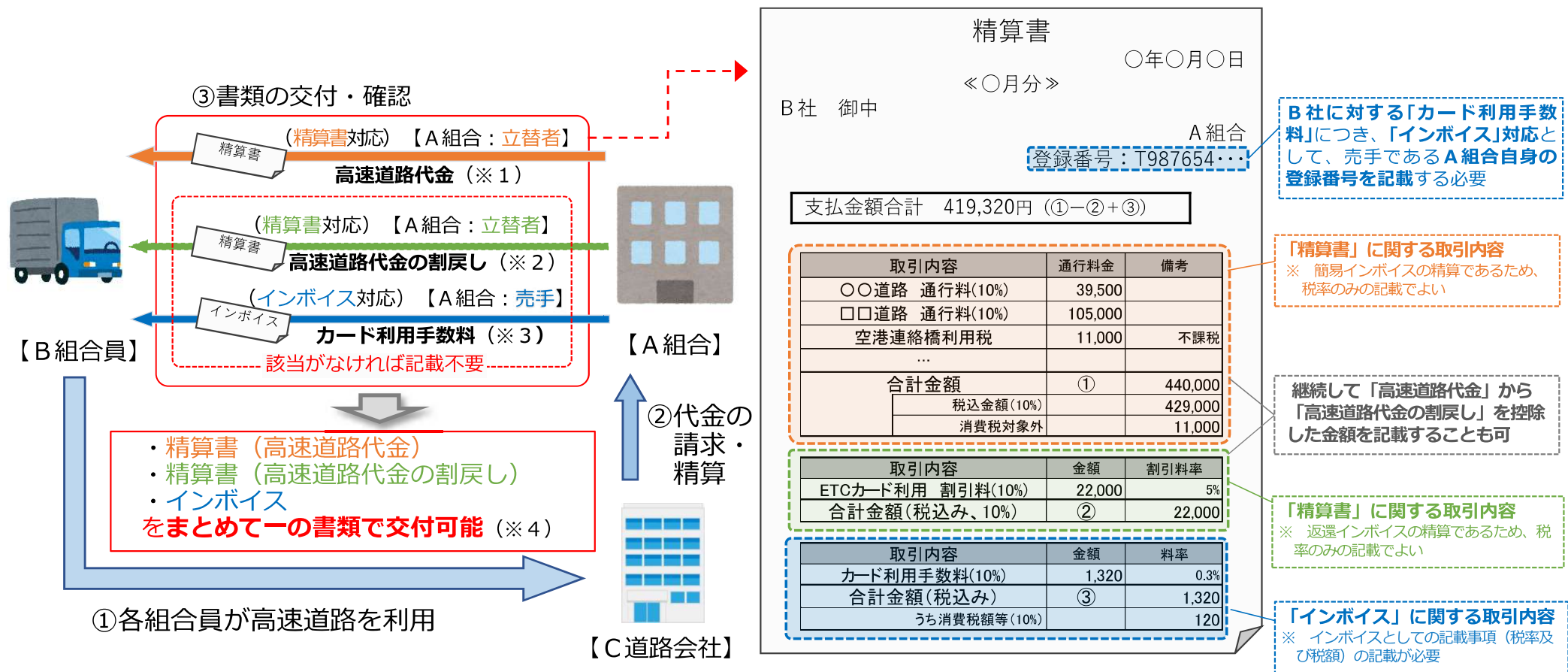


- 組合がETCクレジットカード（≠ETCコーポレートカード）を組合員に交付し、組合員がETCクレジットカード利用に係る高速道路代金の仕入税額控除を行うには、組合員（又は組合）が道路会社の「ETC利用照会サービス」から「利用証明書」（簡易インボイス）をダウンロードし、組合員において保存する必要。
 - しかしながら、カード交付（保有）枚数が大量で、カード毎「利用証明書」をダウンロードすることが実務上困難との実態を踏まえ、以下の方法で組合員が仕入税額控除を行って差し支えない。
 - ① 組合が、クレジットカード会社から交付される「クレジットカード利用明細書」と**高速道路会社等ごとに任意の一取引の「利用証明書」を併せて保存**
 - ② 組合は、**これらに基づき精算書を組合員に交付し、組合員はその精算書を保存**
- ※ 道路代金に、消費税の課税対象外取引（例：空港連絡橋利用税として支払う関西国際空港と内陸部を結ぶ連絡橋の通行料金）が含まれる場合には、その取引は仕入税額控除の対象外となる。
- ※ 「クレジットカード利用明細書」は、個々の高速道路利用に係る内容が判明するものに限る。また、取引日や取引内容、取引金額が分かる利用明細データ等を含む。
