中華民國二十二年

稅則分類估價評議會議決案彙編 第四卷

主席委員　周典

委員　李榦

委員　郭本

委員　巴閬森

委員　多樂桑

祕書　吳曾愈

議決書第七十六號

事　由　關於柔韌電線四箱估價問題由

抗議人　新漢運洋行　廣州

議決主文　本案貨品每捆之完稅價格應按粵海關所估之一・八九一二五金單位計算

事實及理由　本年五月三十一日廣州新漢運洋行由"Paul Beau"船自香港報運柔韌電線S. V. C. 2×35/40 S. W. G. 35/0.12四箱進口每箱五十捆每捆七十二碼粵海關所估每捆之完稅價格爲一・八九一二五金單位總值三七八・二五金單位該行對於所估價格於本年六月二十日提出抗議

據抗議人稱所報之價值三〇五・三三金單位係根據合同所訂售價香港每捆三・〇五元(折扣百分之二)廣州棧交貨關稅在外計算而得並稱該項價值之所以低廉係因訂定合同之

時匯兌率甚爲優異故能得此結果

粵海關以該行關於匯兌率一節不能呈出證據認爲所報價格有失實在因就當地市場香港來貨之市價估定該貨之完稅價格

本會就所有文件從事研究並經向上海及南方各口分別調查以爲粵海關所估之價格尚屬確實該商抗議不能成立

中華民國二十一年十月二十八日

議決書第七十七號

事　由　關於兩層 Kraft 蠟紙分類問題由

抗議人　美昌洋行

議決主文　本案貨品應按稅則第五一九號防油紙從價一五徵稅

事實及理由　本年八月三十一日美昌洋行對於江海關將該商報運進口之厚蠟紙分類辦法提出抗議聲稱該項貨品標明專充建築之用與柏油屋氈相似應予按照稅則第六一一號「未列名建築用材料」從價一〇徵稅不應視作稅則第五一九號之防油紙按從價一五徵稅

抗議人稱本案貨品係新近輸入中國者倘按一五徵稅利益微薄勢將不能與進口之普通建築用紙競爭又稱該項紙張可作箱件包裹之用但遜於專作包裹之製紙

本會經將各項事實詳加研究以本案之解決不能以按未列名

建築材料納稅之柏油屋氈與本案臘紙之間兩相比較蓋前者因飽含柏油不能用作紙張後者係兩層之 Kraft 蠟紙除用作建築材料外兼可充他項用途且在稅則第五一九號之內防油紙業有明白規定兩者更難相提並論故認爲該項商抗議不能成立

中華民國二十一年十一月七日

議決書第七十八號

事由　關於無軌電車車台分類問題由

抗議人　上海製造電氣公司

議決主文　本案貨品應按稅則第二三零號（乙）項從價百分之五徵稅

事實及理由　本案抗議人上海製造電氣公司對於江海關將無軌電車車台按稅則第二三一號未列名車輛從價一五之徵稅辦法提出抗議據稱該項車台應按稅則第二三零號（乙）項「鐵道或電車道用之客車貨車」從價百分之五徵稅

查江海關之分類辦法係按照稅則例行議案第三五一號無軌電車應歸入未列名車輛之規定辦理

從嚴格解釋稅則第二三零號係指鐵道或電車道用之客車而言無軌電車似不在該號規定範圍之內但自廣義言之無軌電車普通均係由電車公司經營當可歸入該號故本會議定本案

之無軌電車應歸入稅則第二三零號（乙）項按從價百分之五徵稅

中華民國二十一年十一月八日

議決書第七十九號

事　由　關於厚呢細呢四批及帽裏皮箍一批之估價問題由

抗議人　同發洋行　廣州

議決主文　本案貨品照文內所開之第一批與第五批應按粵海關估價徵稅其第二第三與第四各批應按上海市價徵稅

事實及理由　本年四月二十七日抗議人同發洋行對於粵海關所估左列貨品之價格提出抗議

（一）二十年十一月二日進口翻製色厚呢二箱

（二）二十年十月二十七日進口（甲）翻製厚呢四箱（乙）翻製厚呢三箱（丙）翻製細呢六箱

（三）二十年十月二十八日進口毛厚呢九箱

（四）二十年十二月十七日進口毛厚呢一箱

（五）二十年十一月十九日進口帽裏皮箍一箱

抗議人稱上開各貨在廣州進口時所報之價格係根據當地市價計算而得有呈案之各項售貨合同可以證明應作爲正確之完稅價格並以粵海關所估第二第三第四各批貨品之價格不應於根據上海市價之外另行加徵若干至第一批貨品關度之差（原報二十六英寸但檢驗後查出係五十四英寸）據稱係筆誤所致

粵海關以抗議人所報貨價按之呈案文件均係指過去之交易者當然不能爲核定現時貨價之憑證因將所報貨價首先按照調查當地市場所得之價值予以改正其不能代表當地市場真正之價格者則以上海市價外加百分之五計算此項數目係爲該貨品到廣州市場普通應需之用費

關於審理本案經三次以書面通知抗議人之代表最後據該代表正式通知不允出席本會爰就所有文件核定各貨之價格如左

（一）粵海關所定第一第五兩批之辦法應予維持蓋抗議人對於僞報關度之解釋缺少證明所送證據不足憑信對於第五案之帽裏皮箍貨樣該商據爲抗議之根據者爲貨物離開海關管理後所提出核與查驗時之貨樣不相符合

（二）抗議人所報第二第三第四各案之貨價粵海關於調查當地及上海市場情形後未予接受本會以廣州當地市價既不可靠其惟一辦法祇得以上海躉發市價爲核定本案貨價之根據該項方法核與進口稅則暫行章程第一款第一節躉發市價解釋條文第二節之規定尙屬符合

中華民國二十一年十一月十七日

議決書第八十號

事　由　關於照相版印刷機件分類問題由

抗議人　生達洋行　上海

議決主文　本案貨品應歸入稅則第六三四號從價百分之二〇徵稅

事實及理由　本年八月三十一日抗議人上海生達洋行對於江海關將照相版印刷機件歸入稅則第六三四號按從價百分之二〇之徵稅辦法提出抗議當本案審理時抗議人聲稱本案貨品卽稱爲印版攝影機Process camera與傳印機聯合後專用以複製印件者進口稅則對於印刷器之稅率爲從價七・五（稅則第二二四號）照相版印刷機件實爲印刷機器之一應受同等待遇

查進口稅則第六三四號之規定爲各種攝影器具本案機件雖屬特種攝影器具但仍爲攝影器具稅則第二二四號係指未列名機器而言各種攝影器具旣經有稅則第六三四號之規定則

稅則第二二四號顯然不能適用

本會核定本案之照相版印刷機件應歸入稅則第六三四號該商抗議不能成立

中華民國二十一年十二月十四日

議決書第八十一號

事由　關於舊圓形鐵條頭分類問題由

抗議人　寶華洋行

議決主文　本案貨品應歸入稅則第一七九號每担徵稅〇・五五金單位

事實及理由　本年九月二日寶華洋行對於江海關將該商報運進口之舊圓形鐵條頭歸入稅則第一七九號之辦法提出抗議據稱本案貨品係由折毀之鋼骨混凝土房屋而來或負重銹或既銹而附着水泥與普通新輥壓鐵條不同礙難充作建築之用此項舊鐵條頭祇可複製成釘供製造貨船或製成農具應視爲稅則第一八〇號「祇合復製用」之貨品

江海關將該項舊鐵條頭歸入稅則第一七九號係以該項貨品未生重銹或未毀壞過甚其可充作建築或其他用途之情形與新輥壓鐵條正復相同該關並以稅則第一八〇號係指各式各

種之舊鐵廢鐵不能再充原來用途祇合復熔復製者而言本會經予詳細研究以(甲)江海關核定之辦法係屬正當(乙)此項舊鐵條頭並非重銹與普通新輥壓鐵條可充同一用途殊不能引用稅則第一八〇號之規定(丙)該項貨品係「截段而經整理手續」之品與稅則第一八〇號之混合而未經整理之「舊鐵碎鐵(祇合復製用)」者顯然不同故認江海關核定之分類辦法應予維持該商抗議不能成立

中華民國二十一年十二月十四日

議決書第八十二號

事由　關於 Zapekanka 及 Oblipiha 兩種酒類分類問題由

抗議人　東省鐵路商務事務所

議決主文　本案貨品應按稅則第三八二號每十二充瓜脫或二十四充品脫徵稅十九金單位

事實及理由　本年八月十六日東省鐵路商務事務所對於江海關將該商報運之 Zapekanka 及 Oblipiha 兩種酒類分類辦法提出抗議據稱該項酒類所含酒精成分頗低應歸入稅第三八四號從價八〇徵稅不應視作稅則第三八二號之甜酒每十二充瓜脫或二十四充品脫徵稅十九金單位

