

55

中華民國海關出口稅則

211032

Customs Export Tariff  
of the Republic of China  
(1934)



中華民國三十四年九月編印  
Revised and Printed in September 1945.



上海總稅務司署統計科印行

SHANGHAI:

Printed and Published at the Statistical Department of the  
Inspectorate General of Customs.

1946.

KBC  
G  
752.96  
8

MG.  
F752.78  
78

中華民國海關出口稅則



Customs Export Tariff  
of the Republic of China  
(1934)



中華民國三十四年九月編印  
Revised and Printed in September 1945.

上海總稅務司署統計科印行

SHANGHAI:

Printed and Published at the Statistical Department of the  
Inspectorate General of Customs.

—  
1946.



3 1798 2788 0

# 目錄

## CONTENTS.

	頁數	
	PAGE.	
第一類 動物,動物產品,及魚介產品類		I.—ANIMALS, ANIMAL AND FISHERY PRODUCTS:—
動物及動物產品(生皮,熟皮,皮貨,及魚介,海產品不在內)	1	Animals and Animal Products (not including Hides, Leather, and Skins (Furs) and Fishery and Sea Products).
生皮,熟皮,皮貨 .....	1	Hides, Leather, and Skins (Furs).
魚介,海產品 .....	2	Fishery and Sea Products.
第二類 植物產品類(竹,燃料,藤,木材,木,紙,及紡織原料不在內)		II.—AGRICULTURAL PRODUCTS (not including Bamboo, Fuel, Rattan, Timber, Wood, Paper, and Textile Materials):—
豆 .....	3	Beans and Peas.
雜糧及其製品 .....	3	Cereals and Cereal Products.
植物性染料 .....	3	Dyestuffs, Vegetable.
鮮菜,乾菜,製菓 .....	3	Fruits, Fresh, Dried, and Preserved.
藥材及香料(化學產品不在內) ..	4	Medicinal Substances and Spices (not including Chemicals).
油,蠟 .....	4	Oils, Tallow, and Wax.
子仁 .....	5	Seeds.
酒 .....	5	Spirituos Beverages.
糖 .....	5	Sugar.
茶 .....	5	Tea.
菸草 .....	5	Tobacco.
菜蔬 .....	5	Vegetables.
其他植物產品 .....	6	Other Vegetable Products.
第三類 竹,燃料,藤,木材,木,及紙類		III.—BAMBOO, FUEL, RATTAN, TIMBER, WOOD, AND PAPER:—
竹 .....	7	Bamboo.
燃料 .....	7	Fuel.
藤 .....	7	Rattan.
木材,木,及木製品 .....	7	Timber, Wood, and Manufactures thereof.
紙 .....	8	Paper.
第四類 紡織纖維及其製品類		IV.—TEXTILE FIBRES, AND MANUFACTURES THEREOF:—
紡織纖維 .....	9	Textile Fibres.
紗,線,編織品,針織品 .....	9	Yarn, Thread, and Plaited and Knitted Goods.
疋頭 .....	10	Piece Goods.
其他紡織品 .....	10	Other Textile Products.

	頁數 PAGE.	
第五類 金屬,礦石,及其製品類		V.—METALS, MINERALS, AND PRODUCTS THEREOF:—
礦砂,金屬,及金屬製品.....	11	Ores, Metals, and Metallic Products.
玻璃及玻璃器.....	12	Glass and Glassware.
石,泥土,砂,及其製品(磁器,搪磁 器在內)	12	Stone, Earth, Sand, and Manufactures thereof (including Chinaware and Enamelledware).
第六類 雜貨類		VI.—MISCELLANEOUS:—
化學品,化學產品.....	13	Chemicals and Chemical Compounds.
印刷品.....	13	Printed Matter.
雜貨.....	13	Sundry.
出口(及轉口)稅則暫行章程.....	15	EXPORT (AND INTERPORT) TARIFF PRO- VISIONAL RULES.
貨名檢查錄		INDEX:—
華文.....	17	Chinese.
英文.....	25	English.

---

民國二十三年中華民國海關出口稅則

Customs Export Tariff of the  
Republic of China (1934).

---

---

附註

NOTE.

本稅則所用「n.o.p.f.」字樣係「not otherwise provided for」之簡寫  
The term “n.o.p.f.” in this Tariff stands for “not otherwise  
provided for.”

---

本稅則內所列各種貨品其中有經限制或禁止輸出者應按各該項規定章程辦理

**The fact that an article appears in this  
Tariff should not be taken as implying that it  
may be exported freely and without restriction.**

第一類 動物, 動物產品, 及魚介產品類

I.—ANIMALS, ANIMAL AND FISHERY PRODUCTS.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.		
	<b>動物及動物產品 (生皮, 熟皮, 皮貨, 及魚介, 海產品 不在內)</b>			
1	動物之生活者.....	Animals, Living.....	從價 Value	7½%
2	猪鬃.....	Bristles.....	" "	7½%
3	蛋 (甲) 乾蛋白, 乾蛋黃, 黃白不分之乾蛋 (乙) 冰濕蛋白, 冰濕 蛋黃, 黃白不分之冰 濕蛋(蛋製蛋品在內) (丙) 鮮蛋(鮮凍蛋在 內) (丁) 皮蛋, 鹹蛋...	Eggs and Egg Products:— (a) Egg Albumen, Yolk, and Whole Egg (Mélange), Dried. (b) Egg Albumen, Yolk, and Whole Egg (Mélange), Moist and Fro- zen (including Glycerised Egg Products). (c) Eggs, Fresh, in Shell (including Chilled Eggs in Shell). (d) Eggs, Preserved and Salted.....	從價 Value	5%
4	禽毛.....	Feathers.....	" "	7½%
5	馬鬃.....	Hair, Horse.....	" "	7½%
6	頭髮.....	Hair, Human.....	" "	7½%
7	蜂蜜(未淨野蜂蜜在 內)	Honey (including Wild Uncleaned Honey).....		免稅 Free.
8	腸.....	Intestines.....	從價 Value	5%
9	鮮凍肉(家禽, 野味在 內)	Meats, Fresh or Frozen (including Game and Poultry).	" "	7½%
10	製過肉 (甲) 散裝整隻火腿 (乙) 其他*	Meats, Preserved and Prepared:— (a) Hams, Whole, in bulk..... (b) Others*.....	從價 Value	5%
11	骨(虎骨在內).....	Bones (including Tigers' Bones).....	" "	7½%
12	牛皮膠.....	Glue, Cow.....		免稅 Free.
13	牛角.....	Horns, Buffalo and Cow.....	從價 Value	5%
14	鹿角.....	Horns, Deer, completely hardened.....	" "	5%
15	老鹿茸.....	Horns, Deer, Old.....	" "	7½%
16	嫩鹿茸.....	Horns, Deer, Young.....	" "	7½%
17	麝香.....	Musk.....	" "	7½%
18	介殼, 蠔殼.....	Sea Shells and Oyster Shells.....	" "	5%
19	水牛筋, 牛筋, 鹿筋..	Sinews, Buffalo, Cow, and Deer.....	" "	5%
20	牲油.....	Tallow, Animal.....	" "	5%
21	動物產蠟 (甲) 白蠟(蟲蠟).. (乙) 黃蠟(蜂蠟).. 未列名動物產品..	Wax:— (a) White (Insect Wax)..... (b) Yellow (Beeswax)..... Animal Products, n.o.p.f.....	從價 Value	5%
22			" "	5%
	<b>生皮, 熟皮, 皮貨</b>	<b>Hides, Leather, and Skins (Furs).</b>		
23	乾, 濕, 醃, 未醃, 生牛皮 (小牛皮在內)	Hides, Buffalo and Cow (including Calf), Dry or Wet, Salted or Unsalted.	從價 Value	5%
24	粗硝熟牛皮(鉻鹽硝 成之鞋底皮在內)	Leather, Buffalo and Cow, simply Tanned (including Chrome Sole Leather).	" "	5%

\*罐頭肉: 免稅 Canned Meats: Free (I.G. desp. 174942).