- ※ 「利用証明書」については、カード利用明細書の受領ごとに（毎月）取得・保存する必要はなく、高速道路会社等がインボイス発行事業者の登録を取りやめないことを前提に、利用した高速道路会社等ごとに任意の一取引に係る利用証明書を令和5年10月1日以後、一回のみ取得・保存することで差し支えない。また、例えば、A高速道路会社からB高速道路会社を経由してC高速道路会社の料金所で降りた際、C高速道路会社がまとめて利用証明書を発行している場合には、C高速道路会社の利用証明書を保存することになる。
- ※ 組合が高速道路代金（ETCクレジットカード）について、両建経理（道路会社からの請求を「仕入」、組合員への請求を「売上」として処理）している場合、組合は上記①の取扱いにより仕入税額控除可能。また、組合員は組合が売手として交付する請求書（インボイス）を保存することで仕入税額控除可能。



運送事業者等の高速道路利用に係るインボイス対応②

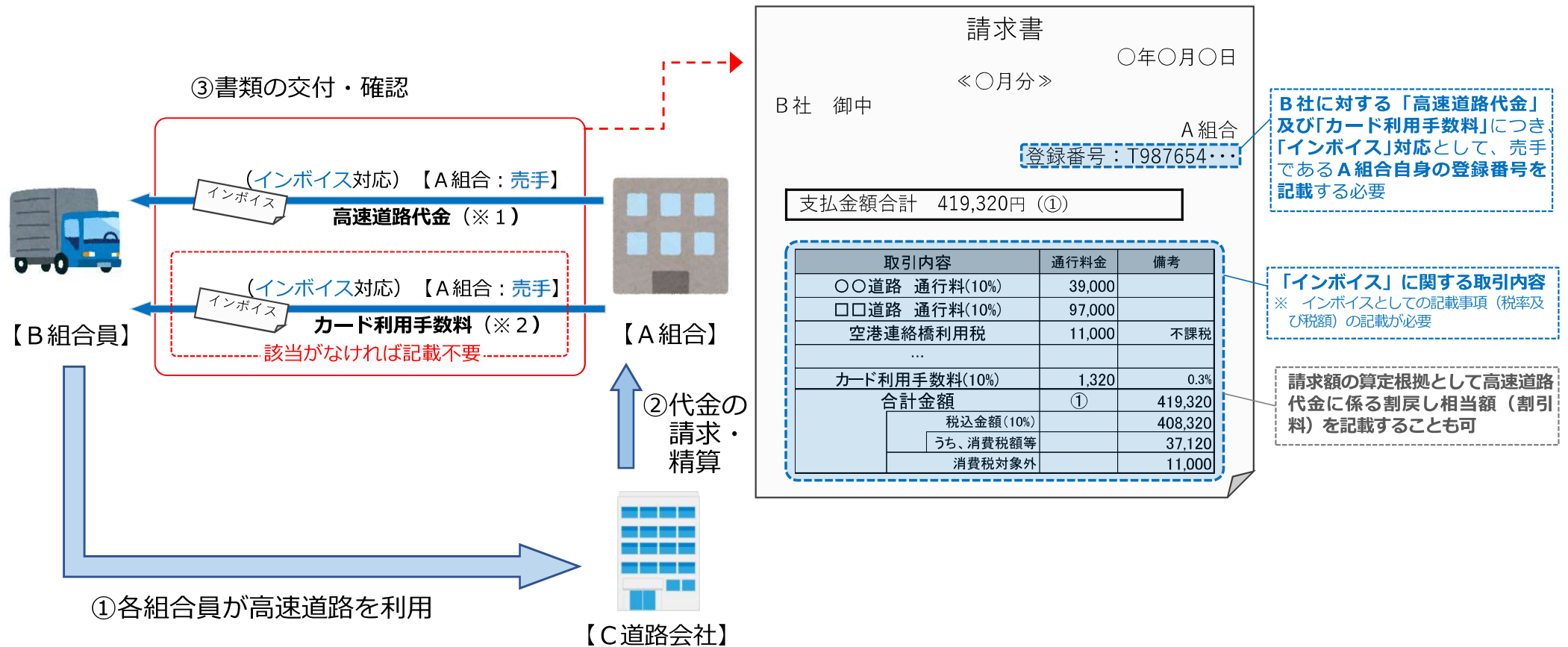
○組合から組合員に交付する「精算書」のイメージ（高速道路代金を組合が立替経理している場合）