九月十七日本案審理之際抗議人代表復聲明其書面所提出之抗議目的及理由如左

（一）該代表以稅則第三八二號「甜酒」所含酒精成分普通

自百分之二十五至百分之六十本案酒類其酒精成分約爲百分之二十五

(二)該項酒類係用漿菓釀造並非用葡萄所製者

(三)本案酒類價值低廉其無力購用真正甜酒者始飲用之

(四)該項酒類瓶上標明「甜酒」字樣作爲甜酒出售但其內容不能視作「甜酒」

江海關對於該項酒類之分類辦法係以「甜酒」爲一種含有酒精之飲料加以芬芳物質精液使具香甜味飲用少量可有發揚精神之功效其酒精力量殊無一定標準

查 Prof. Dr. G. V. Villaveechia 之著文其關於甜酒之解釋略述如左

(一)由蒸溜方法所得之甜酒卽加 Alcoholates 而使之芬芳者爲上品

(二)含有精油之甜酒其中 Alcoholates 係由含有酒精之液體或

精油替代者此項甜酒較前項爲普通

(三)由浸漬而得之甜酒則爲酒精化與具有美味之菓汁或爲由各種有糖或無糖芬芳植物酒精浸液所得之甜酒

緣上所述並依據稅則之規定本會以 Zapekanka 與 Oblipiha 之兩種酒類應歸入稅則第三八二號江海關核定辦法應予維持

中華民國二十一年十二月十四日

議決書第八十三號

事　由　關於透明紙估價問題由

抗議人　天利洋行

議決主文　本案貨品之完稅價格應按市價每張一角六分計算

事實及理由　抗議人天利洋行向江海關呈報透明紙七箱進口該關依據上海 Cellophane 之市價核定該貨之完稅價格爲每張一角六分其理由如左

（一）本案貨品之形式大小及其化學成分與 Cellophane 無異二者之間不能區別

（二）本案貨品尚未出售其比較 Cellophane 低廉之價格僅爲抗議人片面所陳報者

抗議人不服此項估價其理由係謂 Cellophane 爲一種著名產品通行本地市場亦既有年所售價格自可較高於新出之透明紙

該抗議人同時並質問設如一種新牌號之牙膏進口每筒值銀三角該項牙膏之化學成分適與一通行之著名牙膏相同或相近似而每筒之價值爲一元如海關對於兩種貨品同等徵稅是否公允

再抗議人曾致函江海關稱本案貨品在市場上爲與 Cellophane 競爭之品故每張售價爲一角四分五厘比較 Cellophane 爲低允提該項交易之證據以供參考但並未照辦

抗議人既未能提供該項交易之證據本會審議該案以爲江海關依據每張市價一角六分之估價辦法尙屬公允且當本案審理之際查得該商曾經售出透明紙數批之賬簿所載售價平均亦爲一角六分緣上所述該商抗議不能成立

至抗議人對於原則質問之點本會以該商所舉之例與本案案情不甚關聯礙難據以成立一種確切不移之規定查市場上牙膏出售之要素爲其牌號至貨品如 Cellophane 透明紙等其品質

相似其形狀與化學成分等彼此亦甚相同在市場上當較易取得同等價值也

中華民國二十二年二月八日

議決書第八十四號

事　由　關於皮製救火盛分類問題由

抗議人　怡和機器有限公司

議決主文　本案貨品應按稅則第二二七號從價百分之五徵稅

事實及理由　二十一年十二月十九日抗議人怡和機器有限公司對於江海關將該商報運進口之救火皮盛歸入稅則第五三一號未列名熟皮製品之辦法提出抗議聲稱該項救火皮盛應視作救火機車或救火器之配件或附件按稅則第二二七號從價值百抽五徵稅江海關則以歷來辦法並依稅則嚴格之解釋將該項貨品歸入稅則第五三一號

本會以本案貨品就稅則條文而論雖應歸入熟皮製品而非稅則第二二七號所指之救火器但查該項貨品係屬救火之必要用品如擯諸稅則第二二七號規定之外殊非制定稅則之原意

似應歸入該號規定範圍之內作爲特案

中華民國二十二年二月八日

議決書第八十五號

事由　關於報運進口之機器及模型 Toggle Drawing Press; Circle Shearing Machine; Spinning, Trimming and Wiring Lathe; Trimming and beading rest for 12" lathe etc.分類問題由

抗議人　新旗昌洋行　廣州

議決主文　本案貨品應按稅則第二二四號徵稅

事實及理由　二十一年十二月二日抗議人廣州新旗昌洋行對於粵海關將該行報運進口之機器及模型歸入稅則第二二四號之辦法提出抗議抗議人以稅則第二一八號所稱「工具」認爲係普通構成或製定物件之一種貨品該號稅則條文內於「工具」之前冠有「機械」字樣實係表示該項工具之機械動作以上情形與本案之機器及模型極爲符合

粵海關審定之辦法係以本案機械爲充作某種貨品大規模生

產之用非以之製造機械者

本會經將本案詳加研究並檢閱抗議人呈案之樣本以稅則第二二四號之規定可以適用於本案各種機械粵海關對於該項稅則之解釋尚屬正確

查稅則第二一八號祇指製造機械之機器或工具與稅則第二二四號規定製造時用以生產某種貨品之機械適爲相反

前項解釋與稅則第二一八號中文「製造機械工具」暨各專門著作之記述相符該商抗議不能成立

中華民國二十二年二月二十二日

議決書第八十六號

事由　關於黑葡萄汁酒 Creme de Cassis 分類問題由

抗議人　愛高洋行　上海

議決主文　本案貨品應歸入稅則第三八二號

事實及理由　二十一年十月十一日抗議人上海愛高洋行對於江海關將該商報運進口之黑葡萄汁酒歸入稅則第三八二號之辦法提出抗議所具理由如左

（一）本案貨品所含酒精成份頗低

（二）與水同服或雜以威末酒或他種酒類用作養胃之品

抗議人又稱稅則第三八二號之甜酒係餐後所用之飲料本案黑葡萄汁酒不應歸入該號稅則而應歸入稅則第三七七號因其爲一種汁菓稱作黑葡萄者所製顯在後者菓汁酒規定範圍之內也此項意見與本年二月六日法國商會來函所表示者正

復相同

江海關將該項黑葡萄汁酒歸入稅則第三八二號係依據歷來慣例辦理此項慣例從前並未發生何項異議其理由如左

（一）查 Creme 名詞法國製造人普通用指所稱 "Liqueurs fines" 類之飲料而言

（二）該項黑葡萄汁酒之製法與大多數之甜酒相同卽以適當分量之汁菓酒精浸液 "infusion" or "tincture" 與酒精水糖等混合而成該項浸液係以酒精注入相當數量之新鮮汁菓或雜以少量樹葉而得此項混合品浸置若干時日後卽成甜酒於甜酒之製造過程中既不用熱復不令之發酵

（三）本案之黑葡萄汁酒不能歸入稅則第三七七號因該號稅則包括之各種飲料爲由發酵方法所製成者如蘋菓汁酒梨汁酒是也

（四）稅則第三八二號規定之甜酒爲酒精飲料係於酒精中以

植物草類菓品汁菓用浸置法或蒸溜法製成加入酒精水糖等品有時或加入各種不同香料或有色之物質

（五）甜酒之酒精力量相差頗大

本會就前述兩種情形觀察以江海關對於稅則上兩種名詞之解釋及定義尚屬正確該商抗議不能成立

中華民國二十二年三月六日

議決書第八十七號

事　　由　關於轆軸布分類問題由

提　議　人　關務署令行審議

議決主文　轆軸布之已「製成」者（例如"endless"）及全部面積印有適當標記者得作爲機器零件

事實及理由　二十一年五月二十三日安利洋行致函江海關稅務司內稱

（一）關於紡織機所用毛製「轆軸布」於報運進口時歸入稅則第九十七號按從價百分之三十徵稅該項稅率過高應請注意

（二）該項貨品於報運進口時如切斷爲28"×36"之片段可否視作稅則第二二四號之機器配件按從價百分之七・五徵稅

（三）上列片段之大小如仍認爲不滿意時該項貨品究應切割

至何種尺寸方得視爲機器零件

查與本案毛製轆軸布類似貨品之徵稅問題本會經於二十年三月議決（議決書第三十二號）以成正之長毛絨及漿紗絨除製作紡織機附件外兼可充他項用途應卽歸入稅則第九十七號

除前述核定一案之外關於紡織機用品經本會核定者有轆軸皮（議決書第四十一號）金屬帶扣（議決書第七十三號）及底布（議決書第七十四號）等三案所有決議俱以貨品之是否專充紡織機零件之用爲評斷時之主要關鍵

本案轆軸布雖於切割成爲片段之後仍無法決其不能充作紡織機零件以外之用途但本會意見以爲轆軸布之已「製成」者（如"endless"現以機器零件論）或全部面積印有適當標記者應可視爲專充機器零件之用按照稅則第二二四號徵稅

中華民國二十二年三月二十一日

議決書第八十八號

事　由　關於樂器及附件估價問題由

抗議人　亨茂有限公司代理德國 Gebruder Schindler, Bad Brambach Saxony, Germany 廠駐外代表 Mr. Hamilcar Cers

議決主文　該商請按報關價格徵稅之處應毋庸議

事實及理由　二十一年十一月二十一日亨茂有限公司代表德國 Gebruder Schindler 廠駐外代表 Mr. Hamilcar Cers 對於江海關所估該商報運進口之樂器及附件價格提出抗議聲稱該項貨品應按報關價格（卽依據起岸價格外加百分之五計算）徵稅並以廠家發票及保險文件呈案證明

江海關於詳細調查市場情形之後經依據書面證明將該商原報價格六七一金單位增加至一，一九二．四五金單位

本會研究結果以該商（甲）未能向江海關及本會呈出廠方承

認該商定貨記載之函件（乙）未能證明所售之貨業經過付價款（丙）未能證明本案貨品係由何人購買以及出售之情形緣上所述該商請按報關價格徵稅之處礙難照准

中華民國二十二年四月六日

議決書第八十九號

事由　關於椰子油 Special No. 5 nucocos and Hycoa No. 1 分類問題由

抗議人　Duncan Main and Co.　上海

議決主文　本案貨品應歸入稅則第三零零號

事實及理由　本年一月十一日抗議人上海 Duncan Main and Co. 對於江海關將椰子油 Special No. 5 nucocos and Hycoa No 1 歸入稅則第二九二號之辦法提出抗議該商以本案貨品係經精煉不能視同假奶油或其同類物品而應歸入稅則第五零六號