## 第一類 動物, 動物產品, 及魚介產品類組

## I.—Animals, Animal and Fishery Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	<b>生皮, 熟皮, 皮貨類</b> Hides, Leather, and Skins (Furs)— <i>continued.</i>	
25	已鞣或未鞣皮貨未製成者 Skins, Dressed or Undressed, not made up:—	
	(甲) 狗皮..... (a) Dog.....	從價 Value 7½%
	(乙) 山羊皮(猾皮在內) (b) Goat (including Kid Skins).....	" " 7½%
	(丙) 旱獺皮..... (c) Marmot.....	" " 7½%
	(丁) 獾皮..... (d) Raccoon.....	" " 7½%
	(戊) 綿羊皮(羔皮在內) (e) Sheep (including Lamb Skins).....	" " 7½%
	(己) 灰鼠皮..... (f) Squirrel.....	" " 7½%
	(庚) 黃鼬皮..... (g) Weasel.....	" " 7½%
	(辛) 其他..... (h) Others.....	" " 7½%
26	已製成皮貨..... Skins, made up or Mounted.....	" " 7½%
27	未列名生皮, 熟皮及熟皮製品 Hides, Leather, and Manufactures of Leather, n.o.p.f.:—	
	(甲) 熟皮製品..... (a) Manufactures of Leather.....	從價 Value 5%
	(乙) 其他..... (b) Others.....	" " 7½%
	<b>魚介, 海產品</b> Fishery and Sea Products.	
28	海參 Bicho de Mar:—	
	(甲) 黑海參..... (a) Black.....	免稅 Free.
	(乙) 白海參..... (b) White.....	免稅 Free.
29	魷魚, 墨魚..... Fish, Cuttle.....	免稅 Free.
30	乾魚..... Fish, Dried.....	免稅 Free.
31	魚膠..... Fish Glue.....	免稅 Free.
32	魚肚..... Fish Maws.....	免稅 Free.
33	鹹魚..... Fish, Salted.....	免稅 Free.
34	魚皮(鯊魚皮在內)..... Fish Skin (including Sharks' Skin).....	免稅 Free.
35	淡菜..... Mussels, Dried.....	免稅 Free.
36	蝦乾, 蝦米(碎蝦米不在內) Prawns and Shrimps, Dried (not including Crushed Shrimps).	免稅 Free.
37	魚翅 Sharks' Fins:—	
	(甲) 黑魚翅..... (a) Black.....	免稅 Free.
	(乙) 肉翅(即淨魚翅) (b) Clarified.....	免稅 Free.
	(丙) 白魚翅..... (c) White.....	免稅 Free.
38	碎蝦米..... Shrimps, Crushed.....	免稅 Free.
39	未列名魚介, 海產品 Fishery and Sea Products, n.o.p.f.:—	
	(甲) 鮮魚(冰凍魚在內) (a) Fish, Fresh (including Frozen Fish).....	免稅 Free.
	(乙) 其他..... (b) Others.....	免稅 Free.

## 第二類 植物產品類

(竹, 燃料, 籐, 木材, 木, 紙, 及紡織原料不在內)

## II.—AGRICULTURAL PRODUCTS (not including Bamboo, Fuel, Rattan, Timber, Wood, Paper, and Textile Materials).

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.	
<b>荳</b>			
40	大豆(黑荳, 青荳, 白荳, 黃荳, 在內, 白藥荳不在內)	從價 Value 5%	
41	蠶荳.....	" " 5%	
42	綠荳.....	" " 5%	
43	赤荳.....	" " 5%	
44	豌豆及未列名荳...	" " 5%	
<b>雜糧及其製品</b>			
45	糠, 麸.....	從價 Value 7½%	
46	蕎麥.....	免稅 Free.	
47	雜糧粉 (甲) 麥粉(麥屑在內) (乙) 未列名雜糧粉 (馬鈴薯粉在內)	Flour:— (a) Flour, Wheat (including Semolina) (b) Flour, n.o.p.f. (including Flour, Potato).	免稅 Free. 免稅 Free.
48	高粱.....	Kaoliang (Sorghum).....	免稅 Free.
49	玉蜀黍.....	Maize.....	免稅 Free.
50	小米.....	Millet.....	免稅 Free.
51	米, 穀.....	Rice and Paddy.....	免稅 Free.
52	干餅(碎餅及粉在內) (甲) 荳餅..... (乙) 棉子餅..... (丙) 花生餅..... (丁) 菜子餅.....	Seed-cake (including Crushed and Powdered):— (a) Bean-cake..... (b) Cotton Seed-cake..... (c) Groundnut Cake..... (d) Rape Seed-cake.....	從價 Value 5% " " 5% " " 5% " " 5%
53	小麥.....	Wheat.....	免稅 Free.
54	未列名雜糧.....	Cereals, n.o.p.f.....	免稅 Free.
<b>植物性染料</b>			
55	靛 (甲) 乾靛..... (乙) 水靛.....	Indigo:— (a) Dry..... (b) Liquid.....	免稅 Free. 免稅 Free.
56	五倍子.....	Nutgalls.....	從價 Value 5%
57	薑黃.....	Turmeric.....	免稅 Free.
58	未列名植物性染料	Dyestuffs, Vegetable, n.o.p.f.....	免稅 Free.
<b>鮮菓, 乾菓, 製菓</b>			
59	栗子.....	Chestnuts, Fresh.....	從價 Value 5%
60	黑棗.....	Dates, Black, Dried.....	" " 5%
61	紅棗.....	Dates, Red, Dried.....	" " 5%
62	荔枝乾.....	Lichees, Dried.....	免稅 Free.
63	桂圓乾.....	Lunggans, Dried.....	免稅 Free.
64	桂圓肉.....	Lunggan Pulp.....	免稅 Free.
65	橄欖 (甲) 鮮..... (乙) 鹹及製過.....	Olives:— (a) Fresh..... (b) Salted or Preserved.....	免稅 Free. 免稅 Free.



## 第二類 植物產品類

## II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	鮮菓, 乾菓, 製菓類	Fruits, Fresh, Dried, and Preserved— <i>continued.</i>
66	橘子.....	Oranges, Fresh.....
67	核桃仁, 核桃.....	Walnuts (Kernels and in Shell).....
68	未列名菓品	Fruits, n.o.p.f.—
	(甲) 蜜製及罐頭菓品	(a) Preserved in Syrup and/or Canned
	(乙) 蘋果.....	(b) Apples.....
	(丙) 梨.....	(c) Pears.....
	(丁) 柿.....	(d) Persimmons.....
	(戊) 柿餅.....	(e) Persimmons, Dried.....
	(己) 其他.....	(f) Others.....
	藥材及香料(化學 產品不在內)	Medicinal Substances and Spices (not including Chemicals).
69	碎八角.....	Aniseed, Broken.....
70	八角茴香.....	Aniseed Star.....
71	檳榔.....	Betelnuts.....
72	檳榔衣.....	Betelnut Husks.....
73	樟腦.....	Camphor.....
74	砂仁.....	Cardamoms, Inferior.....
75	白豆蔻.....	Cardamoms, Superior.....
76	桂子.....	Cassia Buds.....
77	桂皮.....	Cassia Lignea.....
78	桂枝.....	Cassia Twigs.....
79	肉桂(整, 片, 塊).....	China-root (Whole, Sliced, or in Cubes)
80	肉桂.....	Cinnamon.....
81	良薑.....	Galangal.....
82	人參.....	Ginseng.....
83	甘草(碎甘草在內).....	Liquorice (including Scraped Liquorice Root).....
84	肉豆蔻.....	Nutmegs.....
85	陳皮, 柚皮.....	Peel, Orange and Pumelo.....
86	大黃.....	Rhubarb.....
87	藥劑及丸散膏丹.....	Medicinal Preparations.....
88	未列名藥材及香料	Medicinal Substances and Spices, n.o.p.f.
	油, 蠟	Oils, Tallow, and Wax.
89	八角油.....	Oil, Aniseed.....
90	豆油.....	Oil, Bean.....
91	桂皮油.....	Oil, Cassia.....
92	蓖麻油.....	Oil, Castor.....
93	棉子油.....	Oil, Cotton-seed.....
94	花生油(生油).....	Oil, Groundnut.....
95	麻子油.....	Oil, Hemp-seed.....
96	胡麻子油.....	Oil, Linseed.....
97	蘇子油.....	Oil, Perilla-seed.....
98	菜油.....	Oil, Rape-seed.....
99	芝麻油.....	Oil, Sesamum-seed.....
100	茶油.....	Oil, Tea.....
101	桐油.....	Oil, Wood.....
102	未列名植物油.....	Oils, Vegetable, n.o.p.f.....
103	柶油.....	Tallow, Vegetable.....
104	樹蠟(漆油).....	Wax, Vegetable.....

免稅 Free.

免稅 Free.

從價 Value

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

從價 Value

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

7½%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

從價 Value

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

" "

5%

## 第二類 植物產品類級

## II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	<b>子仁</b>	<b>Seeds.</b>
105	花生 (甲)帶殼花生... (乙)花生仁(去皮花生仁在內)	Groundnuts:— (a) In Shell..... (b) Shelled (including Blanched Peanuts).
		從價 Value 5%
		" " 5%
106	杏仁.....	Seed, Apricot.....
107	草薺子.....	Seed, Castor.....
108	棉子.....	Seed, Cotton.....
109	蘆子.....	Seed, Hemp.....
110	蓮子.....	Seed, Lily-flower (Lotus-nuts).....
111	胡蘆子.....	Seed, Linseed.....
112	瓜子.....	Seed, Melon.....
113	蘇子.....	Seed, Perilla.....
114	菜子.....	Seed, Rape.....
115	芝麻(去皮芝麻在內)	Seed, Sesamum (including Sesamum-seed Pulp).
116	未列名子仁.....	Seeds, n.o.p.f.....
		" " 7½%
	<b>酒</b>	<b>Spirituos Beverages.</b>
117	酒及藥酒.....	Samshu and Medicated Samshu.....
118	未列名含有酒精之飲料	Spirituos Beverages, n.o.p.f.....
		從價 Value 免稅 Free. 7½%
	<b>糖</b>	<b>Sugar.</b>
119	赤糖,青糖.....	Sugar, Brown and Green.....
120	白糖,車白糖.....	Sugar, White and Refined.....
121	冰糖.....	Sugar Candy.....
		免稅 Free. 免稅 Free. 免稅 Free.
	<b>茶</b>	<b>Tea.</b>
122	紅茶.....	Tea, Black.....
123	磚茶.....	Tea, Brick (including Tea, Tablet).....
124	綠茶.....	Tea, Green.....
125	茶末.....	Tea Dust.....
126	毛茶(未經烘烤者)	Tea, Leaf, Unfired.....
127	花燻茶.....	Tea, Scented.....
128	茶片.....	Tea Sirings.....
129	茶梗.....	Tea Stalk.....
130	未列名茶.....	Tea, n.o.p.f.....
		免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.
	<b>菸草</b>	<b>Tobacco.</b>
131	雪茄菸,紙菸.....	Cigars and Cigarettes.....
132	菸葉.....	Tobacco, Leaf.....
133	菸絲.....	Tobacco, Prepared.....
134	未列名菸.....	Tobacco, n.o.p.f.....
		從價 Value 7½% " " 5% " " 5% " " 7½%
	<b>菜蔬</b>	<b>Vegetables.</b>
135	木耳 (甲)黑木耳..... (乙)其他.....	Fungus:— (a) Black..... (b) Others.....
136	蒜頭.....	Garlic.....
		從價 Value 5% " " 7½% " " 5%