- ※1 高速道路代金について、ETCクレジットカード利用分のほか、ETCコーポレートカード利用分も精算する場合は合わせて記載可能。
- ※2 高速道路代金の割戻し：組合員が高速道路を利用したことによるETCマイレージポイント又は、ETCコーポレートカードに係る大口割引を原資として、組合の規定等に基づき各組合員に配賦する高速道路代金に係る割戻し（割引）に相当するもの。
- ※3 カード利用手数料：組合が組合員に対して行う、ETCクレジットカードの代金精算業務等を行うという役務提供に係る対価（売手：A組合）。
- ※4 A組合が、立替者としての「精算書」、売り手としての「インボイス」を一の書類で交付することから、それぞれに必要な記載事項を充足する必要がある。また、精算書に記載する必要はないものの、組合員との間で、道路会社の名称や登録番号を確認できるようにしておく必要。

運送事業者等の高速道路利用に係るインボイス対応③

○組合から組合員に交付する「請求書」のイメージ(高速道路代金を組合が**両建経理(売上・仕入)**している場合)



- ※1 高速道路代金について、ETCクレジットカード利用分のほか、ETCコーポレートカード利用分も精算する場合は合わせて記載可能。組合が組合員へ請求する高速道路代金について、その請求額の算定根拠として組合の規定等に基づき算定したETCマイレージポイント又は、ETCコーポレートカードに係る大口割引を原資とした割戻し相当額（割引料）を記載することも可能。
- ※2 カード利用手数料：組合が組合員に対して行う、ETCクレジットカードの代金精算業務等を行うという役務提供に係る対価（売手：A組合）。