抗議人以書面證明本案之植物油產品在進口時之情狀不能以供食用其熔點亦較奶油及假奶油爲高查假奶油可與奶油同供食用而該項植物油產品則用以製造查古律及糖食爲可可脂之代替品

江海關將 nucocos, Hycoa 等歸入稅則第二九二號以該項貨品爲

「植物奶油」與該項稅則「假奶油及植物油質製成之同類物品」之規定相符且解釋該項稅則係包括充作食用之各種未列名植物油質在內該項貨品既係充作食用則在進口時之狀態已可充作食用或備烹調後之食用或以備製食物之用均所不計也

上述意見緣於進口稅則第二九二號解釋之不同至爲明顯但此項見解初無足異因食用油質可分成左列四類

一、脂肪代替品

二、奶油代替品如假奶油及植物奶油(或與奶油類似之脂)

三、猪油代替品

四、可可脂代替品如植物脂

本會經將前項分類辦法詳加研究以稅則之制定原意係以稅則第二九二號祇包括上述第二類奶油代替品其他各類理應歸入稅則第三零零號並以該項稅則包括 Purico 與由純椰子油

或其他植物油製成之其他相類之植物脂

緣上所述該商抗議礙難成立但原擬歸入稅則第二九二號之辦法應予撤銷改按稅則第三零零號未列名食品徵稅

中華民國二十二年四月十八日

議決書第九十號

事　由　關於無包皮紫銅粗電線分類問題由

抗議人　三井洋行　上海

議決主文　本案貨品應歸入稅則第一四四號

事實及理由　本年二月九日上海三井洋行對於江海關將該商報運進口之直徑過十六分之三英寸之無包皮紫銅粗電線歸入稅則第一三六號「紫銅竿」每担徵稅四・一〇金單位之辦法提出抗議」抗議人所具理由係依據左列事實

（一）本案貨品爲「盤旋」之絲與竿不同

（二）本案線之直徑約爲十分之二英寸顯在「標準線表」"Standard Wire Gauge"範圍以內

（三）盤旋圓竿之定義在稅則第一五五號幷未在紫銅條文之下可見該項定義係僅指鉄竿而言

(四)依據前述理由本案貨品之棧交價格係按稅則第一四四號「紫鋼絲」每擔三・九〇金單位計算

江海關以本案貨品爲稅則第一三六號規定之竿係依據稅則第一五五號「盤旋半糖圓竿寬過四分之一英寸盤旋圓竿徑過十六分之三英寸在內」之定義辦理期歸一律

本會研究雙方意見係以稅則第一五五號所定絲竿定義爲爭議之要點查江海關對於本案所定之辦法雖可謂有理由但紫銅絲之直徑在標準線表以內應歸入稅則第一四四號該商抗議准予成立

中華民國二十二年四月十八日

議決書第九十一號

事由　關於鹽漬犢皮分類問題由

抗議人　上海製革廠

議決主文　本案貨品應按稅則第五二七號（甲）項每擔徵稅三・九〇金單位

事實及理由　本年一月三十日抗議人上海製革廠對於江海關將鹽漬犢皮按稅則第五二七號（甲）項每擔徵稅三・九〇金單位之辦法提出抗議據稱該項稅則係指牛與水牛之生皮細繹文義其他之皮不在規定範圍之內依據此項解釋所有抗議人對於本案鹽漬犢皮成本內之稅率部份係按稅則第五二七號（乙）項從價百分之七・五計算

本案於三月十八日審理之際抗議人聲稱鹽漬生皮之重量約爲乾皮之兩倍依照皮業習慣漬皮自十五至十七磅以下乾皮自六磅至八磅以下者普通歸入犢皮一類抗議人並引專門著

述以爲佐證

江海關將本案貨品歸入稅則第五二七號（甲）項係依據前述稅則包括鹽皮與犢皮之規定辦理蓋小牛皮與犢皮間之區別事實上至爲不易也

本會以抗議人對於本案之論辯雖屬不無理由但稅則制定之原意第五二七號（甲）項包括各種尺寸之牛類（牡牛、牛、犢）生皮至各項生皮於進口供硝製之用時無論爲何種狀態均應包括於該項稅則之內如

（一）生皮 green or market（卽自獸類所得之新鮮皮）

（二）鹽生皮 green salted（於新鮮皮用鹽擦過或用鹽而包裝者）

（三）鹽乾皮 dry salted（加鹽之皮於包裝前使之乾燥者）

（四）乾皮 flint or dry hides（日光曬乾展開或不展開）

緣上所述該商抗議不能成立

中華民國二十二年四月二十九日

議決書第九十二號

事　由　關於靜脈注射用純淨葡萄糖分類問題由

抗議人　Mr. P. J. Klink　上海

議決主文　本案貨品應按稅則第三六六號從價百分之五十徵稅

事實及理由　本年二月十五日上海商人 P. J. Klink 對於江海關將該商報運進口之純淨葡萄糖 Glucose extra pure anhydrous 按稅則第三六六號從價百分之五十徵稅辦法提出抗議據稱本案之葡萄糖爲化學製造商 Messrs. May and Baker Ltd 出品係供醫藥靜脈注射之用並非食品應歸入稅則第四四四號之藥品徵稅抗議人並請海關注意此項純淨葡萄糖與普通用作食品者在價格上相差甚遠查葡萄糖之純淨與否無水與否僅爲化學上對於稅則第三六六號規定之葡萄糖 grape sugar 之一種名稱江海關以依據此項理由爲分類之標準甚屬適當

本案於四月一日審理之際抗議人聲稱上述葡萄糖非在普通市場出賣之品而爲供同仁醫院靜脈注射之用者在呈案貨樣上所附載之「用途說明」可資證明至製造人表示本案葡萄糖可以代替蔗糖供製食物一節在事實上殊不可能因價格過高也

緣上所述抗議人認爲葡萄糖明白規定在稅則第三六六號對於江海關所定分類辦法並未發生異議祇因此項葡萄糖爲醫藥方面之必要用品請特准予按照藥品徵稅耳

本會對於抗議人之論點甚爲瞭解但本案貨品既經稅則第三六六號明白規定祇有維持江海關原定分類辦法該商抗議礙難成立

中華民國二十二年五月四日

議決書第九十三號

事由　關於象牙核（植物象牙）分類問題由

抗議人　華康鈕扣廠　青島

議決主文　本案貨品應歸入稅則第六四七號從價百分之一五徵稅

事實及理由　本年三月十五日青島華康鈕扣廠對於膠海關將該商報運進口之象牙核（植物象牙）按稅則第六四七號從價百分之一五之徵稅辦法提出抗議據稱本案貨品前本按照「子仁」（稅則第三五六號）從價百分之十徵稅今茲售貨合同係依據該項稅率計算訂定兼以現時分類辦法與製成品（稅則第六零六號（甲）項鈕扣）稅率從價百分之十比較似不合理如照現行辦法徵稅則製造鈕扣工業勢必大受影響

本會綜集該商抗議之點有二

（一）本案貨品分類辦法之變更

（二）製造鈕扣原料（稅則第六四七號）與鈕扣成品間（稅則

第六零六號（甲）項）稅率之相差

查「進口稅則（民國二十一年）貨品分類指南」"Guide to the Import Tariff (1931) and Classification of returns" 修正發行時象牙核與若干其他貨品業經變更分類辦法其鮮象牙核進口應按稅則第三二六號（乙）項「菓」從價百分之一五徵稅該項菓類與棕櫚菓相似在幼嫩時可供食用待其老硬如骨則不復可食亦卽不應再按該項稅則徵稅但依據前述理由該項貨品不應視作稅則第三五六號之「子仁」並以其在進口時已過發芽時期祇能歸入稅則第六四七號

至該商以原料稅率與成品稅率互相比較自有相當理由但貨品如獸蹄人造角等其製作鈕扣之用途不在象牙核之下而依照現行稅則均須歸入稅則第六四七號

緣上所述該商抗議礙難成立

中華民國二十二年五月四日

議決書第九十四號

事由　關於髮布估價問題由

抗議人　上海紙業公司

議決主文　該商請予變更估價之處應毋庸議

事實及理由　本年二月二十四日上海紙業公司對於江海關所估該商報運出口至漢口之髮布一百件之價格提出抗議據稱該項報關價格每疋三元五角或每担關平銀五十兩之數已較該項髮布購進時之實在市價略高

本案於四月二十九日審理之際抗議人聲稱市場上髮布品級高低至不一律本案貨品並非上等卽上等品質之貨現時價格至多不過三元

江海關經詳細調查市場情形之後將該商報關價格自關平銀五十兩增加至七十五兩該項增加之數經大買賣之髮布商證

明認爲確實

本會承認製造髮布之原料其價格現時不甚穩定至髮布之價格亦日有上落但抗議人之請求殊難照准其理由有二

(甲)本案髮布之賣主未能提出充分之證據

(乙)抗議人對於本案貨品與賣主間付款手續未能提供確實證據

緣上所述該商抗議應毋庸議

中華民國二十二年五月三十日

議決書第九十五號

事　由　關於印花斜紋布分類問題由

抗議人　益記洋行　上海

議決主文　本案貨品應按民國二十年稅則第四十三號「未列名印花棉布」從價百分之一二・五徵稅

事實及理由　本年三月二十一日抗議人上海益記洋行對於江海關將該商一報運進口之特種雙面印花斜紋布歸入稅則第三十七號之辦法提出抗議據稱該項布疋係雙面印花者與稅則第四十三號之規定相符