## 第二類 植物產品類

II.—Agricultural Products—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	<b>菜蔬類</b>	
	<b>Vegetables—<i>continued.</i></b>	
137	金針菜..... Lily-flowers, Dried.....	從價 Value 5%
138	香菌..... Mushrooms, Dried.....	" " 5%
139	大頭菜, 鹹蘿蔔乾.. Turnips, Dried and Salted.....	" " 5%
140	未列名乾, 鮮, 醃, 菜蔬 Vegetables, Dried, Fresh, or Salted, n.o.p.f.	" " 5%
	<b>其他植物產品</b>	
	<b>Other Vegetable Products.</b>	
141	乳腐..... Beancurd.....	免稅 Free.
142	飼料(青草, 乾草)*.. Fodder (Grass and Hay)* ..	從價 Value 5%
143	醬油..... Soy.....	免稅 Free.
144	粉絲, 通心粉..... Vermicelli and Macaroni.....	免稅 Free.
145	未列名植物產品 Vegetable Products, n.o.p.f.:—	
	(甲) 橡皮, 樹膠, 及其 製品..... (a) India-rubber and Gutta-percha, and Manufactures thereof.....	免稅 Free.
	(乙) 其他..... (b) Others.....	免稅 Free.

\* 包括以玉蜀黍散粒, 高粱散粒, 苳餅散粒, 花生餅散粒及糠麸等製成之混合植物飼料

\* To include Mixed Vegetable Feed composed of Maize Meal, Kaoliang Meal, Beancake Meal, Groundnut-cake Meal, and Bran. (Cir. 5055.)





## 第四類 紡織纖維及其製品類

## IV.—TEXTILE FIBRES, AND MANUFACTURES THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	<b>紡織纖維</b>	<b>Textile Fibres.</b>
170	家蠶繭(同宮繭在內)*	Cocoons, Domestic (including Doupions)*
171	爛蠶繭†	Cocoons, Refused†
172	野蠶繭	Cocoons, Wild
173	棕	Coir:—
	(甲) 棕絲	(a) Fibre
	(乙) 生棕	(b) Crude
174	棉花	Cotton, Raw
175	廢棉花(飛花在內)	Cotton Waste (including Fly Cotton)
176	山羊毛‡	Hair, Goats'‡
177	火蘆	Hemp
178	蔴	Jute
179	苧麻	Ramie
180	同宮絲	Silk, Raw, Reeled from Doupions
181	白絲(絲綉, 廢絲在內)	Silk, Raw, White (including Re-reeled and Steam Filature)
182	灰絲(廢絲在內)...	Silk, Raw, Wild (including Filature)....
183	黃絲(絲綉, 廢絲在內)	Silk, Raw, Yellow (including Re-reeled and Steam Filature)
184	廢絲(繭衣, 亂絲綉, 在內)§	Silk, Waste (including Cocoon Strippings and Silk Yarn Waste)§
185	棉胎	Wadding, Cotton
186	絲綉	Wadding, Silk
187	駱駝毛	Wool, Camels'
188	山羊羶毛	Wool, Goats'
189	綿羊毛	Wool, Sheep's
190	未列名紡織纖維	Textile Fibres, n.o.p.f.
	<b>紗, 線, 編織品, 針織品</b>	<b>Yarn, Thread, and Plaited and Knitted Goods.</b>
191	繩, 索, 網	Cordage, Twine, and Net
192	棉線襪	Cotton Socks and Stockings
193	捲軸縫紉用棉線(長不過四十六公尺)	Cotton Thread, Sewing, on Spools or Cops (of 46 m. or less)
194	未列名棉線	Cotton Thread, n.o.p.f.
195	棉紗	Cotton Yarn

\* 原可繅絲之同宮繭於包裝時屢屢為該項屢屢繭無論能否繅絲均包括在內原可繅絲之同宮繭經人工剪破則去蠶蛹者應按稅則第一七〇號稅率加倍徵稅

† Including Doupions originally fit for reeling purposes but subsequently injured through being press-packed, whether or not the injury sustained has rendered them unfit for reeling purposes. (Cir. 4603.) Doupions originally fit for reeling from which the chrysalises have been removed are to pay duty at double the rate specified under Tariff heading No. 170. (Cir. 5512.)

‡ 包括未屢屢以前不能繅絲之同宮繭在內

‡ Including Doupions unfit for reeling purposes before being pressed. (Cir. 4603.)

‡ 廢山羊毛含有山羊羶毛不過百分之十者或含有山羊羶毛成分過百分之十在內

‡ Including Pickings containing not more than 10 per cent of Goats' Wool, or containing more than 10 per cent of Goats' Wool. (Cir. 4722.)

§ 繭皮繅成之土絲皮在內 Including Silk "Skin" spun from Waste Cocoon Skin. (Cir. 4458.)

|| 廢山羊毛含有山羊羶毛成分過百分之十在內

|| Including Pickings consisting of more than 10 per cent of Goats' Wool. (Cir. 4722.)

## 第四類 紡織纖維及其製品類

## IV.—Textile Fibres, and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.	
	<b>紗,線,編織品,針織品類</b>		
	<b>Yarn, Thread, and Plaited and Knitted Goods—continued.</b>		
196	抽紗品,挑花品,織花品 (絲製及其他材料製)	Drawn-thread Work, Cross-stitch Work, and Embroideries, Silk or other.	免稅 Free.
197	花邊,衣飾	Lace and Trimmings.	免稅 Free.
198	苧麻紗,線	Ramie Yarn and Thread.	免稅 Free.
199	絲紗,絲線	Silk Yarn and Thread.	免稅 Free.
200	毛紗,絨線	Woollen Yarn and Thread.	從價 Value 5%
	<b>疋頭</b>	<b>Piece Goods.</b>	
201	棉布	Cotton Piece Goods.	免稅 Free.
202	粗夏布(每公分經線 不過十六線)	Grasscloth, Coarse (having not over 16 warp threads to a centimetre).	免稅 Free.
203	細夏布(每公分經線 過十六線)	Grasscloth, Fine (having over 16 warp threads to a centimetre).	免稅 Free.
204	綢緞(純蠶絲,純人造 絲綢緞,蠶絲人造絲 交織綢緞,蠶絲並人 造絲與其他纖維交織 品均在內)	Silk Piece Goods (including Natural Silk and/or Artificial Silk Piece Goods, and Mixtures of Natural and/or Artificial Silk and other fibres).	免稅 Free.
205	疋綢	Silk Pongees.	免稅 Free.
206	未列名疋頭	Piece Goods, n.o.p.f.	從價 Value 7½%
	<b>其他紡織品</b>	<b>Other Textile Products.</b>	
207	棉毯,線毯	Blankets and Counterpanes, Cotton.	從價 Value 5%
208	毛毯,棉毛毯	Blankets, Woollen, and Wool and Cotton Union.	從價 Value 5%
209	籐蓆袋 (甲)新 (乙)舊	Gunny Bags:— (a) New (b) Old	從價 Value 5% " " 5%
210	毛巾	Towels.	" " 5%
211	毛地毯(毛棉毯及地 毯在內)	Woollen Carpets (including Wool and Cotton Carpets and Floor Rugs).	免稅 Free.
212	衣服及衣着零件(靴 鞋在內) (甲)純蠶絲製 (乙)雜蠶絲製 (丙)棉製 (丁)其他	Clothing and Articles of Personal Wear (including Boots and Shoes):— (a) Natural Silk (b) Natural Silk Mixtures (c) Cotton (d) Others.	免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.
213	未列名紡織品*	Textile Products, n.o.p.f.*†	從價 Value 7½%

\*純蠶絲或雜蠶絲製之未列名紡織品:免稅

\*Textile Products, n.o.p.f., made either of Natural Silk or of Natural Silk Mixtures: Free. (Cir. 4471.)

†夏布製成之蚊帳:免稅 Mosquito Nets made of Grasscloth: Free. (Cir. 5081.)