運送事業者等の高速道路利用に係るインボイス対応④

○ ケース別「精算書」のイメージ（高速道路代金を組合が**立替経理**している場合）

| | | 組合の規定等に基づく高速道路代金の割戻し | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|--|---|------|------|---------------|---------------|--------|------|------|---------|-----------|-----------|---------|---------|--------|--------|---|------|------|----|---------------|--------|------|-----------|---|---------|--------------|--|---------|--|------|--------|------|---------------|--------|-------------------|--------|----|---------------|-----------|--------|---------|--------|----|---------------|--------|----|------|-------------------|---------|-----------|---------------|---------|--------|------|--------|----|---------------|-------|------|-----------|---|-------|--------------|--|-----|------|------|----|---------------|--------|--|------|---|---------|-----------|--|---------|--------|--|--------|------|----|----|---------------|-------|------|-----------|---|-------|--------------|--|-----|
| | | なし | あり | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 代金精算業務等に係る手数料請求 | あり | <p>高速道路代金 + カード利用手数料</p> <p>(略) A組合 登録番号：T987654...</p> <p>支払金額合計 441,320円 (①+②)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>合計金額</td> <td>①</td> <td>440,000</td> </tr> <tr> <td>税込金額(10%)</td> <td></td> <td>429,000</td> </tr> <tr> <td>消費税対象外</td> <td></td> <td>11,000</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>取引内容</th> <th>金額</th> <th>料率</th> </tr> </thead> <tbody> <tr> <td>カード利用手数料(10%)</td> <td>1,320</td> <td>0.3%</td> </tr> <tr> <td>合計金額(税込み)</td> <td>③</td> <td>1,320</td> </tr> <tr> <td>うち消費税額等(10%)</td> <td></td> <td>120</td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | 合計金額 | ① | 440,000 | 税込金額(10%) | | 429,000 | 消費税対象外 | | 11,000 | 取引内容 | 金額 | 料率 | カード利用手数料(10%) | 1,320 | 0.3% | 合計金額(税込み) | ③ | 1,320 | うち消費税額等(10%) | | 120 | <p>高速道路代金 + 高速道路代金の割戻し + カード利用手数料</p> <p>(略) A組合 登録番号：T987654...</p> <p>支払金額合計 419,320円 (①-②+③)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>合計金額</td> <td>①</td> <td>440,000</td> </tr> <tr> <td>税込金額(10%)</td> <td></td> <td>429,000</td> </tr> <tr> <td>消費税対象外</td> <td></td> <td>11,000</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>取引内容</th> <th>金額</th> <th>割引料率</th> </tr> </thead> <tbody> <tr> <td>ETCカード利用 割引料(10%)</td> <td>22,000</td> <td>5%</td> </tr> <tr> <td>合計金額(税込み、10%)</td> <td>②</td> <td>22,000</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>取引内容</th> <th>金額</th> <th>料率</th> </tr> </thead> <tbody> <tr> <td>カード利用手数料(10%)</td> <td>1,320</td> <td>0.3%</td> </tr> <tr> <td>合計金額(税込み)</td> <td>③</td> <td>1,320</td> </tr> <tr> <td>うち消費税額等(10%)</td> <td></td> <td>120</td> </tr> </tbody> </table> <p>※ 継続して「高速道路代金」から「高速道路代金の割戻し」を控除した金額を記載することも可</p> <p>(略) A組合 登録番号：T987654...</p> <p>支払金額合計 419,320円 (①-②)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,000</td> <td></td> </tr> <tr> <td>合計金額</td> <td>①</td> <td>418,000</td> </tr> <tr> <td>税込金額(10%)</td> <td></td> <td>407,000</td> </tr> <tr> <td>消費税対象外</td> <td></td> <td>11,000</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>取引内容</th> <th>金額</th> <th>料率</th> </tr> </thead> <tbody> <tr> <td>カード利用手数料(10%)</td> <td>1,320</td> <td>0.3%</td> </tr> <tr> <td>合計金額(税込み)</td> <td>②</td> <td>1,320</td> </tr> <tr> <td>うち消費税額等(10%)</td> <td></td> <td>120</td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | 合計金額 | ① | 440,000 | 税込金額(10%) | | 429,000 | 消費税対象外 | | 11,000 | 取引内容 | 金額 | 割引料率 | ETCカード利用 割引料(10%) | 22,000 | 5% | 合計金額(税込み、10%) | ② | 22,000 | 取引内容 | 金額 | 料率 | カード利用手数料(10%) | 1,320 | 0.3% | 合計金額(税込み) | ③ | 1,320 | うち消費税額等(10%) | | 120 | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,000 | | 合計金額 | ① | 418,000 | 税込金額(10%) | | 407,000 | 消費税対象外 | | 11,000 | 取引内容 | 金額 | 料率 | カード利用手数料(10%) | 1,320 | 0.3% | 合計金額(税込み) | ② | 1,320 | うち消費税額等(10%) | | 120 |