江海關將本案貨品歸入「一面印花」係因該布之其他一面印花甚爲暗淡礙難允照該商請求分類之辦法

本會於五月十二日審理本案據抗議人所陳意見並審閱關於本案之合同售貨單據以及貨樣等件認爲本案貨品依據稅則

第四十三號規定「雙面印花」之意義是否可以充作「兩用」不無辯論餘地但查稅則第三十七號所稱「印花」係指公認爲一面印花之布疋而言則本案貨品似不能歸諸稅則第四十三號「未列名印花棉布」規定之外

緣上所述該商抗議應准成立

中華民國二十二年五月三十日

議決書第九十六號

事由　關於聽裝蕃茄汁分類問題由

抗議人　開利洋行　上海

議決主文　本案貨品應按民國二十年稅則第二九五號從價百分之三十徵稅

事實及理由　本年四月五日開利洋行對於江海關將該商報運進口之蕃茄汁按稅則第二九五號從價百分之三十徵稅之辦法提出抗議據稱本案貨品係煉製之植物並非調味品自應歸入稅則第二八七號（辛）項按從價百分之二十徵稅本案於五月十三日審理抗議人於陳述前開理由外復注重稅則第二九五號之解釋以該項稅則係指卽時可以食用之品如 Ketchup 及其他類似之沙士

江海關將蕃茄汁歸入其他未列名調味品徵稅係以該項貨品

置入食物無非爲增加蕃茄口味之用

本會以稅則第二九五號包括各種製就之調味品（精油除外）或備隨時食用或於烹調時置入食物之內者均在其內本案之蕃茄汁查與項該定義符合且據化驗結果該項精製蕃茄糊（tomato paste）（蕃茄沙士或蕃茄汁）其中實含有綠化鈉

緣上所述該商抗議不能成立

中華民國二十二年五月三十日

議決書第九十七號

事由　關於鹽酸辛康尼分類問題由

抗議人　順發洋行　上海

議決主文　該商請予變更分類之處應毋庸議

事實及理由　本年六月五日上海順發洋行對於江海關將該商報運進口之鹽酸辛康尼按稅則第四八一號「未列名藥品」從價百分之二十徵稅一節提出抗議該商以本案貨品係奎寧之價值低廉者適合平民用途應按稅則第四六一號「奎寧」從價百分之五徵稅

江海關對於辛康尼按照稅則第四八一號徵稅係以該項貨品雖與奎寧同屬一源然此兩種有機鹽基性物之化學成分顯有區別

本會查辛康尼向無認作低級奎甯者因辛尼康之化學程式爲

$C_{19}H_{22}N_2O$與奎甯之化學程式$C_{20}H_{24}N_2O_2$不同此項貨品雖爲醫治熱病之劑但既無奎甯之效力亦不復若奎甯之化學組織礙難歸入稅則第四六一號

緣上所述該商抗議不能成立

中華民國二十二年七月二十四日

議決書第九十八號

事　　由　關於海參分類問題由

抗 議 人　泰新洋行　上海

議決主文　本案貨品應按二十年稅則（一九三一年）第二五〇號（乙）項黑海參徵稅

事實及理由　本年三月二十一日抗議人上海泰新洋行對於江海關將該商報運進口之海參歸入二十年（一九三一年）稅則第二五〇號（乙）項黑光參之辦法提出抗議並以本案貨品應歸入該號稅則（丙）項白海參項下

江海關之分類辦法係依據上海市場習慣並經該業審核認爲黑海參在案

本案於七月二十二日審理之際抗議人未經到場本會審核上述事實認爲確切不易所有江海關原定分類辦法自應予以維

持該商抗議不能成立

中華民國二十二年七月二十五日

議決書第九十九號

事　由　關於精製膠 Nelson's Patent Isinglass 分類問題由

抗議人　希時洋行　上海

議決主文　本案貨品應按稅則第三三四號未列名食品從價百分之三十徵稅

事實及理由　本年五月三十一日抗議人上海希時洋行以江海關將該商報運進口之精製膠按稅則第三三四號未列名食品從價百分之三十徵稅一節提出抗議該商以本案貨品應列入稅則第三六六號洋菜按担徵稅三九。〇〇金單位並以按照後者之規定比較合於事實蓋精製膠雖原屬食品然實爲供備工業之用在稅率方面似應從優待遇

江海關將該項精則膠歸入稅則第三三四號因已證明該貨係選用動物質精製而成以充食用並標明「食品」字樣較諸稅則

第三三六號之洋菜殊不相同蓋該號貨品爲一種海藻普通稱爲「石花菜」者所製成也

本案於本年七月二十一日審理之際抗議人聲稱在本埠市場上該項貨品大部分係充工業上之用途但該項貨品係屬食品暨市場以此爲食品而出售之事實抗議人不能加以否認

本會查核該精製膠化驗報告（第一四九七六號）內開該貨樣係由動物膠質 Gelatine 所製爲 Isinglass 之代替品等語又查稅則第三六六號係以「洋菜」爲限本案之製精膠既爲動物質所製與植物質不同當然不能歸入洋菜項下徵稅

緣上所述該商抗議不能成立

中華民國二十二年七月二十九日

CASE NO. 76.

Port: Canton

Subject: Valuation of 4 cases Flexible Electric Cord.

Case Brought up by: Messrs. The Honwan Trading Co., 16 Shameen, French Concession, Canton.

Decision in Brief: Duty-paying value should be G. U. 1.89125 per coil as assessed by the Canton Customs.

***Text*:**

On the 20th June, 1932, the Appellant, Messrs. the Honwan Trading Co. of Canton, protested against the Canton Customs valuation of G. U. 1.89125 per coil or a total value of C.G.U. 378.25 for a shipment of four cases each containing 50 coils at 72 yards Flexible Electric Cord S.V.C. 2 X 35/40 S.W.G. 35/0.12, imported on the 31st May, 1932 from Hongkong by the s.s. "Paul Beau."

The Appellant maintained that the declared value of G.U. 305.33 was the result of a bona fide transaction carried through on a contract specifying that the sale price was Hongkong $3.05 per coil (less 2%), ex-godown Canton, excluding duty; and stated that this price was the outcome of a favourable rate of exchange when the transaction was concluded.

The Canton Customs, on the other hand, were not convinced that, in the absence of more tangible proof concerning the settlement of exchange, the Appellant's declared value was correct, and therefore appraised the value on the basis of quotations obtained on the local market for cargo to arrive from Hongkong stock.

The Board on summing up from the evidence on hand and after investigation made in Shanghai and Southern Ports, is of the opinion that the value as assessed by the Canton Customs is correct.

The protest is therefore not sustained.

October 28th, 1932.

CASE NO. 77.

***Port*: Shanghai.**

Subject: Classification of two-ply Waxed "Kraft" paper.

Case Brought up by: Messrs. W. W. Langdon & Co. Fed. Inc. U.S.A.

Decision in Brief: To be classified as Greaseproof paper under Tariff Heading No. 519, duty 15% *ad valorem.*

Text:

On the 31st August, 1932, Messrs. Langdon & Co. protested against the classification applied by the Shanghai Customs of a consignment of thick waxed paper, on the ground that the article in question is labelled, bought and sold exclusively for building purposes and on the analogy of Tarred Roofing Felt paper, it should come under Tariff Heading No. 611 (Building Materials, n.o.p.f.), duty 10% *ad valorem,* and not as "Greaseproof Paper" of Tariff 519, duty 15% *ad valorem.*

The Appellant contended further that the product is new to China and if the present tax of 15% is imposed, there would not be a sufficient margin of profit to compete with the ordinary building papers imported. The Appellant admitted that the paper under discussion could be used for lining cases although it would not be as good as the article specially made for such purpose.

After taking into account the facts of the case, the Board is of opinion that in the settlement of this question a logical comparison cannot be drawn between "Tarred Roofing Felt" classed as Building materials, n.o.p.f. and the "Waxed Paper" in question. Owing to the saturation with tar solution the former is rendered useless as paper, while the latter is a two ply "Kraft Waxed Paper" which can be used as paper for various purposes other than as building materials and which, moreover, is specifically provided for in the Tariff under Heading No. 519, "Greaseproof."

The protest is therefore not sustained.

November 7th, 1932.

CASE NO. 78.

Port: Shanghai.

Subject: Classification of Railess Tram Chassis.

Case Brought up by: Messrs. Shanghai Electric Construction Company, Limited.

Decision in Brief: Tariff Heading No. 230 (b); duty 5% *ad valorem.*

Text:

This is a case wherein Messrs. Shanghai Electric Construction Company, Ltd. appeal against the classification by the Shanghai Customs of railless tram chassis under Tariff Heading No. 231 as Vehicles n.o.p.f. duty 15% *ad valorem.* It is contended that such chassis are specifically provided for under Tariff Heading No. 230 (b): Railway or Tramway Carriages or Wagons: duty 5% *ad valorem.*

In its classification the Shanghai Customs has been guided by T.Q.S. No. 351 which ruled that railless trams are to be classified as unenumerated vehicles.

Although by a strict interpretation railless trams might be excluded from Heading No. 230 referring as the heading does to *Railway* and *Tramway* carriages the Board is of the opinion that, taking a broader view, railless trams, operated as they generally are by street railway companies, can well be included under the heading. The Board therefore rules that the railless tram chassis in question are to be classified under Tariff Heading No. 230 (b), paying duty at 5% *ad valorem.*

November 8th, 1932.

CASE NO. 79.

Port: Canton.

Subject: Valuation of 4 lots of Meltons and Vicunas and one lot of Leather Hat Bands.

Case Brought up by: Messrs. A. E. M. Rafeek & Co., 28, French Concession, Shameen, Canton.

Decision in Brief: The first and the fifth lots as outlined in the text to pay duty on value assessed by the Canton Customs; the second, third and fourth lots to pay on Shanghai market value.