## 第五類 金屬, 礦石, 及其製品類

## V.—METALS, MINERALS, AND PRODUCTS THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	礦砂, 金屬, 及金 屬製品 Ores, Metals, and Metallic Products.	
214	礦砂.....	從價 Value 7½%
215	錫 Antimony:—	
	(甲) 生錫.....	從價 Value 5%
	(乙) 純錫.....	" " 5%
216	黃銅及其製品 Brass, and Manufactures thereof:—	
	(甲) 鈕扣.....	免稅 Free.
	(乙) 箔.....	從價 Value 5%
	(丙) 釘.....	" " 5%
	(丁) 絲.....	" " 5%
	(戊) 黃銅器.....	免稅 Free.
	(己) 其他.....	從價 Value 7½%
217	他國錢幣 Coins, Foreign:—	
	(甲) 金幣.....	免稅 Free.
	(乙) 銀幣.....	從價 Value 10%
	(丙) 中國銀元*.....	" " 7½%
	(丁) 中國銀角*.....	" " 10%
218	紫銅及其製品 Copper, and Manufactures thereof:—	
	(甲) 錠, 塊.....	從價 Value 7½%
	(乙) 片, 條, 釘.....	" " 7½%
	(丙) 其他.....	" " 7½%
219	金銀及其製品 Gold and Silver, and Manufactures thereof:—	
	(甲) (一) 金條, 金塊 (金砂在內) (二) 銀條, 銀塊 (三) 中央造幣 廠廠條	(a) (1) Gold Bullion (including Gold Dust). (2) Silver Bullion..... (3) Silver, Central Mint Bars.....
	(乙) (一) 金器..... (二) 銀器.....	(b) (1) Goldware..... (2) Silverware.....
		免稅 Free. 從價 Value 10% " " 7½% " " 7½% " " 7½% " " 10%
220	鋼鐵及其製品 Iron and Steel, and Manufactures thereof:—	
	(甲) 條, 箍, 片等.....	免稅 Free.
	(乙) 釘.....	免稅 Free.
	(丙) 生鐵鐵磚, 廢 廢鋼鐵	從價 Value 7½%
	(丁) 絲.....	免稅 Free.
	(戊) 其他.....	免稅 Free.
221	鉛及其製品 Lead, and Manufactures thereof:—	
	(甲) 塊, 條.....	從價 Value 5%
	(乙) 片.....	" " 5%
	(丙) 其他.....	" " 7½%
222	水銀.....	Quicksilver..... " " 5%

\* 為編製統計便利起見歸入本號列內 Classified under this heading for Statistical purposes.



## 第五類 金屬, 礦石, 及其製品類續

## V.—Metals, Minerals, and Products thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.	
	礦砂, 金屬, 及金屬製品類	Ores, Metals, and Metallic Products—continued.	
	錫及其製品	Tin, and Manufactures thereof:—	
223	(甲) 箔..... (乙) 錠, 塊..... (丙) 錫器..... (丁) 其他.....	(a) Foil..... (b) Ingots and Slabs..... (c) Tinware..... (d) Others.....	從價 Value 5% " " 5% 免稅 Free. 7½%
	錳及其製品	Zinc, and Manufactures thereof:—	
224	(甲) 白鉛..... (乙) 其他.....	(a) Spelter..... (b) Others.....	從價 Value 5% " " 7½%
	未列名金屬及金屬製品	Metals, and Manufactures thereof, n.o.p.f.:—	
225	(甲) 製品..... (乙) 其他.....	(a) Manufactures..... (b) Others.....	免稅 Free. 7½%
	玻璃及玻璃器	Glass and Glassware.	
226	料手鐲.....	Glass Bangles or Armlets.....	免稅 Free.
227	染色或無色料珠..	Glass Beads, Coloured or Plain.....	免稅 Free.
228	玻璃片.....	Glass, Window, Common.....	免稅 Free.
229	未列名玻璃器及料器	Glass or Vitrifiedware, n.o.p.f.	免稅 Free.
	石, 泥土, 砂, 及其製品(磁器, 搪磁器在內)	Stone, Earth, Sand, and Manufactures thereof (including Chinaware and Enamelledware).	
230	磚, 瓦.....	Bricks and Tiles.....	從價 Value 5%
231	水泥.....	Cement (Hydraulic, as Portland).....	" " 5%
232	大理石.....	Marble.....	免稅 Free.
233	磁器, 瓦器, 陶器...	Chinaware, Pottery, and Earthenware.....	免稅 Free.
234	搪磁器及景泰藍器	Enamelled Ironware and Cloisonnéware.....	免稅 Free.
235	未列名泥土, 砂, 石, 及其製品	Earth, Sand, and Stone, and Manufactures thereof, n.o.p.f.	免稅 Free.

第六類 雜貨類  
VI.—MISCELLANEOUS.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.	
	<b>化學品, 化學產品</b> <b>Chemicals and Chemical Compounds.</b>		
236	青礬..... Alum, Green, or Copperas.....	從價 Value 5%	
237	明礬..... Alum, White.....	" " 5%	
238	信石..... Arsenic.....	" " 5%	
239	中國墨..... Ink, Chinese.....	免稅 Free.	
240	紅丹, 鉛粉, 黃丹... Lead, Red, White, and Yellow (Minium, Ceruse, and Massicot).	從價 Value 5%	
241	礬(炭酸鉀)..... Potash.....	" " 5%	
242	雄黃..... Realgar.....	" " 5%	
243	松香..... Resin.....	" " 5%	
244	家用及洗衣肥皂... Soap, Household and Laundry.....	" " 5%	
245	香皂..... Soap, Toilet.....	免稅 Free.	
246	礬(炭酸鈉)..... Soda, Crystals.....	從價 Value 5%	
247	火酒..... Spirits of Wine and Rectified Spirits or Alcohol.	" " 5%	
248	生漆..... Varnish, or Crude Lacquer.....	" " 5%	
249	未列名化學品, 化學產品 Chemicals and Chemical Compounds, n.o.p.f.	" " 5%	
	<b>印刷品</b> <b>Printed Matter.</b>		
250	書籍(廣告品, 畫譜, 卷軸, 日曆, 日記本, 裝或未裝銅邊之月份牌及各項印刷模版在內, 惟製造鉛字及照像之模版, 古書, 畫, 卷軸不在內)	Books and Pamphlets (including Advertising Matter, Picture Books, Scrolls, Date-blocks, Diaries, Calendars with or without metal binding, and Printers' Matrices as distinct from 'Typefounders' and Photo Matrices; but not including Old Books, Pictures, and Scrolls collected as Curios).	免稅 Free.
251	圖畫, 圖表(海圖, 地圖在內)	Illustrations and Diagrams (including Charts and Maps).	免稅 Free.
252	新刊, 報及雜誌.....	Newspapers and Periodicals, Current.....	免稅 Free.
253	未列名印刷品.....	Printed Matter, n.o.p.f. ....	免稅 Free.
	<b>雜貨</b> <b>Sundry.</b>		
254	草蓆, 草帽.....	Braid, Straw, and Hats, Straw.....	免稅 Free.
255	蠟燭.....	Candles.....	從價 Value 5%
256	蜜餞, 糖菓, 甜食.....	Confectionery, Preserves, and Sweetmeats.	免稅 Free.
257	容器及包裝用品 (甲) 空汽水及啤酒瓶已繳納進口稅而再行裝貨出口者 (乙) 舊空木箱之退還重用者 (丙) 茶箱(包裝用)及其材料 (丁) 鐵桶(如油桶, 煤氣桶之類)以已繳納進口稅者為限	Containers and Packing Requisites:— (a) Bottles, Empty, Aerated Water and Beer, Foreign, duty paid on Import, re-exported. (b) Boxes, Wooden, Old, Empty, returned for future use. (c) Chests, Tea, for packing purposes, and materials thereof. (d) Cylinders and Drums, Iron (as Oil or Gas Containers), on which Import Duty has previously been paid.	免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.

## 第六類 雜貨類續

## VI.—Miscellaneous—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	雜貨類 Sundry—continued.	
	容器及包裝用品(箱) Containers and Packing Requisites— continued:—	
	(戊)酒壘,糖菓罐,及 其他包裝用品 (e) Jars, Earthenware, containing Samshu, Preserves, etc., and all other necessary packing or Containers therefor.	免稅 Free.
	(己)茶箱標籤.... (f) Labels, Tea-box.....	免稅 Free.
	(庚)生煤油箱(未壓 扁者) (g) Tins, Kerosene, Empty, if not flattened out.	免稅 Free.
258	古玩(法令禁止出口者 不在內) Curios and Antiques (not including those the export of which is prohibited by ordinance).	從價 Value 7½%
259	扇..... Fans.....	免稅 Free.
260	爆竹,烟火..... Fire-crackers and Fireworks.....	免稅 Free.
261	石膏..... Gypsum.....	從價 Value 5%
262	髮網,髮辮..... Hair-nets and Hair Switches.....	免稅 Free.
263	象牙器,骨器,角器等 Ivoryware, Boneware, Hornware, and the like.	免稅 Free.
264	神香..... Joss Sticks.....	從價 Value 5%
265	傘..... Kittysols and Umbrellas.....	免稅 Free.
266	花,葉,漆器..... Lacquerware, Plain and Fancy.....	免稅 Free.
267	火柴(含白磷或黃磷 之火柴不在內) Matches (not including those containing White or Yellow Phosphorus).	從價 Value 5%
268	蓆*..... Mats*.....	免稅 Free.
269	地蓆*..... Matting*.....	免稅 Free.
270	本稅則未列名貨品. Articles not otherwise provided for in this Tariff.	從價 Value 7½%

\*凡蓆無論由草或蒲或荻織成或編成素白或印花原草染色或織成蓆後染色者:

(甲)不過一百九十八公分長一百三十七公分寬者應歸入稅則第二六八號

(乙)超過一百九十八公分長一百三十七公分寬者(縫成地毯形之蓆在內)應歸入稅則第二六九號

\* Mats made of Straw, Rush, Reed, Grass, etc., woven or plaited, plain or printed, dyed in the raw, or dyed in the piece:—

(a) Not exceeding 198 cm. by 137 cm., under Tariff heading No. 268.