| | 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① | 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | | 429,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 金額 | 料率 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| カード利用手数料(10%) | 1,320 | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額(税込み) | ③ | 1,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち消費税額等(10%) | | 120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① | 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | | 429,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 金額 | 割引料率 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ETCカード利用 割引料(10%) | 22,000 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額(税込み、10%) | ② | 22,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 金額 | 料率 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| カード利用手数料(10%) | 1,320 | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額(税込み) | ③ | 1,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち消費税額等(10%) | | 120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① | 418,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | | 407,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 金額 | 料率 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| カード利用手数料(10%) | 1,320 | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額(税込み) | ② | 1,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち消費税額等(10%) | | 120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| なし | <p>高速道路代金</p> <p>(略) A組合</p> <p>支払金額合計 440,000円 (①)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>合計金額</td> <td>①</td> <td>440,000</td> </tr> <tr> <td>税込金額(10%)</td> <td></td> <td>429,000</td> </tr> <tr> <td>消費税対象外</td> <td></td> <td>11,000</td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | 合計金額 | ① | 440,000 | 税込金額(10%) | | 429,000 | 消費税対象外 | | 11,000 | <p>高速道路代金 + 高速道路代金の割戻し</p> <p>(略) A組合</p> <p>支払金額合計 418,000円 (①-②)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>合計金額</td> <td>①</td> <td>440,000</td> </tr> <tr> <td>税込金額(10%)</td> <td></td> <td>429,000</td> </tr> <tr> <td>消費税対象外</td> <td></td> <td>11,000</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>取引内容</th> <th>金額</th> <th>割引料率</th> </tr> </thead> <tbody> <tr> <td>ETCカード利用 割引料(10%)</td> <td>22,000</td> <td>5%</td> </tr> <tr> <td>合計金額(税込み、10%)</td> <td>②</td> <td>22,000</td> </tr> </tbody> </table> <p>※ 継続して「高速道路代金」から「高速道路代金の割戻し」を控除した金額を記載することも可</p> <p>(略) A組合</p> <p>支払金額合計 418,000円 (①)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,000</td> <td></td> </tr> <tr> <td>合計金額</td> <td>①</td> <td>418,000</td> </tr> <tr> <td>税込金額(10%)</td> <td></td> <td>407,000</td> </tr> <tr> <td>消費税対象外</td> <td></td> <td>11,000</td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | 合計金額 | ① | 440,000 | 税込金額(10%) | | 429,000 | 消費税対象外 | | 11,000 | 取引内容 | 金額 | 割引料率 | ETCカード利用 割引料(10%) | 22,000 | 5% | 合計金額(税込み、10%) | ② | 22,000 | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,000 | | 合計金額 | ① | 418,000 | 税込金額(10%) | | 407,000 | 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① | 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | | 429,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① | 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | | 429,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 金額 | 割引料率 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ETCカード利用 割引料(10%) | 22,000 | 5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額(税込み、10%) | ② | 22,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① | 418,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | | 407,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