Text:

On the 27th April, 1932, the Appellant, Messrs. A. E. M. Rafeek & Co. of Canton, lodged a collection of protests against the value appraised by the Canton Customs on:—

(1) 2 cases of Coloured Remanufactured Meltons imported on the 2nd November, 1931;

(2) 4 cases Remanufactured Meltons
3 cases Remanufactured Meltons
6 cases Remanufactured Vicunas
} imported on the 27th October, 1931;

(3) 9 cases Woollen Meltons imported on the 28th Oct. 1931;

(4) 1 case Woollen Meltons imported on the 17th Dec. 1931 and

(5) 1 case Leather Hat Bands imported on the 19th Nov. 1931.

The Appellant contended that the value declared at the time of importation of the goods into Canton was based on prices on the local market, which were corroborated by the various contracts of sale submitted and should, therefore constitute the correct duty-paying value. In the case of items Nos. 2, 3 and 4, the Appellant held that the value finally appraised by the Customs on the basis of the Shanghai market value should not have included an additional percentage over and above the Shanghai market value. The difference in the width of lot No. 1 (declared as 26, "but proved by examination to

be 54") was explained by the Appellant as due to a clerical error.

The Canton Customs disputed the value declared by the Appellant on the ground that the documents submitted referred to transactions carried out some time previously and therefore could not be taken as evidence in the determination of the current wholesale market value. The declared value was thereupon corrected in the first place to accord with the value ascertained by enquiries on the local market; and, subsequently when uncertain that the latter represented the true local market value, to the level of the Shanghai market value plus 5% to cover any charges additional thereto which would ordinarily be incurred in placing such goods on the Canton market.

The Board, in the absence of the Appellant's representative who formally declined to appear at the hearing after the third written request had been sent to him, decides to judge the 5 cases on the evidence on hand, and arrives at the following conclusions:

(1) The Canton Customs decisions in cases Nos. 1 and 5 are upheld. As regards case No. 1, the Appellant's explanation of the false declaration of width lacks conviction and is not substantiated by the evidence forwarded. As regards case No. 5, the sample of the Leather Hat Bands on which the Appellant based his protest was furnished after the goods had left Customs control and does not correspond in any way with the sample taken during examination.

(2) As regards cases Nos. 2, 3 and 4, the value declared by the Appellant, which is disproved by the Canton Customs subsequent enquiries both on the local and Shanghai markets, cannot be accepted. Because of the unreliability of the Canton local market value, the Board sees no alternative but to choose the Shanghai wholesale market value as the basis for the valuation of the goods in question, in accordance with the provisions of Section 2 of the "Definition to the term Wholesale Market Value" in Rule I, Section I, of the Import Tariff Provisional Rules.

November 17th, 1932.

CASE NO. 80.

Port: Shanghai.

Subject: Classification of Photomechanical Equipment.

Case Brought up by: A. Sator, Shanghai.

Decision in Brief: Under Import Tariff Heading No. 634, duty 20% *ad valorem*.

Text:

On August 31, 1932, the Appellant, A. Sator, Shanghai, protested against the Shanghai Customs classification of photomechanical equipment under Import Tariff Heading No. 634, duty 20% *ad valorem*. At the hearing conducted in connection with the case, the Appellant claimed that the product in question is a so-called process camera, used exclusively for copying an original and in conjunction with an offset press. As the Import duty on printing machinery is only 7½% *ad valorem* (No. 224), it was claimed that photomechanical equipment, which was really a part of printing machinery, should be accorded the same duty treatment.

Import Tariff Heading No. 634 reads "Photographic .....Apparatus....*of all kinds*." The equipment in question is undoubtedly a very special kind of photographic apparatus, but it remains a kind of photographic apparatus nevertheless. Import Tariff Heading No. 224, besides, covers only "Machinery, *not otherwise provided for*." As tariff provision has been made for photographic apparatus of all kinds under Heading No. 634, Tariff Heading No. 224 ceases to be applicable.

The Board therefore rules that photomechanical equipment should be classified under Import Tariff Heading No. 634.

The protest is not sustained.

December 14, 1932.

CASE NO. 81.

Port: Shanghai.

Subject: Classification of Old Round Iron Bar Ends.

Case Brought up by: Messrs. F. Steinle & Co.

Decision in Brief: To be classified under Tariff Heading No. 179 duty G. U. 0.55 per picul.

Text:

On the 2nd Sept. 1932, Messrs. F. Steinle & Co. protested against the Shanghai Customs classification of a consignment of Old Round Iron Bar Ends under Tariff Heading No. 179, alleging that the commodity under consideration originates from demolished reinforced concrete buildings and that it is either heavily rusted and/or rust-pitted with remnants of cement attached thereto, and unlike the usual fresh-rolled bar ends, unsuitable for building purposes. As the old bar ends in question will be remodelled into nails for native cargo-boats and into agricultural implements, they should be considered as "fit only for remanufacture" of Tariff Heading No. 180.

The Shanghai Customs in classifying these old bar-ends under Tariff Heading No. 179, were guided by the fact that the consignment is not so heavily rusted or deteriorated as to prevent its being used for building or other purposes in exactly the same way as any fresh-rolled bar ends. The Shanghai Customs further maintains that Tariff Heading No. 180 refers to old and discarded iron articles of every shape and description, no longer used for their original purposes but only fit for remelting and remanufacturing.

The Board, after full examination of the case, is of the opinion that

(a) the Shanghai Customs ruling is correct;

(b) the consignment of old bar-ends may be used for the same purposes as any ordinary fresh-rolled bar-ends, as they are not so rusted to justify the application of Tariff Heading No. 180 and

(c) the consignment is a "cut and sorted" product quite distinctly different from the mixed, unassorted "Old or Scrap (fit only for remanufacture)" of Tariff No. 180.

In view of the foregoing the Board confirms the Shanghai Customs classification.

The protest is therefore not sustained.

December 14, 1932.

CASE NO. 82.

Port: Shanghai.

Subject: Classification of Spirituous beverages called "Zapekanka" and "Oblipiha."

Case Brought up by: The Chinese Eastern Railway Commercial Agency.

Decision in Brief: To pay duty under Tariff Heading No. 382, G. U. 19.00 of 12 reputed quarts or 24 reputed pints.

Text:

On the 16th August, 1932, the Chinese Eastern Railway Commercial Agency protested against the classification by the Shanghai Customs of a consignment of certain spirituous beverages called "Zapekanka" and "Oblipiha," on the plea that owing to their low alcoholic content, they should come under Tariff Heading No. 384, duty 80% *ad valorem*, and not as "Liqueurs" of Tariff No. 382 G. U. 19.00 of 12 reputed quarts or 24 reputed pints.

At the hearing of the case on September 17th, the Appellant's representative confirmed verbally the object and reasons of the protest as submitted in writing, viz:

1. That he understood that "Liqueurs" of Tariff No. 382 usually contain from 35% to 60% of alcohol while the alcoholic content of the spirituous beverages under consideration is approximately 25%;

2. That these liquors are not made from grapes but from berries;

3. That because of the cheapness of the wine in question, it is consumed by the poorer classes who cannot afford to buy real "Liqueurs";

4. That although the bottles are labelled "Liqueur" and sold as such does not constitute that the content is or should be treated as "Liqueur."

The Shanghai Customs based the classification on the general understanding that "liqueur" is an alcoholic drink, sweetened or flavoured with extracts of aromatic sub-

stances served in small portions and drunk as cordials, for which there is no standard alcoholic strength.

The technical literature (Prof. Dr. G. V. Villavecchia) consulted on the subject gives, in brief, the following definitions of liqueur:

1. Liqueurs obtained by distillation, i.e. those perfumed by means of alcoholates; which are the best.

2. Liqueurs with essences in which the alcoholates are substituted by alcoholic solutions or essences, which are more common than the former.

3. Liqueurs obtained by infusion which are nothing else but juices from fruits alcoholized and sweetened, or obtained by alcoholic infusion of aromatic plants of various species with or without sugar.

In view of the foregoing, and with the Tariff as it stands, the Board finds no option but to classify "Zapekanka" and "Oblipiha" under Tariff Heading No. 382.

The decision of the Shanghai Customs is therefore sustained.

December 14, 1932.

CASE NO. 83.

Port: Shanghai.

Subject: Valuation of a consignment of Transparent Paper.

Case Brought up by: Messrs. Behn, Meyer (China) Co.

Decision in Brief: To pay on a market value of M.$0.16 per sheet.

Text:

The Appellant Messrs. Behn, Meyer (China) Co. applied to import through the Shanghai Customs 7 cases of a commodity known as "Transparent Paper" on which the said Customs appraised a duty-paying value based on the Shanghai market value for "Cellophane" i.e. on $0.16 per sheet on the ground that

(1) In appearance, size and chemical composition the article in question in no way differs from "Cellophane" and cannot be distinguished from it.

(2) As the goods are unsold, a declared lower price than Cellophane is merely the importer's own statement.

Against this valuation the Appellant protested for the reason that

> "Cellophane is an advertised product which has been on this market for several years and therefore commands a higher selling price than the "Transparent Sheets" which are comparatively new

and at the same time raises a query as to whether it would be right and fair for the Customs authorities to levy duty on, for example, a new brand of toothpaste imported at a cost of, say, M.$0.30 per tube, if such toothpaste happens to show a chemical analysis the same as, or similar to a well-established widely advertised tooth paste selling for, say, M.$1.00 per tube.

Further, the Appellant claimed in a letter to the Shanghai Customs that their goods were being sold in competition with, and cheaper than the "Cellophane" at $0.14½ per sheet and offered to produce proof of this sale. They, however, failed to do so.