(b) Exceeding 198 cm. by 137 cm. (including Mats sewn together in imitation of a Carpet), under Tariff heading No. 269. (Cir. 4411 (No. 170).)

### 程章行暫則稅(口轉及)口出

## EXPORT (AND INTERPORT) TARIFF PROVISIONAL RULES.

1.—The duty-paying value of an export liable to *ad valorem* export and interport duties shall be the average wholesale market value of the goods at the time of examination by the Customs. This value shall include cost of packing and reconditioning incurred in preparing the goods for export, but shall exclude duty. In the absence of a wholesale market value at the port of export, the price ruling in the principal markets of China may be taken as the basis for arriving at the duty-paying value applicable.

第一條 納貨物出口應轉應之稅價完關之  
 一、凡出口貨物，其應納之稅價，應以該貨物在出口時之平均市價為準。此項市價，應包括該貨物在出口前之包裝費及整理費在內。如該貨物在出口前，已在市場上發售，則其市價應以該貨物在市場上發售時之平均市價為準。如該貨物在出口前，尚未在市場上發售，則其市價應以該貨物在市場上發售時之平均市價為準。如該貨物在出口前，尚未在市場上發售，則其市價應以該貨物在市場上發售時之平均市價為準。

2.—In the case of exports abroad sold under contract, the *bona fide* contract showing the exporter's sale price must be produced together with the Application. Such contracts may be regarded as evidence of the value, but not necessarily as conclusive evidence, and in this respect their interpretation will rest with the Customs. Besides demanding the production of contracts, the Customs authorities shall be free to employ all available means to determine the correct duty-paying value of the goods. Such means shall include the inspection of other documents which may concern the valuation of the cargo; the calling for detailed sale-bills; the inspection of firms' books; the examination of the goods; the making of inquiries and the obtaining of such private assistance as may be necessary.

第二條 凡出口運往外洋貨物業  
 已立合同出售，其價之真確，應以該貨物在出口時之平均市價為準。此項市價，應包括該貨物在出口前之包裝費及整理費在內。如該貨物在出口前，已在市場上發售，則其市價應以該貨物在市場上發售時之平均市價為準。如該貨物在出口前，尚未在市場上發售，則其市價應以該貨物在市場上發售時之平均市價為準。如該貨物在出口前，尚未在市場上發售，則其市價應以該貨物在市場上發售時之平均市價為準。

3.—The exporter, if dissatisfied with the decision of the Customs as to the value or classification of the goods to be exported, may, within fourteen days from the date of issue by the Customs of the relative Duty Memo., file a protest in writing with the Commissioner of Customs, setting forth specifically his objections thereto. Pending a decision in the case, the merchandise—at the discretion of the Customs—may be released to the exporter upon payment of a deposit sufficient to cover the full amount of duty and such additional duties as may be claimed by the Customs. Upon the filing of the protest the Commissioner shall, within fifteen days thereafter, review his decision, and, if the protest is not sustained, the case shall be referred to the Inspector General of Customs, who shall consider it and, if confirming the attitude taken by the Commissioner of Customs, shall submit the case to the Kuan-wu Shu for the consideration and decision of the Tariff Board of Inquiry and Appeal.

第三條 出口商對於海關所定價格或分  
 類，如不滿意，得於海關所定價格或分類之日起十四日內，向海關提出抗議。海關應於收到抗議之日起十四日內，對該商之抗議，予以答覆。如海關之決定，經該商抗議，且該商之抗議，經海關之調查，認其有理由，則海關應予改定。如海關之決定，經該商抗議，且該商之抗議，經海關之調查，認其無理由，則海關之決定，仍予維持。如海關之決定，經該商抗議，且該商之抗議，經海關之調查，認其有理由，則海關應予改定。如海關之決定，經該商抗議，且該商之抗議，經海關之調查，認其無理由，則海關之決定，仍予維持。

4.—Questions regarding procedure, etc., which may arise during the sittings of the Tariff Board shall be decided by the majority. The final finding of the majority of the Board, which must be ratified by the Kuan-wu Shu, shall be binding.

5.—Regarding disputes arising from the valuation of goods, should the Board decide that the correct value of the goods is higher by 20 per cent (or more) than that upon which the complainant originally claimed to pay duty, the Customs authorities may, besides levying the full duty, levy an additional duty not exceeding ten times the duty sought to be evaded.

6.—If for goods—the value of which is in dispute—sold under contract no contract was produced at the time the goods were applied for, then the contract, if produced at the hearing of the Board as evidence of the value, will not be accepted as such and the case will *ipso facto* be dismissed.

Note.—These Provisional Rules become effective as soon as they are promulgated. They are subject to change at any time upon notice being given.

第四條 稅則分類估價評議會開會時關於手續等事發生一切問題應由多數議決此項經務署批准後遵照施行

第五條 關於貨價爭執案如經稅則分估價評議會決定該貨實價較抗議人報之數或過百分之二超過百分之十或得於上者則海關應納之稅正稅或外應納之稅正稅或十倍於之罰款

第六條 凡於價格上發生爭議之貨物業已訂立合同出售者當報關時並未呈報合同則該合同日後如向稅則分估價評議會呈驗價格作爲該貨價格之憑證時即不爲承認該項抗議案作爲無效

附註 本暫行章程自公布日施行未盡事宜得隨時修正之

## 貨名檢查錄

[貨名]	[稅則號列]	[貨名]	[稅則號列]
二 畫		木 樑	.. .. 157
人 造 絲 綢 緞	.. .. 204	木 梳	.. .. 158
人 造 絲 蠶 絲 交 織 綢 緞	.. .. 204	木 柱, 舵 樑	.. .. 159
人 造 絲 與 其 他 織 維 交 織 品	204	木 板	.. .. 160, 162
人 參	.. .. 82	木 器, 木 製 品	.. .. 163
八 角 (碎)	.. .. 69	木 箱 (空)	.. .. 257
八 角 油	.. .. 89	水 牛 筋	.. .. 19
八 角 茴 香	.. .. 70	水 泥	.. .. 231
三 畫		水 靛	.. .. 55
大 黃	.. .. 86	水 銀	.. .. 222
大 理 石	.. .. 232	火 柴	.. .. 267
大 荳	.. .. 40	火 酒	.. .. 247
大 頭 菜	.. .. 139	火 蔗	.. .. 177
子 仁	.. .. 105-116	火 腿	.. .. 10
子 餅	.. .. 52	片 (金 屬)	218, 220, 221
小 牛 皮	.. .. 23	牛 皮	.. .. 23, 24
小 米	.. .. 50	牛 皮 膠	.. .. 12
小 麥	.. .. 53	牛 角	.. .. 13
山 羊 毛	.. .. 176	牛 筋	.. .. 19
山 羊 皮	.. .. 25	五 畫	
山 羊 絨 毛	.. .. 188	正 頭	.. .. 201-206
上 等 紙	.. .. 164	他 國 錢 幣	.. .. 217
下 等 紙	.. .. 166	包 裝 用 品	.. .. 257
丸 散 膏 丹	.. .. 87	古 玩	.. .. 258
四 畫		布	.. .. 201-203
五 倍 子	.. .. 56	玉 蜀 黍	.. .. 49
介 殼	.. .. 18	瓜 子	.. .. 112
化 學 品, 化 學 產 品	.. .. 236-249	瓦	.. .. 230
毛	.. .. 4, 176, 187-189	瓦 器	.. .. 233
毛 巾	.. .. 210	甘 草	.. .. 83
毛 地 毯	.. .. 211	生 牛 皮, 生 小 牛 皮	.. .. 23
毛 毯	.. .. 208	生 皮	.. .. 23-27
毛 棉 毯	.. .. 211	生 油	.. .. 94
毛 紗	.. .. 200	生 漆	.. .. 248
毛 茶	.. .. 126	生 棕	.. .. 173
手 鐲 (料)	.. .. 226	生 錫	.. .. 215
日 曆, 日 記 本	.. .. 250	生 鐵	.. .. 220
月 份 牌	.. .. 250	白 海 參	.. .. 28
木 材, 木, 及 木 製 品	.. .. 157-163	白 魚 翅	.. .. 37
木 耳	.. .. 135	白 荳 蔻	.. .. 40
		白 荳 蔻	.. .. 75
		白 絲	.. .. 181