運送事業者等の高速道路利用に係るインボイス対応⑤

○ ケース別「請求書」のイメージ（高速道路代金を組合が**両建経理(売上・仕入)**している場合）

| | | 組合の規定等に基づく高速道路代金の割戻し | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|---|---|------|------|---------------|---------------|--------|---------------|---------------|---------|----------|----------|--------|-----|-----|--|------|---------------|-------|-----------|---------|-----------|----------|-----------|---------|--------|----------|--------|--|--------|--------|----|---|--------|------|---------------|---------------|--------|----------|---------------|--------|-----|----------|--------|------|-----------|--|-----------|---------------|-------|----------|--------|-----------|--------|-----------|---------|------|----------|--------|---------------|--------|--------|----|---------|------|-------------------|---------------|--------|-------|---------|---------|------|-------------------|---------|-----------|---------|---------|----------|---------------|-------|--------|--------|-----------|--|-----------|---------|--|----------|--------|--|--------|--------|--|
| | | なし | あり | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 代金精算業務等に係る手数料請求 | あり | <p>高速道路代金 + カード利用手数料</p> <p>請求書 ○年○月○日 <<○月分>> B社 御中 A組合 登録番号：T987654...</p> <p>支払金額合計 441,320円 (①)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>□□道路 通行料(10%)</td> <td>105,000</td> <td></td> </tr> <tr> <td>空港連絡橋利用税</td> <td>11,000</td> <td>不課税</td> </tr> <tr> <td>...</td> <td></td> <td></td> </tr> <tr> <td>カード利用手数料(10%)</td> <td>1,320</td> <td>0.3%</td> </tr> <tr> <td>合計金額</td> <td>① 441,320</td> <td></td> </tr> <tr> <td>税込金額(10%)</td> <td>430,320</td> <td></td> </tr> <tr> <td>うち、消費税額等</td> <td>39,120</td> <td></td> </tr> <tr> <td>消費税対象外</td> <td>11,000</td> <td></td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | □□道路 通行料(10%) | 105,000 | | 空港連絡橋利用税 | 11,000 | 不課税 | ... | | | カード利用手数料(10%) | 1,320 | 0.3% | 合計金額 | ① 441,320 | | 税込金額(10%) | 430,320 | | うち、消費税額等 | 39,120 | | 消費税対象外 | 11,000 | | <p>高速道路代金（割引分差引後） + カード利用手数料</p> <p>請求書 ○年○月○日 <<○月分>> B社 御中 A組合 登録番号：T987654...</p> <p>支払金額合計 419,320円 (①)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,000</td> <td></td> </tr> <tr> <td>□□道路 通行料(10%)</td> <td>97,000</td> <td></td> </tr> <tr> <td>空港連絡橋利用税</td> <td>11,000</td> <td>不課税</td> </tr> <tr> <td>...</td> <td></td> <td></td> </tr> <tr> <td>カード利用手数料(10%)</td> <td>1,320</td> <td>0.3%</td> </tr> <tr> <td>合計金額</td> <td>① 419,320</td> <td></td> </tr> <tr> <td>税込金額(10%)</td> <td>408,320</td> <td></td> </tr> <tr> <td>うち、消費税額等</td> <td>37,120</td> <td></td> </tr> <tr> <td>消費税対象外</td> <td>11,000</td> <td></td> </tr> </tbody> </table> <p>請求額の算定根拠として高速道路代金に係る割戻し相当額（割引料）を記載することも可</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>小計</td> <td>440,000</td> <td></td> </tr> <tr> <td>ETCカード利用 割引料(10%)</td> <td>▲22,000</td> <td></td> </tr> <tr> <td>通行料合計</td> <td>418,000</td> <td></td> </tr> <tr> <td>カード利用手数料(10%)</td> <td>1,320</td> <td>0.3%</td> </tr> <tr> <td>合計金額</td> <td>① 419,320</td> <td></td> </tr> <tr> <td>税込金額(10%)</td> <td>408,320</td> <td></td> </tr> <tr> <td>うち、消費税額等</td> <td>37,120</td> <td></td> </tr> <tr> <td>消費税対象外</td> <td>11,000</td> <td></td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,000 | | □□道路 通行料(10%) | 97,000 | | 空港連絡橋利用税 | 11,000 | 不課税 | ... | | | カード利用手数料(10%) | 1,320 | 0.3% | 合計金額 | ① 419,320 | | 税込金額(10%) | 408,320 | | うち、消費税額等 | 37,120 | | 消費税対象外 | 11,000 | | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | 小計 | 440,000 | | ETCカード利用 割引料(10%) | ▲22,000 | | 通行料合計 | 418,000 | | カード利用手数料(10%) | 1,320 | 0.3% | 合計金額 | ① 419,320 | | 税込金額(10%) | 408,320 | | うち、消費税額等 | 37,120 | | 消費税対象外 | 11,000 | |
| | 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| □□道路 通行料(10%) | 105,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 空港連絡橋利用税 | 11,000 | 不課税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| カード利用手数料(10%) | 1,320 | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① 441,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | 430,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち、消費税額等 | 39,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| □□道路 通行料(10%) | 97,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 空港連絡橋利用税 | 11,000 | 不課税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| カード利用手数料(10%) | 1,320 | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① 419,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | 408,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち、消費税額等 | 37,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 小計 | 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ETCカード利用 割引料(10%) | ▲22,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 通行料合計 | 418,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| カード利用手数料(10%) | 1,320 | 0.3% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① 419,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | 408,320 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち、消費税額等 | 37,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| なし | <p>高速道路代金</p> <p>請求書 ○年○月○日 <<○月分>> B社 御中 A組合 登録番号：T987654...</p> <p>支払金額合計 440,000円 (①)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>□□道路 通行料(10%)</td> <td>105,000</td> <td></td> </tr> <tr> <td>空港連絡橋利用税</td> <td>11,000</td> <td>不課税</td> </tr> <tr> <td>...</td> <td></td> <td></td> </tr> <tr> <td>合計金額</td> <td>① 440,000</td> <td></td> </tr> <tr> <td>税込金額(10%)</td> <td>429,000</td> <td></td> </tr> <tr> <td>うち、消費税額等</td> <td>39,000</td> <td></td> </tr> <tr> <td>消費税対象外</td> <td>11,000</td> <td></td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | □□道路 通行料(10%) | 105,000 | | 空港連絡橋利用税 | 11,000 | 不課税 | ... | | | 合計金額 | ① 440,000 | | 税込金額(10%) | 429,000 | | うち、消費税額等 | 39,000 | | 消費税対象外 | 11,000 | | <p>高速道路代金（割引分差引後）</p> <p>請求書 ○年○月○日 <<○月分>> B社 御中 A組合 登録番号：T987654...</p> <p>支払金額合計 418,000円 (①)</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,000</td> <td></td> </tr> <tr> <td>□□道路 通行料(10%)</td> <td>97,000</td> <td></td> </tr> <tr> <td>空港連絡橋利用税</td> <td>11,000</td> <td>不課税</td> </tr> <tr> <td>...</td> <td></td> <td></td> </tr> <tr> <td>合計金額</td> <td>① 418,000</td> <td></td> </tr> <tr> <td>税込金額(10%)</td> <td>407,000</td> <td></td> </tr> <tr> <td>うち、消費税額等</td> <td>37,000</td> <td></td> </tr> <tr> <td>消費税対象外</td> <td>11,000</td> <td></td> </tr> </tbody> </table> <p>請求額の算定根拠として高速道路代金に係る割戻し相当額（割引料）を記載することも可</p> <table border="1"> <thead> <tr> <th>取引内容</th> <th>通行料金</th> <th>備考</th> </tr> </thead> <tbody> <tr> <td>〇〇道路 通行料(10%)</td> <td>39,500</td> <td></td> </tr> <tr> <td>小計</td> <td>440,000</td> <td></td> </tr> <tr> <td>ETCカード利用 割引料(10%)</td> <td>▲22,000</td> <td></td> </tr> <tr> <td>通行料合計</td> <td>418,000</td> <td></td> </tr> <tr> <td>合計金額</td> <td>① 418,000</td> <td></td> </tr> <tr> <td>税込金額(10%)</td> <td>407,000</td> <td></td> </tr> <tr> <td>うち、消費税額等</td> <td>37,000</td> <td></td> </tr> <tr> <td>消費税対象外</td> <td>11,000</td> <td></td> </tr> </tbody> </table> | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,000 | | □□道路 通行料(10%) | 97,000 | | 空港連絡橋利用税 | 11,000 | 不課税 | ... | | | 合計金額 | ① 418,000 | | 税込金額(10%) | 407,000 | | うち、消費税額等 | 37,000 | | 消費税対象外 | 11,000 | | 取引内容 | 通行料金 | 備考 | 〇〇道路 通行料(10%) | 39,500 | | 小計 | 440,000 | | ETCカード利用 割引料(10%) | ▲22,000 | | 通行料合計 | 418,000 | | 合計金額 | ① 418,000 | | 税込金額(10%) | 407,000 | | うち、消費税額等 | 37,000 | | 消費税対象外 | 11,000 | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| □□道路 通行料(10%) | 105,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 空港連絡橋利用税 | 11,000 | 不課税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | 429,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち、消費税額等 | 39,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| □□道路 通行料(10%) | 97,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 空港連絡橋利用税 | 11,000 | 不課税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① 418,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | 407,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち、消費税額等 | 37,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 取引内容 | 通行料金 | 備考 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 〇〇道路 通行料(10%) | 39,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 小計 | 440,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ETCカード利用 割引料(10%) | ▲22,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 通行料合計 | 418,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計金額 | ① 418,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 税込金額(10%) | 407,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| うち、消費税額等 | 37,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 消費税対象外 | 11,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |