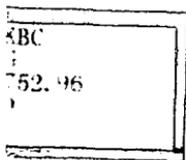


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# 中華民國海關進口稅則

自中華民國三十三年二月施行

海關總稅務司公署印



定價每冊貳拾伍圓

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# 中華民國海關進口稅則

自中華民國三十三年二月施行

海關總稅務司公署印



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# 民國三十三年中華民國海關進口稅則

## 附註

凡本稅則所定各貨徵稅標準尺寸如有逾出標準之貨其分類並不變更

## 附註

本稅表揭記ノ物品ノ內寸法ノ規定アルモノニ付テハ其ノ標準ヲ超  
エタル場合ト雖モ其ノ分類ニ變更ヲ來サズ

## 第一, 二, 三, 四類 附註

正頭或針織布如摺雜蠶絲或人造絲按重不及百分之二或其他纖維按重  
不及百分之五於稅則分類上不生影響

棉, 亞麻, 苧麻, 火麻, 穀麻, 毛, 絲(蠶絲或人造絲)製品如用與本身相異之他  
種材料縫, 滾邊, 鎖邊, 或鑲邊者於稅則分類上不生影響

凡含有花邊, 衣飾, 或其他種裝飾之材料之貨品除按照該貨品之稅則完稅  
外應另徵從價稅百分之五

## 第一, 二, 三, 四類 附註

織物又ハ編物ニシテ重量ノ百分ノ二ニ達セザル生絲又ハ人造絹絲  
若ハ重量ノ百分ノ五ニ達セザル其ノ他ノ纖維ヲ交ヘタルモノハ稅  
表ノ分類上之ヲ交ヘザルモノト看做ス

綿, 亞麻, ラミー, 大麻, 黃麻, 毛及絹(生絲又ハ人造絹絲)ノ製品ハ其ノ物  
品ヲ構成スル材料以外ノモノヲ以テ縫付, 紐付, 膠付, 膠付, 膠付, 膠付, 膠付  
ラレタル場合ト雖モ稅表ノ分類上變更ヲ來サズ

製品ハ一部ガレース, トリミンク又ハ其ノ他ノ裝飾材料ヨリ成ルモノ  
ノ若ハ此等ノモノヲ以テ裝飾セラレタルモノハ其ノ物品ニ對スル  
關稅ノ外ニ更ニ從價五分ノ課稅ヲ受クルモノトス



## 第一類 棉及其製品類

本類所稱印花包括各種式樣不論光頭

雙面印花包括各種印花棉布(甲)各面各式(乙)雙面同式或印一色或印多色  
參看第一頁之第一,二,三,四類之附註

本稅表ニ於テ捺染ト釋スルハ各種ノ捺染ヲ包含シ仕上ノ如何ヲ問ハ  
ザルモノトス

本稅表ニ於テ兩面捺染ト釋スルハ(甲)兩面異ナリタル模樣ノモノ,  
(乙)兩面同一ノ模樣ノモノ,夫々一色又ハ數色ニテ捺染セル各種ノ  
捺染綿布ヲ包含スルモノトス

第一頁第一,二,三,四類ノ附註參照

號列	貨名	譯文	稅則	
	本色棉布品	Cotton Piece Goods, Grey.		
1	本色市布,粗布,細布,寬 不過一百零二公分長不 過三十八公尺 (甲)重三.二公斤及以下 (乙)重過三.二公斤不 過四.一公斤 (丙)重過四.一公斤不 過五公斤	Shirts and Sheetings, Grey, not over 102 cm. by 38 metres:— (a) Weight 3.2 kg. and under..... (b) Weight over 3.2 kg. but not over 4.1 kg. .... (c) Weight over 4.1 kg. but not over 5 kg. .	從價	10%
2	本色市布,粗布,細布,寬 不過一百零二公分長 不過三十八公尺每平 方公分過四十三線 (甲)重過五公斤不過 五.七公斤 (乙)重過五.七公斤不 過七.一公斤 (丙)重過七.一公斤..	Shirts and Sheetings, Grey, not over 102 cm. by 38 metres and with more than 43 threads per square centimetre:— (a) Weight over 5 kg. but not over 5.7 kg. . (b) Weight over 5.7 kg. but not over 7.1 kg. .... (c) Weight over 7.1 kg. ....	從價	10%
3	本色市布,粗布,細布,寬 不過一百零二公分長不 過三十八公尺每平方公 分不過四十三線 (甲)重過五公斤不過 七.一公斤 (乙)重過七.一公斤.	Shirts and Sheetings, Grey, not over 102 cm. by 38 metres and with 43 threads or less per square centimetre:— (a) Weight over 5 kg. but not over 7.1 kg. . (b) Weight over 7.1 kg. ....	從價	10%
4	本色粗斜紋布(僅三 線或四線組)寬不過七 十九公分長不過二十九 公尺	Drills and Jeans, Grey (3 or 4 shaft only), not over 79 cm. by 29 metres.....		10%
5	本色粗斜紋布(僅三 線或四線組)寬不過七 十九公分長不過三十八 公尺 (甲)重五.八公斤及以下 (乙)重過五.八公斤.	Drills and Jeans, Grey (3 or 4 shaft only), not over 79 cm. by 38 metres:— (a) Weight 5.8 kg. and under ..... (b) Weight over 5.8 kg. ....	從價	10%

## 第一類 棉 及 其 製 品 類 織

號 列	貨 名	譯 文	稅 則	
	<b>本色棉布品織</b>	<b>Cotton Piece Goods, Grey—continued.</b>		
6	本色洋標布寬不過八十七公分長不過二十三公尺 (甲)重三.二公斤及以下 (乙)重過三.二公斤..	T-Cloths, Grey, not over 87 cm. by 23 metres:— (a) Weight 3.2 kg. and under ..... (b) Weight over 3.2 kg. ....	從價	10% 10%
7	本色洋標布寬過八十七公分不過九十四公分長不過二十三公尺	T-Cloths, Grey, over 87 cm. but not over 94 cm. by 23 metres.....	"	10%
8	本色仿製土布(機製者在內)寬不過六十一公分每平方公分不過四十五線(通稱浦東稱)	Imitation Native Cotton Cloth (including Machine-made), Grey, not over 61 cm. wide and with not more than 45 threads per square centimetre .....	"	10%
9	本色,平織,斜紋,絨布,袖法絨 (甲)寬不過八十四公分長不過二十九公尺 (乙)寬過八十四公分長不過一百零二公分長不過二十九公尺	Cotton Flannel, or Flannelette, of Plain or Twill Weave, Grey:— (a) Not over 84 cm. by 29 metres ..... (b) Over 84 cm. but not over 102 cm. by 29 metres .....	從價	10% 10%
10	本色棉帆布,雙絲布...	Cotton Canvas and Duck, Grey .....	"	10%
	本色綉布,見第二十六號	" Crape, Grey. See No. 26.	"	
11	未列名本色棉布.....	" Piece Goods, Grey, n.o.p.f. ....	從價	10%
	<b>漂白或染色,棉布品</b>	<b>Cotton Piece Goods, White or Dyed.</b>		
12	漂白,素,市布,粗布,細布 (甲)寬不過九十四公分長不過三十九公尺 (乙)寬過一百零五公分	Shirtings and Sheetings, White, Plain:— (a) Not over 94 cm. by 39 metres ..... (b) Over 105 cm. wide .....	從價	10% 10%
13	漂竹布寬不過九十四公分長不過三十九公尺	White Irishes, not over 94 cm. by 39 metres ..	"	10%
14	漂粗細斜紋布(僅三線或四線粗)寬不過七十九公分長不過三十公尺	Drills and Jeans, White (3 or 4 shaft only), not over 79 cm. by 30 metres .....	"	10%
15	漂粗細斜紋布(僅三線或四線粗)寬不過七十九公分長不過三十九公尺	Drills and Jeans, White (3 or 4 shaft only), not over 79 cm. by 39 metres.....	"	10%
16	漂洋標布,漂標布 (甲)寬不過八十二公分長不過二十三公尺 (乙)寬不過八十二公分長過二十三公尺不過三十八公尺	T-Cloths, White, and Mexicans:— (a) Not over 82 cm. by 23 metres ..... (b) Not over 82 cm. and over 23 metres but not over 38 metres .....	從價	10% 10%
17	漂白麗條布,燈芯布,水派布,織花麗布,燈芯蓆法布,寬不過七十七公分長不過二十八公尺	Dimitics, Piqués, Vestings, Quiltings, and Bedford Cords, White, not over 77 cm. by 28 metres .....	"	15%

## 第一類 棉及其製品類級

號列	貨名	譯文	稅則	
	漂白或染色, 棉布品級	Cotton Piece Goods, White or Dyed—continued.		
18	漂白或染色,素或織花,細洋紗,軟洋紗,粗洋紗,厚棉紗,細棉紗,粗軟棉紗,維多利亞格子紗,瑞士格子紗,拉白紗布,洋絨,提花洋紗(單紗線),及條子,點子,燈芯,縐花,市布 (甲)寬不過七十七公分 分長不過二十九公尺 (乙)寬過七十七公分 不過九十四公分長 不過三十九公尺 (丙)寬過九十四公分 分長不過二十九公尺	Cambrics, Lawns, Muslins, Nainsooks, Mulls, Jaconets, Victoria Checks, Swiss Checks, Lappets, Limbrics, Brocades (single yarns only), White or Dyed, Plain or Figured, and Shirtings, Striped, Spotted, Corded, and Figured:— (a) Not over 77 cm. by 29 metres..... (b) Over 77 cm. but not over 94 cm. by 39 metres ..... (c) Over 94 cm. wide .....	從價	15%
19	漂白或染色,洋羅寬不過七十九公分分長不過二十八公尺	Lenos, White or Dyed, not over 79 cm. by 28 metres.....	從價	15%
20	漂白或染色,提花鑲空	Leno Brocades, White or Dyed.....	從價	15%
21	染色,素,市布,粗布,細布,洋 縐綉 (甲)寬不過七十七公分 分長不過三十一公尺 (乙)寬不過七十七公分 分長過三十一公尺 不過四十公尺 (丙)寬不過九十二公分 分長不過二十公尺 (丁)寬不過九十二公分 分長過二十公尺 不過三十一公尺 (戊)寬不過九十二公分 分長過三十一公尺 不過四十公尺	Shirtings, Sheetings, and Pongees, Dyed, Plain:— (a) Not over 77 cm. by 31 metres ..... (b) Not over 77 cm. and over 31 metres but not over 40 metres ..... (c) Not over 92 cm. by 20 metres ..... (d) Not over 92 cm. and over 20 metres but not over 31 metres ..... (e) Not over 92 cm. and over 31 metres but not over 40 metres .....	從價	10%
22	染色,素,粗細斜紋布(僅 三 線或四線類) (甲)寬不過七十九公分 分長不過三十一公尺 (乙)寬不過七十九公分 分長過三十一公尺 不過四十公尺	Drills and Jeans (3 or 4 shaft only), Dyed, Plain:— (a) Not over 79 cm. by 31 metres ..... (b) Not over 79 cm. and over 31 metres but not over 40 metres .....	從價	10%
23	染色洋標布,拏花縐綉, 素縐綉,真假洋紅布,寬 不過八十二公分分長不過 二十三公尺 (甲)重一.五公斤及以下 (乙)重過一.五公斤不 過二.四公斤 (丙)重過二.四公斤	Dyed T-Cloths, Embossed Cantoons, Alpacos, and Real and Imitation Turkey Reds, not over 82 cm. by 23 metres:— (a) Weight 1.5 kg. and under ..... (b) Weight over 1.5 kg. but not over 2.4 kg. .... (c) Weight over 2.4 kg. ....	從價	10%
24	漂白,染色,印花,素或織花,細地絲光洋紗寬不過八十二公分分長不過三十公尺	Mercerised Crimps, White, Dyed or Printed, Plain or Figured, not over 82 cm. by 30 metres.	從價	15%