[貨名]	[稅則號列]
<b>五 畫 續</b>	
白蠟 .. .. .	21
白鉛 .. .. .	224
白糖 .. .. .	120
皮,皮貨 .. .. .	23-27
皮,蛋 .. .. .	3
皮(魚) .. .. .	34
石 .. .. .	232, 235
石膏 .. .. .	261
牙器(象) .. .. .	263

### 六 畫

冰濕蛋白,蛋黃 .. .. .	3
冰糖 .. .. .	121
次等紙 .. .. .	165
印刷品 .. .. .	250-253
印刷模版 .. .. .	250
地蓆 .. .. .	269
地毯 .. .. .	211
地岡 .. .. .	251
灰絲 .. .. .	182
灰鼠皮 .. .. .	25
竹 .. .. .	146-148
竹篾,竹葉 .. .. .	147
竹製品 .. .. .	148
羊毛 .. .. .	176, 188, 189
羊皮 .. .. .	25
老鹿茸 .. .. .	15
肉 .. .. .	9, 10
肉桂 .. .. .	80
肉翅(淨魚翅) .. .. .	37
肉荳蔻 .. .. .	84
衣服及衣着零件 .. .. .	212
衣飾 .. .. .	197
同宮絲 .. .. .	180
同宮繭 .. .. .	170
米 .. .. .	51

### 七 畫

赤荳 .. .. .	43
赤糖 .. .. .	119
汽水瓶(空) .. .. .	257
杏仁 .. .. .	106
旱獺皮 .. .. .	25
良薑 .. .. .	81
角 .. .. .	13, 14

[貨名]	[稅則號列]
角器 .. .. .	263
皂 .. .. .	244, 245
車白糖 .. .. .	120

### 八 畫

空心料珠 .. .. .	227
空汽水及啤酒瓶 .. .. .	257
空木箱(舊) .. .. .	257
空煤油箱 .. .. .	257
乳廚 .. .. .	141
泥土 .. .. .	235
泥(水) .. .. .	231
油 .. .. .	89-104
油桶 .. .. .	257
抽紗品 .. .. .	196
松香 .. .. .	243
板(木) .. .. .	160
狗皮 .. .. .	25
明礬 .. .. .	237
肥皂(家用及洗衣用) .. .. .	244
肥料(子餅) .. .. .	52
芝蔴 .. .. .	115
蔗油 .. .. .	99
花生,花生仁 .. .. .	105
花生油(生油) .. .. .	94
花生餅 .. .. .	52
花漆器 .. .. .	266
花燻茶 .. .. .	127
花邊 .. .. .	197
金砂 .. .. .	219
金針 .. .. .	137
金銀器 .. .. .	219
金器 .. .. .	219
金屬及製品 .. .. .	214-225
青荳 .. .. .	40
青糖 .. .. .	119
青礬 .. .. .	236
青草 .. .. .	142
卷 .. .. .	250

### 九 畫

信石 .. .. .	238
染料(植物性) .. .. .	55-58
炭 .. .. .	149
炭(焦) .. .. .	151
炭酸鈉 .. .. .	246
炭酸鉀 .. .. .	241

[貨名]	[稅則號列]
<b>九 畫 續</b>	
挑花品	.. .. 196
芋蓆	.. .. 179
芋蓆紗,線	.. .. 198
柴	.. .. 152
柚木	.. .. 161
柚皮	.. .. 85
柱(木)	.. .. 159
柿	.. .. 68
餅	.. .. 68
牲油	.. .. 20
砂	.. .. 235
砂仁	.. .. 74
紅木板	.. .. 162
紅丹	.. .. 240
紅茶	.. .. 122
紅胡	.. .. 61
胡蓆子	.. .. 111
胡蓆子油	.. .. 96
重木板	.. .. 160
重木梳	.. .. 158
重木櫟	.. .. 157
香皂	.. .. 245
香菌	.. .. 138
香料	.. .. 88
飛花	.. .. 175

### 十 畫

容器	.. .. 257
家禽	.. .. 1
家禽肉	.. .. 9
家蠶繭	.. .. 170
書籍	.. .. 250
海圖	.. .. 251
海產品	.. .. 28-39
海參	.. .. 28
酒	.. .. 117, 118
酒瓶(空)	.. .. 257
酒壘	.. .. 257
酒精之飲料	.. .. 118
扇	.. .. 259
栗子	.. .. 59
桂子,桂皮,桂枝	.. .. 76-78
桂皮油	.. .. 91
桂圓乾,桂圓肉	.. .. 63, 64
桐油	.. .. 101

[貨名]	[稅則號列]
柏油	.. .. 103
梳	.. .. 158
索	.. .. 191
荔枝乾	.. .. 62
茯苓	.. .. 79
茶	.. .. 122-130
茶片	.. .. 128
茶末	.. .. 125
茶油	.. .. 100
茶梗	.. .. 129
茶箱(包裝用)	.. .. 257
茶箱標籤	.. .. 257
草	.. .. 142
草帽,草帽繩	.. .. 254
羔皮	.. .. 25
神香	.. .. 264
玻璃,玻璃器	.. .. 226-229
玻璃片	.. .. 228
破布	.. .. 213
粉	.. .. 47, 144
粉絲	.. .. 144
粉手鐲	.. .. 226
料珠	.. .. 227
料器	.. .. 229
紙	.. .. 164-169
紙菸	.. .. 131
紙箱,紙箱製幣	.. .. 167
紗	.. .. 191-200
紡織品	.. .. 207-213
紡織纖維	.. .. 170-190
夏布	.. .. 202, 203
純錦	.. .. 215
純蠶絲製衣服及衣着零件	.. .. 212
釘(金屬)	.. .. 216, 218, 220
針織品	.. .. 191-200
針馬	.. .. 5
骨	.. .. 11
骨器	.. .. 263
高粱	.. .. 48
翅(魚)	.. .. 37
茴香(八角)	.. .. 70

### 十 一 畫

動物及動物產品	.. .. 1-22
動物之生活者	.. .. 1
動物產蠟	.. .. 21
參(人)	.. .. 82



[貨名]	[稅則號列]
<b>十 一 畫 續</b>	
參(海)	28
啤酒瓶(空)	257
條(金屬)	218-221
淡菜	35
淨魚翅	37
核桃, 核桃仁	67
粗夏布	202
紫銅	218
細夏布	203
荳	40-44
荳餅	52
荳油	90
荳蔻	75, 84
桶	257
蛋及蛋製品	3
蛋白(乾, 冰, 濕)	3
蛋黃(乾, 冰, 濕)	3
通心粉	144
陳皮	85
陶器	233
雪茄菸	131
乾蛋白, 蛋黃	3
乾草	142
乾魚	30
乾菜	59-68
乾錠	55
魚介, 海產品	28-39
魚皮	34
魚肚	32
魚翅	37
魚膠	31
鹿角, 鹿茸, 鹿筋	14-16, 19
麥	46, 53
麥粉, 麥屑	47
舵槳	159
野味	9
野蜂蜜(未淨)	7
野薑	172
袋(蘆葦)	209
梨	68

**十 二 畫**

傘	265
禽毛	4
禽肉(家)	9

[貨名]	[稅則號列]
報	252
帽(草)	254
景泰藍器	234
雄黃	242
棕, 棕絲	173
棉布	201
棉子	108
棉子油	93
棉子餅	52
棉毛毯	208
棉毯	207
棉花	174
棉胎	185
棉紗	195
棉線	193, 194
棉線襪	192
棉製衣服及衣着零件	212
紗(棉)	195
紗(絲)	199
紗(毛)	200
植物油	102
植物性染料	55-58
植物產品	145
毯	207, 208, 211
焦炭, 焦煤	151
猪鬃	2
菜子	114
菜子餅	52
菜油	98
菜蔬	135-140
素漆器	266
菓	59-68
草蓆子	107
草蓆油	92
菸(紙), (雪茄)	131
菸草	131-134
菸葉	132
菸絲	133
絲(金屬)	216, 220
絲	180-184
絲紗, 絲線	199
絲經	181, 183
絲綿	186
筋	19
絨線	200
象牙器	263
菌(香)	138
鈕扣(黃銅)	216

[貨名]	[稅則號列]
<b>十二畫</b>	
黃白不分之乾蛋及冰濕蛋	3
黃丹	240
黃荳	40
黃板紙及其他紙板	168
黃狼皮	25
黃絲	183
黃蠟	21
黃銅及製品	216
黃銅器	216
黑海參	28
黑木耳	135
黑木荳	40
黑棗	60
黑魚翅	37
畫譜	250
棗	60, 61
<b>十三畫</b>	
亂絲綿	184
塊(金屬)	216, 218, 219, 221, 223
搪磁器	234
狷皮	25
煤, 煤屑, 及製磚	150
煤油箱	257
煤氣桶	257
瓶	257
腸	8
碎八角	69
碎甘草	83
碎骨, 廢骨	11
碎蝦米	38
葵扇	259
蜂窠	7
蜂蠟	21
鉛及製品	221
鉛粉	240
蔴紗, 蔴線	198
新刊, 報及雜誌	252
新蔴袋	209
靴	212
<b>十四畫</b>	
焰火	260
蜜(蜂)	7
蜜製菓品	68