In view of this refusal or inability on the part of the Appellant to produce evidence of such sale the Board, in considering the case, is therefore of opinion that the Shanghai Customs were justified in appraising the value based on the market value of M.$0.16 per sheet, more especially since during the investigations of the case it was found that, on scrutiny of the Appellant's books, the average price at which sales of previous lots of the Transparent Paper in question had been made was M.$0.16.

The protest is therefore not sustained.

Concerning the principle referred to by the Appellant, the Board is of opinion that there is not sufficient analogy between the example cited by them and the case under discussion, to warrant a hard and fast ruling. The main factor governing the sale of toothpaste on the market is the brand whereas those commodities such as Cellophane, Transparent Paper, etc. which are similar in quality and bear a close resemblance to one another in appearance, chemical composition, etc. are more likely to command a uniform value on the market.

February 8, 1933.

CASE NO. 84.

Port: Shanghai.

Subject: Classification of Firemen's Leather Helmets.

Case Brought up by: Messrs. Jardine Engineering Corporation Ltd.

Decision in Brief: To be classified under Tariff No. 227, 5% *ad valorem.*

Text:

On the 19th December, 1932, the Appellant, Messrs. Jardine Engineering Corporation Ltd., protested against the Shanghai Customs classification of a consignment of Firemen's Leather Helmets under Tariff Heading No. 531, i.e. Manufactures of Leather, n.o.p.f. The Appellant's contention is to the effect that the helmets should be classified under Tariff Heading No. 227, 5% *ad valorem,* as a part of, or as an essential accessory to Fire Engines and Fire Extinguishing Appliances. The Shanghai Customs, on the other hand, have classified these helmets under Heading No. 531 in accordance with practice and in conformity with the strict interpretation of the Tariff.

The Board, while recognising that the articles in question come logically under "Leather Manufactures" and are not specially referred to under the Heading "Fire Extinguishing Appliances" of Tariff Heading No. 227, are nevertheless of the opinion that it was not the intention of the framers of the Tariff to exclude from the latter Heading such an indispensable article connected with the operation of extinguishing fires, and, therefore, that classification under Tariff Heading No. 227 may be allowed as a special case.

February 8, 1933.

CASE NO. 85.

Port: Canton.

Subject: 1 set containing
Toggle Drawing Press
Circle Shearing Machine
Spinning, Trimming and Wiring Lathe
Trimming and beading rest for 12" lathe, etc.

Case Brought up by: Messrs. Shewan Tomes & Co., Canton.

Decision in Brief: To pay duty according to Import Tariff No. 224.

Text:

On the 2nd December, 1932, the Appellant Messrs. Shewan Tomes & Co. of Canton, protested against the classification by the Canton Customs of a set of Toggle Press and accessories under Tariff Heading No. 224. The Appellant contended that the common and what he believed accepted meaning of the word "Tool" of Tariff Heading No. 218, is an article used for forming or shaping anything; and the prefix "Machine" under the same Heading indicates a mechanical operation of the tool, a description which fits the Toggle Press, etc. in every way.

The Canton Customs on the other hand, based their ultimate decision on the fact that the machines in question are specially designed for mass production of certain articles other than machines.

After an exhaustice examination of the case, and a perusal of the descriptive and illustrated catalogue etc. submitted with the protest, the Board has come to the conclusion that Tariff Heading No. 224 is applicable to the class of machines under discussion and that, consequently, the interpretation of that Heading as given by the Canton Customs, is correct.

Tariff Heading No. 218 is intended to cover "Machines or tools for making machinery" only, in contradistinction

to "Machines for producing special articles, as in manufacture" of Tariff Heading No. 224.

This interpretation also conforms with the rendering of the Chinese version (製造機械工具) of Tariff Heading No. 218 as well as with the various technical works consulted.

The protest is, therefore, not sustained.

February 22, 1933.

CASE NO. 86.

Port: Shanghai.

Subject: Classification of Creme de Cassis.

Case Brought up by: Messrs. Egal & Cie., Shanghai.

Decision in Brief: To be classified under Import Tariff No. 382.

Text:

On the 11th October, 1932, the Appellant Messrs. Egal & Cie. of Shanghai, protested against the classification by the Shanghai Customs of Creme de Cassis under Tariff No. 382 on the grounds that this beverage is

(a) of a low alcoholic content and

(b) is taken with water or mixed with vermouth and other liquors as an appetizer.

The Appellant also contended that Creme de Cassis should not be placed in the category of Liqueurs of Tariff No. 382, which are beverages taken after meals, but that it should come under Tariff No. 377, as it is made of berries known as black currants, since the description of this latter Heading of the Tariff includes "Spirituous liquors" made of fruits and berries." This opinion was shared by the Chambre de Commerce Francaise de Chine (letter of the 6th February, 1933, No. 144/30).

The Shanghai Customs in classifying Creme de Cassis as a "Liqueur" of Tariff No. 382, have been guided by a practice of long standing, which has never been disputed, that

(a) the term Creme (cream) is commonly used by French manufactures to designate a variety of beverages technically described as "Liqueurs, fines."

(b) that Creme de Cassis is prepared in the same way as most liqueurs, viz. by making in appropriate proportions what is known technically as an alcoholic

"infusion" or "tincture" of berries with alcohol, water and sugar. The said infusion is obtained by pouring a quantity of alcohol over a suitable amount of fresh berries, sometimes mixed with a few leaves. The mixture is then left to macerate for a certain period of time, the liquid during the process being neither heated nor allowed to ferment.

(c) that Creme de Cassis cannot come under Tariff No. 377 as that Heading covers beverages produced by the process of fermentation like cider, perry, etc.

(d) that "Liqueurs" of Tariff No. 382 are alcoholic drinks prepared by distillation or maceration in alcohol of plants, herbs, fruits, berries, etc. with alcohol, water and sugar, in which sometimes are added various aromatic and colouring substances; and finally.

(e) the alcoholic strength of liqueurs varies considerably.

The Board, after having weighed the two aforesaid versions of the question, considers that the interpretations and definitions of the two terms of the Tariff involved as described by the Shanghai Customs are correct.

The protest is therefore not sustained.

March 6, 1933.

CASE NO. 87.

Subject: Classification of Woollen Roller Cloth.

Case Brought up by: Kwan-wu-shu.

Decision in Brief: Woollen Roller Cloth, "made up" (such as "endless") or marked all over with appropriate signs or characters, shall be considered as machine parts.

Text:

On the 23rd May, 1932, Messrs. Arnhold & Co. Ltd., addressed a letter to the Shanghai Commissioner of Customs:

1. drawing attention to the high rate of duty assessed on Woollen material known as "Roller Cloth" for textile machinery use, which is classified under Import Tariff No. 97 (c), 30% *ad valorem;*

2. suggesting the possibility of manufacturers cutting such cloth into pieces 28" x 36" in length; and enquiring whether under those conditions the cloth could be considered as machinery parts of Tariff No. 224, 7½% *ad valorem;* or

3. what would be the maximum size considered necessary to meet the case.

The question of duty treatment of similar material to the Woollen Roller Cloth was before the Tariff Board of Inquiry and Appeal (Case No. 32) in the early part of 1931 when it was decided that "Sizing Flannel and Clearer Cloth" in the piece had to be classified under Tariff No. 97 because this material in the condition it is imported could be used for purposes other than the manufacture of textile machine accessories.

It may be pointed out that since the above decision, was rendered the Board has ruled on three occasions that products which are used in Textile Machinery, i.e. "Roller Skins" (Case No. 41), "Metal Fasteners for Machinery Belts" (Case No. 73) and "Foundation Cloth" (Case No. 74)

should be classified under Tariff No. 224 as Machinery Parts. However, in all instances referred to above, the "Exclusive" use of the material has been the governing factor of the decisions.

The Board is of the opinion that while by cutting the Roller Cloth into any specific size, it would not eliminate the possibility of it being used for any other purpose than for textile machinery use, this would not be the case if it were either "made up" ("endless" which is classified at present as machinery parts) or were marked all over in such a way to clearly indicate that it would be used solely for machinery purposes.

Woollen Roller Cloth fulfilling the above mentioned requirements are to be classified as machine parts.

March 21, 1933.

CASE NO. 88.

Port: Shanghai.

Subject: Valuation on a consignment of Musical Instruments and Accessories.

Case Brought up by: Messrs. James Magill & Co. Ltd., Shanghai on behalf of Mr. Hamilcar Cers of Messrs. Gebruder Schindler, Bad Brambach, Saxony, Germany.

Decision in Brief: Case dismissed.

Text:

On the 21st November, 1932, Messrs. James Magill & Co. Ltd. of Shanghai protested on behalf of Mr. Hamilcar Cers, a travelling representative of the firm Gebruder Schindler of Bad Brambach, Saxony, Germany, against the value assessed by the Shanghai Customs on a consignment of muscial instruments and accessories. The Appellant contended that he should be allowed to pay on the value declared by him, *i.e.*, c.i.f. plus 5%, which he supported with manufacturers' invoices and an insurance policy.

The Shanghai Customs, on the other hand, has after exhaustive enquiries into the market, raised the value from G.U. 671.00 to G.U. 1,192.45, substantiating the increased valuation with documentary evidence.

The Board in examining the case finds that the Appellant has failed.

(a) to provide, both to the Shanghai Customs and then to the Board, any correspondence with the manufacturers confirming acceptance of his orders booked locally;

(b) proofs of any payment effected for goods sold, and

(c) how and to whom the shipment in question has been disposed.

In the circumstances the Board has no alternative, but to dismiss the case.

April 6, 1933.

CASE NO. 89.

Port: Shanghai.