[貨名]	[稅則號列]
蜜製蛋	3
蜜餞, 糖菓, 糖食	256
圖畫, 圖表	251
漂白猪鬃	2
漆, 漆油	104, 248
漆器	266
蓆	268, 269
蒜頭	136
碱	241, 246
箔(鐵)	220
箔(金屬)	216, 223
銅及其製品(黃)	216
銅及其製品(紫)	218
製菓	59-68
製過橄欖	65
製過肉	10
綠茶	124
綠荳	42
綢緞	204
綢(繭)	205
綢	191
輕木板	160
輕木梳	158
輕木棧	157
銀	219
銀器	219
飼料(子餅)	142
飼料(青草, 乾草)	142
<b>十五畫</b>	
廣告品	250
廢骨	11
廢黃銅	216
廢棉花	175
廢絲	184
廠絲	181-183
墨	239
墨魚	29
標籤(茶箱)	257
椿(木)	159
樑(木)	157
樟木板	162
樟腦	73
熟牛皮	24
熟皮	23-27
熟皮製品	27
磁器	233

[貨名]	[稅則號列]
<b>十五畫續</b>	
穀箱	.. .. 51
蘇子	.. .. 257
蘇子油	.. .. 177-179
蘇袋(蘇)	.. .. 109
蓮子	.. .. 95
膠線	.. .. 209
線毯	.. .. 110
繡織品	.. .. 12, 31
緞(草帽)	.. .. 191-200
蝦米, 蝦乾	.. .. 207
碗豇	.. .. 191-200
錫及製品	.. .. 254
鞋底皮	.. .. 36, 38
髮(頭)	.. .. 44
髮網, 髮結	.. .. 215
魷魚	.. .. 224
獐羊毛	.. .. 212
縣羊皮	.. .. 24
幣(錢)	.. .. 6
<b>十六畫</b>	
橄欖	.. .. 262
橘子	.. .. 29
樹蠟	.. .. 45
膠及其製品	.. .. 189
橡皮及其製品	.. .. 25
燃料	.. .. 217
磚	.. .. 65
磚(鐵)	.. .. 66
磚茶	.. .. 104
糖	.. .. 145
糖菓, 糖食	.. .. 145
糖菓罐	.. .. 149-152
蕎麥	.. .. 230
頭髮	.. .. 220
錠	.. .. 123
鋼鐵及製品	.. .. 119-121
錠(金屬)	.. .. 256
錢幣(他國)	.. .. 257
	.. .. 46
	.. .. 6
	.. .. 55
	.. .. 220
	.. .. 216, 218, 223
	.. .. 217

[貨名]	[稅則號列]
錫	.. .. 223
錫器	.. .. 223
駝毛	.. .. 187
整根竹	.. .. 146
<b>十七畫</b>	
燭	.. .. 255
糖黃	.. .. 45
餅(子)	.. .. 57
鮮魚	.. .. 52
鮮凍肉	.. .. 39
鮮橄欖	.. .. 9
鮮菓	.. .. 65
鮮蛋, 鮮凍蛋	.. .. 59-68
緞	.. .. 3
	.. .. 204
<b>十八畫</b>	
檳榔, 檳榔衣	.. .. 71, 72
蘇袋	.. .. 178
蘇花品	.. .. 209
舊蘇空箱	.. .. 196
舊廢鋼鐵	.. .. 209
醬油	.. .. 257
鎔化(金屬)	.. .. 220
雜糧	.. .. 143
雜糧粉	.. .. 216, 218
雜誌	.. .. 45-54
雜蠶絲製衣服及衣着零件	.. .. 47
鱉魚皮	.. .. 252
蠟	.. .. 212
	.. .. 2, 5
	.. .. 34
	.. .. 21
<b>十九畫</b>	
獺皮材	.. .. 25
藥酒	.. .. 88
藥劑及丸散膏丹	.. .. 117
繭	.. .. 87
繭衣	.. .. 170-172
繭綢	.. .. 184
繭	.. .. 205
	.. .. 191

[貨名]	[稅則號列]	[貨名]	[稅則號列]
二 十 畫		鐵 磚 .. .. 220	
爆 竹	.. .. 260	麝 香 .. .. 17	
爛 蠶 繭	.. .. 171	錫 (手)	.. .. 226
蘇 子	.. .. 113	蘋 菓 .. .. 68	
蘇 子 油	.. .. 97	二 十 三 畫	
礮 砂	.. .. 214	纖 維 .. .. 170-190	
籐 片	.. .. 154	二 十 四 畫	
籐 皮	.. .. 153	罐 頭 肉 .. .. 10	
籐 條, 籐 心	.. .. 155	罐 頭 菓 品 .. .. 68	
籐 製 品	.. .. 156	二 十 五 畫	
礬 ..	.. .. 236, 237	獾 皮 .. .. 25	
鹹 橄 欖	.. .. 65	蘿 蔔 乾 .. .. 139	
鹹 蘿 蔔 乾	.. .. 139	二 十 六 畫	
鹹 蛋	.. .. 3	蠶 苴 .. .. 41	
鹹 魚	.. .. 33	蠶 絲 綢 緞 .. .. 204	
二 十 一 畫		蠶 絲 人 造 絲 綢 緞 .. .. 204	
蠟 ..	.. .. 21, 104	蠶 絲 與 其 他 纖 維 交 織 品 .. .. 204	
蠟 燭	.. .. 255	蠶 繭 .. .. 170-172	
頭 殼	.. .. 18		
襪 (棉 線)	.. .. 192		
鐵 (生)	.. .. 220		
鐵 桶	.. .. 257		



## INDEX.

NAME OF ARTICLE.	ARTICLE No.	NAME OF ARTICLE.	ARTICLE No.
<b>A.</b>		Books .....	250
Advertising Matter .....	250	Boots .....	212
Aerated Water Bottles .....	257	Bottles .....	257
Albumen, Egg .....	3	Boxes, Wooden, Old .....	257
Alcohol .....	247	Braid, Straw .....	254
Alum, Green .....	236	Bran .....	45
"    White .....	237	Brass, and Manufactures of .....	216
Animal Products, n.o.p.f. ....	22	Brick Tea .....	123
"    Tallow .....	20	Bricks .....	230
Animals, Living .....	1	"    Coal .....	150
Aniseed, Broken .....	69	Bristles .....	2
"    Oil .....	89	Broad Beans .....	41
"    Star .....	70	Broken Aniseed .....	69
Antimony, Crude and Regulus ..	215	Brown Sugar .....	119
Antiques .....	258	Buckwheat .....	46
Apples .....	68	Buffalo Hides .....	23
Apricot Seed .....	106	"    Horns .....	13
Armlets, Glass .....	226	"    Leather .....	24
Arsenic .....	238	"    Sinews .....	19
Artificial Silk Piece Goods .....	204	Bullion .....	219
		Buttons, Brass .....	216
<b>B.</b>		<b>C.</b>	
Bags, Gunny .....	209	Calendars .....	250
Bamboo .....	146, 147	Calf Hides .....	23
"    Manufactures, n.o.p.f. ....	148	Camels' Wool .....	187
Bangles, Glass .....	226	Camphor .....	73
Bars, Iron and Steel .....	220	Camphor-wood Planks .....	162
"    Lead .....	221	Candles .....	255
Beads, Glass .....	227	Candy, Sugar .....	121
Beams .....	157	Canned Fruits .....	68
Bean Oil .....	90	"    Meats .....	10
Beancake .....	52	Cardamoms .....	74, 75
Beancurd .....	141	Carpets .....	211
Beans .....	40-44	Cassia Buds .....	76
Beer Bottles .....	257	"    Lignea .....	77
Beeswax .....	21	"    Oil .....	91
Betelnut Husks .....	72	"    Twigs .....	78
Betelnuts .....	71	Castor Oil .....	92
Beverages, Spirituous, n.o.p.f. ..	118	"    Seed .....	107
Bicho de Mar .....	28	Cement .....	231
Black Beans .....	40	Cereals and Cereal Products .....	45-54
"    Bicho de Mar .....	28	Ceruse .....	240
"    Dates, Dried .....	60	Charcoal .....	149
"    Fungus .....	135	Charts .....	251
"    Sharks' Fins .....	37	Chemicals and Chemical Compounds	236-249
"    Tea .....	122	Chestnuts, Fresh .....	59
Blanched Peanuts .....	105	Chests, Tea .....	257
Blankets, Cotton .....	207	Chilled Eggs .....	3
"    Wool and Cotton Union ..	208	China-root .....	79
"    Woollen .....	208	Chinaware .....	233
Bleached Bristles .....	2	Chinese Ink .....	239
Bone Dust and Refuse .....	11	Chrome Sole Leather .....	24
Bones .....	11	Cigars and Cigarettes .....	131
Boneware .....	263		