Subject: Classification of Special No. 5 Nucocos and Hycoa No. 1

Case Brought up by: Messrs. Duncan Main & Co. Shanghai.

Decision in Brief: To be classified under Import Tariff No. 300.

Text:

On the 11th January, 1933, the Appellant Messrs. Duncan Main & Co. of Shanghai, protested against the classification by the Shanghai Customs of Special No. 5, Nucocos and Hycoa No. 1 under Tariff Heading No. 292, because these products are refined and hydrogenated vegetable oil products which cannot either be classed or termed as Margarine or similar products and claimed classification under Tariff Heading No. 506.

The Appellant supports with documentary evidence his contention that the vegetable oil products in question are not edible in the state in which they are imported and that, also, they have a melting point much higher than that of butter or margarine; and, that while margarine can be eaten as butter, these vegetable oil products are used in the manufacture of chocolates and confectionery as substitutes for cocoa butter.

The Shanghai Customs have classified Nucocos, Hycoa etc. under Tariff Heading No. 292 on the ground that they are "Vegetable Butters" and that they comply with the meaning of the above Tariff Heading which reads "Margarine and similar products made of Vegetable fats" which they interpret to include such vegetable fats, n.o.p.f. as are intended for edible purposes whether ready to be eaten as imported e.g. for "Table" use, or for cooking, or for preparing and manufacturing of foodstuffs.

It is clear from the above that both versions hinge on two different interpretations of the Import Tariff Heading No. 292, which is not surprising since technically edible fats are divided into four groups, viz.:

1. Suet substitutes,
2. Butter substitutes, i.e. Margarine and vegetable butter (or butter-like fat)
3. Lard substitutes and
4. Cocoa Butter substitute: vegetable fats.

On examining these groups the Board is of the opinion that it was the intention of the framers of the Tariff to restrict the Heading No. 292 to Butter substitutes enumerated above under the second group, while all others would logically come under Tariff No. 300. Consequently this latter Heading includes also "Purico" and similar vegetable lards made from either pure coconut oil or other vegetable oils.

The protest is therefore not sustained but the classification is changed from Tariff Heading No. 292 to No. 300, Foodstuffs, n.o.p.f.

April 18, 1933.

CASE NO. 90.

Port: Shanghai.

Subject: Classification of a consignment of Hard Drawn Copper Wire.

Case Brought up by: Messrs. Mitsui Bussan Kaisha, Ltd. Shanghai.

Decision in Brief: To be classified under Tariff Heading No. 144.

Text:

On the 9th February, 1933, Messrs. Mitsui Bussan Kaisha, Ltd., Shanghai, protested against the Shanghai Customs classification of a consignment of "Hard Drawn Bare Electric Copper Wire" of over 3/16" diameter under Import Tariff Heading No. 136, as Copper rods: G. U. 4.10 per picul.

The Appellant based his contention on the fact that the article in question is

1. Known as wire and "coiled" in which respect it differs from rods;
2. That the diameter of his wire is about 0.20 inch which is well within the range of dimensions of the "Standard Wire Gauge";
3. That while rods in coils are defined under Tariff Heading No. 155, such is not the case under the copper sub-section of the Tariff, which conveys the impression that the "definition" is restricted to "Iron Rods" in coils; and
4. That on account of the aforesaid reasons he has calculated his ex-godown price on G. U. 3.90 per picul according to Tariff Heading No. 144 which specially states "Copper Wire."

In classifying the article as rods under Tariff Heading No. 136, the Shanghai Customs has taken, for uniformity's sake the dividing line given in the Tariff Heading No. 155 which reads, *inter alia.*

"including half-oval rods in coil over 1/4 inch wide and rods in coil over 3/16 inch in diameter."

In examining the two versions of the case which hinges on the line of demarcation between wire and rods as defined under Tariff Heading No. 155, the Board, while finding the position of the case as assumed by the Shanghai Customs justified, is nevertheless of the opinion that Copper Wire of a diameter within the range of the Standard Wire Gauge should be passed under Tariff Heading No. 144.

The protest is therefore sustained.

April 18, 1933.

CASE NO. 91.

Port: Shanghai.

Subject: Classification of Hides, Calf, Wet, Salted.

Case Brought up by: The Shanghai Leather Company.

Decision in Brief: To pay duty according to Tariff Heading No. 527 (a): G. U. 3.90 per picul.

Text:

On the 30th January, 1933, the Appellant, Messrs. The Shanghai Leather Company, protested against the Shanghai Customs' classification of "Wet Salted Calf Hides" under Import Tariff No. 527 (a), G. U. 3.90 per picul, contending that this particular Heading states specially "Hides: Buffalo and Cow," which, if read literally, excludes all other hides; and further that this latter interpretation has lead him to calculate the duty-rate for his consignment of Wet Salted Calf hides according to Import Tariff Heading No. 527 (b), 7½% *ad valorem*.

At the hearing of the case, on the 18th March, 1933, the Appellant pointed out that the weight of the green or raw cattle hides in the wet salted condition is approximately double the dry ones, and that in trade when a hide weighs below 15 to 17 pounds wet or 6 to 8 pounds dry, it is usually classed as a calfskin. The Appellant supported his statement with technical literature. In classifying the hides in question under Import Tariff No. 527 (a), the Shanghai Customs have been guided by a ruling that the aforesaid Tariff Heading includes salted hides as well as calf skins owing to the difficulty, if not impossibility, in practice of differentiating between hides from young cows and hides from calves.

The Board, while recognising to the full extent the arguments put forward by the Appellant, is nevertheless of the opinion that the framers of the Tariff have included under Tariff Heading No. 527 (a) all raw pelts of the bovine family (ox, cow and calf) whether full sized (hide), undersized (kips) of small (skin), and that the

Heading under discussion includes the pelts in any state they are imported for the tanner, i.e.:

(1) Green or market (fresh from animal),

(2) Green salted (with salt rubbed on the flesh and/or packed with salt),

(3) Dry salted (salted and allowed to dry before packing) and

(4) Flint, or dry hides (sun-dried, stretched or otherwise).

The protest is therefore not sustained.

April 29, 1933.

CASE NO. 92.

Port: Shanghai.

Subject: Classification of Glucose Extra Pure Anhydrous

Case Brought up by: Mr. P. J. Klink, Shanghai

Decision in Brief: To continue to pay under Tariff No. 366, 50% *ad valorem*

Text:

On the 15th February, 1933, Mr. P. J. Klink of Shanghai protested against the classification by the Shanghai Customs of a consignment of "Glucose Extra Pure Anhydrous" under Tariff No. 366, 50% *ad valorem*. The Appellant stating in support of his contention that the Glucose in question is made by Messrs. May and Baker Ltd. who are manufacturing chemists and that the substance is intended for medical intravenous use and not as food and as such it should come under the Tariff Heading provided for medicinal substances, i.e. No. 444. The Appellant concluded by calling the attention of the Customs authorities to the high cost of the Pure Glucose in comparison with the ordinary kind used as a foodstuff.

That "Glucose," whether pure or otherwise, anhydrous or not, is nothing else but a chemical term to denote Grape Sugar which is specifically mentioned in the Tariff under No. 366, is advanced by the Shanghai Customs as a reason sufficient to justify their classification as disputed by the Appellant.

At the hearing of the case which took place on the 1st April, the Appellant explained to the satisfaction of the Board that the above mentioned Glucose is not meant to be sold on the open market but is intended for the sole use of St. Luke's Hospital to be prepared for intravenous injections, as borne out by a clause of the "Directions for use" attached to the sample submitted, and that this Glucose could take the place of cane sugar in the preparation of food, as indicated by the manufacturers, could not at the same time be admitted in practice owing to the prohibitive cost of preparation.

From the foregoing it is evident that the Appellant does not dispute the correctness of the Shanghai Customs classification, as he realises that Grape Sugar is specially mentioned under Tariff Heading No. 366, but requests special consideration for a commodity indispensable to the medical field and therefore logically classifiable as medicinal substance.

The Board, while appreciating the Appellant's point of view, especially where the difference of duty rate is concerned, in view of the fact that the commodity in question is specifically mentioned under Heading No. 366, have no option but to uphold the Shanghai Customs decision.

The protest is therefore not sustained.

May 4, 1933.

CASE NO. 93.

Port: Tsingtao.

Subject: Classification of Ivory Nuts (Vegetable Ivory)

Case Brought up by: Messrs. Hua Kong Button Factory, Tsingtao.

Decision in Brief: To be classified under Tariff Heading No. 647, 15% *ad valorem*.

Text:

On the 15th March, 1933, Messrs. Hua Kong Button Factory of Tsingtao, protested against the classification of Ivory Nuts (Vegetable Ivory) under Tariff No. 647, 15% *ad valorem* on the grounds that formerly this article paid 10% *ad valorem* duty as "Seeds" (Tariff No. 356) on the basis of which contracts were made, remarked that the present classification appears illogical when compared with the duty-rate of the finished product, i.e. the "buttons" of Tariff No. 606 (a) which pay 10% *ad valorem*, and consequently complained that the present duty-treatment of Ivory Nuts is detrimental to the button manufacturing industry.

Summing up, the Board finds that the two main points raised by Appellant are

(1) The change in the classification of the article in question and

(2) The difference in duty-rate between the raw material for making buttons, Tariff No. 647, and the finished article, Tariff No. 606 (a).

The classification of Ivory Nuts was changed, as was that of several other articles, when the "Guide to the Import Tariff (1931) and Classification of Returns" was revised and issued to the public. Ivory Nuts, if imported fresh, would be liable to duty as "fruits" under Tariff Heading No. 326 (b) 15% *ad valorem* as they, like similar palm fruits, are edible when in their young and tender stage. They are, however, not edible when they are old,

hard and bony and cannot therefore come under that Tariff Heading. On the other hand they cannot be considered as "Seeds" of Tariff No. 356 for the aforesaid reasons and also because they have passed the stage of germination in the condition in which they are imported, thus leaving no other alternative but Tariff No. 647.

Regarding the duty-rate of raw material as compared with that of the finished product, the Board appreciates the argument put forward by the Appellant, but draws attention to the fact that the same reasoning applies to various other articles such as hoofs, artificial horn, etc. which are also extensively used for the same purpose as the Ivory Nuts but—as the present Tariff stands can only be classified under Tariff No. 647.

The protest is therefore not sustained.

May 4, 1933.

CASE NO. 94.

Port: Shanghai.

Subject: Valuation of Human Hair Mats.

Case Brought up by: Messrs. The Shanghai Paper Industry Company.

Decision in Brief: Case dismissed.

Text:

On the 24th February, 1933, Messrs. The Shanghai Paper Industry Company protested against the value assessed by the Shanghai Customs on a consignment of 100 Human Hair Mats exported to Hankow. The Appellant maintained that the value declared by him, $3.50 per piece or Hk. Tls. 50.00 per picul, was slightly higher than the actual market price at which the mats were purchased. At the hearing of the case on the 29th April, 1933, the Appellant laid emphasis on the alleged fact that there are various grades of Hair Mats on the market of which the kind in dispute is not the best, and pointed out that even the best quality does not command at present much more than $3.00 per piece.

The Shanghai Customs have raised the value from Hk. Tls. 50.00 per picul to Hk. Tls. 75.00 per picul only after an exhaustive investigation in the market and on confirmation of the correctness of this value by large purchasers and consumers of similar Hair Mats.

The Board, while recognising that the price of the raw material used in the manufacture of these mats is not stable at the present time, and its value is apt to fluctuate considerably daily, is nevertheless unable to sustain the Appellant's request on account of

(a) insufficient data given by the suppliers of the Hair Mats in question, and

(b) the Appellant's inability to produce tangible proofs of payment made to the suppliers for the consignment under consideration.

The case is therefore dismissed.

May 30, 1933.

CASE NO. 95.

Port: Shanghai.

Subject: Classification of Printed Cotton Jeans with faint Printed back.

Case Brought up by: Messrs. Ekki Yoko, Shanghai.

Decision in Brief: To be classified according to Import Tariff (1931) No. 43, as Printed Cotton Piece Goods, n.o.p.f. 12½% *ad valorem*.

Text:

On the 21st March, 1933, the Appellant, Messrs. Ekki Yoko of Shanghai, protested against the Shanghai Customs for having classified a consignment of a special type of Cotton Printed Reversible Jeans under Tariff Heading No. 37, the Appellant claiming that the cloth was printed on both sides, thus conforming with the wording of Tariff No. 43.

The Shanghai Customs justify their classification of "faced print" only because the printing on the reverse of the cloth is too faint to warrant the tariff heading claimed by the Appellant.

The Board, after having heard the Appellant's point of view on the 12th May, 1933, and having verified his contracts, bill of sales, etc. relating to the case in question and in particular the representative sample, came to the conclusion that it is debatable whether such material could or could not be put to a "double-use" as the term "Duplex or Reversible Prints" of Tariff Heading No. 43 implies, but that it could not be excluded from the "Printed Cotton Piece Goods," n.o.p.f. of Tariff Heading No. 43 because of the long-accepted interpretation of the term "printed" of Tariff No. 37 which means a cloth printed on one side of the fabric only.

The protest is therefore sustained.

May 30, 1933.

CASE NO. 96.

Port: Shanghai.

Subject: Classification of Extract of Tomatoes in tins.

Case Brought up by: Messrs. A. S. Clerici, Bedoni & Co., Shanghai.

Decision in Brief: To be classified according to Import Tariff (1931) No. 295, 30% *ad valorem*.

Text:

On the 5th April, 1933, Messrs. A. S. Clerici, Bedoni & Co., Shanghai protested against the classification applied by the Shanghai Customs to a consignment of Extract of Tomatoes according to Tariff Heading No. 295, 30% *ad valorem*. The Appellant contended that the product in question was nothing but condensed vegetable, and not a flavouring substance and that, as such, it should be classified under Tariff No. 287 (h), 20% *ad valorem*. At the hearing of the case on the 13th May, 1933, the Appellant, besides confirming the aforesaid, stressed particularly the interpretation of Tariff Heading No. 295 which he considered was intended to refer to substances ready for table use, such as "Ketchup" and other similar sauces.

The Shanghai Customs have classified the "Extract of Tomatoes" as "a substance for flavouring food, n.o.p.f." on the ground that it can only be used to give a tomato flavour to food.

In the opinion of the Board, Tariff Heading No. 295 includes all prepared food flavouring substances (with the exception of essences) whether ready for table use or intended to be added to food when cooking. The extract of Tomatoes under consideration fits in with this definition, especially as the result of an analysis proves that the concentrated tomato paste (tomato sauce or tomato extract) contains sodium chloride.

The protest is therefore not sustained.

May 30, 1933.

CASE NO. 97.

Port: Shanghai.

Subject: Classification of Cinchonine Hydrochlorate

Case Brought up by: Messrs. Slowe & Company, Ltd., Shanghai.

Decision in Brief: Subject dismissed.

Text:

On June 5th, 1933, the Appellant, Messrs. Slowe & Company, Ltd. Shanghai protested against the classification applied by the Shanghai Customs to a consignment of Cinchonine Hydrochlorate according to Tariff No. 481 20% *ad valorem* (Medicine n.o.p.f.) instead of Tariff No. 461, 5% *ad valorem* (Quinine) as claimed by Appellant, on the ground that Cinchonine is regarded as a cheaper form of Quinine, accessible to the poorer classes of the population.

In applying Tariff No. 481 to Cinchonine, the Shanghai Customs have kept in view the fact that although Cinchonine is derived from the same group as Quinine, a clear chemical difference exists between the two alkaloids.

The Board has ascertained that Cinchonine is never referred to as a lower grade Quinine, that the chemical formula of Cinchonine ($C_{19}H_{22}N_2O$) differs from that of Quinine ($C_{20}H_{24}N_2O_2$) and that Cinchonine, although a febrifuge, has neither the strength nor the chemical structure of Quinine and hence cannot possibly be classified according to Tariff Heading No. 461.

The case is, therefore, dismissed.

July 24, 1933.

CASE NO. 98.

Port: Shanghai.

Subject: Classification of Bicho-de-Mar, Black and White

Case Brought up by: Messrs. Taishin Yoko, Shanghai.

Decision in Brief: Black Bicho-de-Mar, not spiked: Import Tariff (1931) No. 250 (b)

Text:

On 21st March, 1933, the Appellant, Messrs. Taishin Yoko of Shanghai protested against the classification applied by the Shanghai Customs to a consignment of Bicho-de-Mar which had been passed under Import Tariff (1931) Heading No. 250 (b) as Black Bicho-de-Mar, and contended that the grade in question should come under the sub-heading (c), as White Bicho-de-Mar.

The Shanghai Customs have based their classification on the Shanghai market practice which has the support of authoritative concerns in the trade.

On 22nd July the date appointed for the hearing of the case, the Appellant failed to put in an appearance.

The Board has verified the aforesaid facts and has confirmed them as being correct. On the circumstances the Board cannot but uphold the Shanghai Customs classification.

The protest is therefore not sustained.

July 25, 1933.

CASE NO. 99.

Port: Shanghai.

Subject: Classification of Nelson's Patent Isinglass.

Case Brought up by: Messrs. Heath (1927) Limited, Shanghai.

Decision in Brief: To pay as Foodstuff, n.o.p.f. of Import Tariff Heading No. 334, 30% *ad valorem*.

Text:

On 31st May, 1933, the Appellant, Messrs. Heath (1927), Ltd., Shanghai, protested against the classification applied by the Shanghai Customs to a consignment of Nelson's Patent Isinglass according to Import Tariff No. 334 paying 30% ad valorem duty as Foodstuffs, n.o.p.f. The Appellant contended that the article is enumerated in the Tariff under Heading No. 366 as Vegetable Isinglass paying a specific duty rate of G.U. 39.00 per picul. The Appellant, moreover, considered the latter Heading the more appropriate in view of the fact that, although primarily a foodstuff, Nelson's Patent Isinglass is nevertheless intended for industrial purposes, and as such should be entitled to favourable duty treatment.

In classifying this Isinglass under Tariff Heading No. 334, the Shanghai Customs have certified that the product is prepared for edible purposes from selected materials of animal tissue, by a careful process and is labelled "for food" as distinct from the Vegetable Isinglass of Tariff No. 366 which is an article prepared from a seaweed known as "Agar agar."

At the hearing of the case on the 21st July, 1933, the Appellant, while maintaining that on the local market the article was utilized mainly for industrial purposes, nevertheless could not dispute the fact that Nelson's Patent Isinglass was a foodstuff and sold on the market as such.

The Board, having verified the report of analysis (No. 14976) which states that "the sample is made of Gelatine, a kind of Isinglass substitute" and as Tariff No. 366 is confined to "Vegetable Isinglass" and Nelson's Patent Isin-

glass proves to be prepared from animal substances, is of the opinion that it cannot be classified as a Vegetable Isinglass, as it is distinctly not of vegetable origin.

The protest is therefore not sustained.

July 29, 1933.

T. CHOW, *Chairman*

K. LEE, *Member*

J. H. CUBBON, *Member*

PAUL BARENTZEN, *Member*

U. M. S. TORRESANI, *Member*

T. Y. WU, *Secretary*

Tariff Board of Enquiry and Appeal

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