NAME OF ARTICLE.	ARTICLE No.	NAME OF ARTICLE.	ARTICLE No.
Cinnamon .....	80	Doupions .....	170
Cloisonnéware .....	234	Drawn-thread Work .....	196
Clothing .....	212	Dressed Skins .....	25
Coal .....	150	Dried Egg Products .....	3
Coarse Grasscloth .....	202	"    Fish .....	30
Cocoon Strippings .....	184	"    Fruits .....	60-63, 68
Cocoons .....	170-172	"    Mussels .....	35
Coins, Foreign .....	217	"    Persimmons .....	68
Coir .....	173	"    Prawns .....	36
Coke .....	151	"    Shrimps .....	36
Coloured Glass Beads .....	227	"    Vegetables .....	137-140
Confectionery .....	256	Drums, Iron .....	257
Containers .....	257	Dry Indigo .....	55
Copper, and Manufactures of .....	218	Dust, Bone .....	11
Copperas .....	236	"    Coal .....	150
Cordage .....	191	"    Gold .....	219
Cotton Blankets .....	207	"    Tea .....	125
"    Clothing .....	212	Dyestuffs, Vegetable .....	55-58
"    Counterpanes .....	207		
"    Fly .....	175	E.	
"    Piece Goods .....	201	Earth, and Manufactures of, n.o.p.f. .	235
"    Rags .....	213	Earthenware .....	233
"    Raw .....	174	"    Jars .....	257
"    Seed .....	108	Eggs and Egg Products .....	3
"    Seed-cake .....	52	Embroideries .....	196
"    Socks and Stockings .....	192	Enamelled Ironware .....	234
"    Thread .....	193, 194		
"    Wadding .....	185	F.	
"    Waste .....	175	Fans .....	259
"    Yarn .....	195	Feathers .....	4
"    and Wool Carpets .....	211	Fertilisers (made of Seed-cake, etc.) .	52
"    "    "    Union Blankets .....	208	Fibre, Coir .....	173
Cotton-seed Oil .....	93	Fibres, Textile .....	170-190
Counterpanes, Cotton .....	207	Filature Silk .....	182
Cow Glue .....	12	Fine Grasscloth .....	203
"    Hides .....	23	Fins, Sharks' .....	37
"    Horns .....	13	Fire-crackers .....	260
"    Leather .....	24	Firewood .....	152
"    Sinews .....	19	Fireworks .....	260
Cross-stitch Work .....	196	Fish, Cuttle .....	29
Crude Antimony .....	215	"    Dried .....	30
"    Coir .....	173	"    Fresh .....	39
"    Lacquer .....	248	"    Frozen .....	39
Crushed Seed-cake .....	52	"    Glue .....	31
"    Shrimps .....	38	"    Maws .....	32
Crystals, Soda .....	246	"    Salted .....	33
Curios .....	258	"    Skin .....	34
Cuttle-fish .....	29	Fishery and Sea Products .....	28-39
Cylinders, Iron .....	257	Floor Rugs .....	211
		Flour .....	47
D.		Fly Cotton .....	175
Date-blocks .....	250	Fodder (Grass and Hay) .....	142
Dates, Dried .....	60, 61	"    (made of seed-cake, etc.) .....	142
Deer Horns .....	14-16	Foil, Brass .....	216
"    Sinews .....	19	"    Tin .....	223
Diagrams .....	251	Foreign Bottles .....	257
Diaries .....	250	"    Coins .....	217
Dog Skins .....	25	Fresh Chestnuts .....	59
Dollars, Joss-paper .....	167	"    Eggs .....	3
Domestic Cocoons .....	170		





NAME OF ARTICLE.	ARTICLE No.	NAME OF ARTICLE.	ARTICLE No.
Lily-flowers, Dried .....	137	Oranges, Fresh .....	66
Linseed .....	111	Ores .....	214
"    Oil .....	96	Oyster Shells .....	18
Liquid Indigo .....	55		
Liquorice .....	83	P.	
"    Root, Scraped .....	83	Packing Requisites .....	257
Living Animals .....	1	Paddy .....	51
Lotus-nuts .....	110	Pamphlets .....	250
Lunggan Pulp .....	64	Paper .....	164-169
Lunggans, Dried .....	63	"    Joss .....	167
		"    Manufactures, n.o.p.f. ....	169
M.		Peanuts, Blanched .....	105
Macaroni .....	144	Pears .....	68
Machine-milled Flour .....	47	Peas .....	44
Maize .....	49	Peel, Orange and Pumelo .....	85
Maps .....	251	Perilla Seed .....	113
Marble .....	232	Perilla-seed Oil .....	97
Marmot Skins .....	25	Periodicals, Current .....	252
Massicot .....	240	Persimmons .....	68
Masts .....	158	Picture Books .....	250
Matches .....	267	Piece Goods .....	201-206
Matrices, Printers' .....	250	Pigs, Iron .....	220
Mats .....	268	"    Lead .....	221
Matting .....	269	Piles .....	159
Maws, Fish .....	32	Plaited Goods .....	191-200
Meats, Canned .....	10	Planks .....	160
"    Fresh or Frozen .....	9	"    Camphor-wood and Redwood ..	162
"    Preserved and Prepared .....	10	Poles .....	159
Medicated Samshu .....	117	Pongees, Silk .....	205
Medicinal Preparations .....	87	Portland Cement .....	231
"    Substances, n.o.p.f. ....	88	Potash .....	241
Mélange, Egg .....	3	Potato Flour .....	47
Melon Seed .....	112	Pottery .....	233
Mercury .....	222	Poultry .....	9
Metals, and Manufactures of, n.o.p.f. ....	225	"    Live .....	1
Millet .....	50	Powdered Seed-cake .....	52
Minium .....	240	Prawns, Dried .....	36
Moist Egg Products .....	3	Prepared Meats .....	10
Mounted Skins .....	26	"    Tobacco .....	133
Mushrooms, Dried .....	138	Preserved Eggs .....	3
Musk .....	17	"    Fruits .....	68
Mussels, Dried .....	35	"    Meats .....	10
		"    Olives .....	65
N.		Preserves .....	256
Nails, Brass .....	216	Printed Matter .....	250-253
"    Copper .....	218	Printers' Matrices .....	250
"    Iron and Steel .....	220	Pumelo Peel .....	85
Net .....	191		
Newspapers, Current .....	252	Q.	
Nutgalls .....	56	Quicksilver .....	222
Nutmegs .....	84		
		R.	
O.		Raccoon Skins .....	25
Oil Containers .....	257	Rags, Cotton .....	213
Oils, Vegetable .....	89-102	Ramie .....	179
Olives .....	65	"    Yarn and Thread .....	198
Orange Peel .....	85	Rape Seed .....	114
		"    Seed-cake .....	52



NAME OF ARTICLE.	ARTICLE No.	NAME OF ARTICLE.	ARTICLE No.
<b>T.</b>		Walnuts .....	67
Tablet Tea .....	123	Waste, Cotton .....	175
Tallow, Animal .....	20	"    Silk .....	184
"    Vegetable .....	103	"    "    Yarn .....	184
Tanned Leather.....	24	Wax, Vegetable .....	104
Tea .....	122-130	"    White .....	21
"    Oil .....	100	"    Yellow .....	21
Tea-box Labels .....	257	Wearing Apparel .....	212
Tea-chests .....	257	Weasel Skins .....	25
Teak .....	161	Wheat .....	53
Textile Fibres .....	170-190	"    Flour.....	47
"    Products, n.o.p.f. ....	213	White Alum .....	237
Thread, Cotton .....	193, 194	"    Beans .....	40
"    Ramie .....	198	"    Bicho de Mar .....	28
"    Silk .....	199	"    Lead .....	240
"    Woollen .....	200	"    Sharks' Fins .....	37
Tiles .....	230	"    Silk, Raw .....	181
Timber, and Manufactures of .....	157-162	"    Sugar .....	120
Tin, and Manufactures of .....	223	"    Wax .....	21
Tins, Kerosene .....	257	Wild Cocoons .....	172
Tinware .....	223	"    Honey, Uncleaned .....	7
Tobacco .....	132-134	"    Silk, Raw .....	182
Toilet Soap .....	245	Window Glass .....	228
Towels .....	210	Wine, Spirits of .....	247
Trimmings .....	197	Wire, Brass .....	216
Turmeric .....	57	"    Iron and Steel .....	220
Turnips, Dried and Salted.....	139	Wood, and Manufactures of .....	157-163
Twine .....	191	"    Manufactures, n.o.p.f. ....	163
<b>U.</b>		"    Oil.....	101
Umbrellas .....	265	Wooden Boxes, Old .....	257
Uncleaned Honey, Wild .....	7	Wool .....	187-189
Undressed Skins .....	25	"    and Cotton Carpets .....	211
Unfired Leaf Tea .....	126	"    "    Union Blankets .....	208
Unsalted Hides .....	23	Woollen Blankets .....	208
<b>V.</b>		"    Carpets .....	211
Varnish .....	248	"    Yarn and Thread .....	200
Vegetable Dyestuffs .....	55-58	<b>Y.</b>	
"    Oils .....	89-102	Yarn, Cotton .....	195
"    Products, n.o.p.f. ....	145	"    Ramie .....	198
"    Tallow .....	103	"    Silk .....	199
"    Wax .....	104	"    Waste, Silk .....	184
Vegetables .....	135-140	"    Woollen .....	200
Vermicelli .....	144	Yellow Beans .....	40
Vitrifiedware .....	229	"    Lead .....	240
<b>W.</b>		"    Silk, Raw .....	183
Wadding, Cotton .....	185	"    Wax .....	21
"    Silk .....	186	Yolk, Egg .....	3
		<b>Z.</b>	
		Zinc, and Manufactures of.....	224