## 第一類 棉 及 其 製 品 類 級

號 別	貨 名	譯 文	稅 則	
	漂白或染色， 棉布品類	Cotton Piece Goods, White or Dyed—continued.		
25	漂白或染色，素或織花， 綢紋呢寬不過八十四公 分長不過三十一公尺	Oatmeal Crapes, White or Dyed, Plain or Figured, not over 84 cm. by 31 metres .....	從價	10%
26	本色，漂白，染色，染紗織， 綢布(綢紋呢不在內) (甲)寬不過三十九公分 (乙)寬過三十九公分 不過七十七公分	Cotton Crape (not including Oatmeal Crapes), Grey, Bleached, Dyed, or Yarn-dyed:— (a) Not over 39 cm. wide .....	從價	10%
27	漂白或染色，素或織花，羽 絨，羽緞，羽綢，充西緞，泰 西雷綢，斜羽綢，橫工嗶嘰， 人字嗶嘰，細嗶嘰，立巴 次布，粗條子布(羅緞不 在內)，蓆法布，水雲緞，寬 不過八十四公分長不過 三十一公尺 (甲)織花羽絨，羽綢.. (乙)其他.....	Lastings, Satteens, Italians, Imitation (West-faced) Venetians, Tientsin Twills, Beatrice Twills, Diagonal Twills, Herringbone Twills, Serges, Ribs, Cords (not including Poplins), Repps, and Moreens, White or Dyed, Plain or Figured, not over 84 cm. by 31 metres:— (a) Lastings and Italians, Figured .....	從價	15%
28	漂白或染色，素或織花，滌 直貢(五線組)，綉面羽絨(不 過五線組)，條子羽綢，寬 不過八十四公分長不過 三十一公尺	Satteen Drills (5 shaft), Warp-faced Satteens (not exceeding 5 shaft), and Satteen Stripes, White or Dyed, Plain or Figured, not over 84 cm. by 31 metres .....	"	10%
29	漂白或染色，素，羅緞(波 紋在內)，泰西緞，寬不 過八十四公分長不過三 十一公尺	Poplins (including Poplin Taffetas) and Venetians, White or Dyed, Plain, not over 84 cm. by 31 metres .....	"	15%
30	漂白或染色，織花，羅緞(波 紋在內)，泰西緞，寬不 過八十四公分長不過三 十一公尺	Poplins (including Poplin Taffetas) and Venetians, White or Dyed, Figured, not over 84 cm. by 31 metres .....	"	15%
31	平織，斜紋，絨布，棉法絨 (甲)漂白，染色，印花，染 紗織(雙面印花不在內) (一)寬不過六十四 公分長不過十四 公尺 (二)寬過六十四公 分不過七十七公分 長不過十四公尺 (三)寬過六十四公 分不過七十七公分 長不過二十九公尺 (四)寬過七十七公 分不過九十二公分 長不過十四公尺 (五)寬過七十七公 分不過九十二公 分長不過二十九 公尺 (乙)雙面印花，寬不 過七十七公分	Cotton Flannel, or Flannelette, of Plain or Twill Weave:— (a) White, Dyed, Printed, or Yarn-dyed (not including Duplex or Reversible Prints): (1) Not over 64 cm. by 14 metres .....	從價	10%

## 第一類棉及其製品類級

號列	貨名	譯文	稅則	
	漂白或染色，棉布品級	Cotton Piece Goods, White or Dyed—continued.		
32	染色亮毛呢 (甲)寬不過八十二公分長不過十九公尺 (乙)寬過八十二公分不過一百六十三公分長不過十九公尺	Cotton Spanish Stripes, Dyed:— (a) Not over 82 cm. by 19 metres..... (b) Over 82 cm. but not over 163 cm. by 19 metres.....	從價	10% 10%
33	染色，素，剪絨寬不過六十七公分	Cotton Velvets and Velvetens, Dyed, Plain, not over 67 cm. wide.....	"	15%
34	印花，織花，拈花，剪絨，及燈芯絨，厚燈芯絨，同絨，蓉絲錦布，芝蔴絨	Cotton Velvets and Velvetens, Printed, Figured, or Embossed, Velvet and Velveteen Cords, Corduroys, Fustians, Moleskins, and Plushes..	"	15%
35	漂白或染色，棉帆布，雙絲布	Cotton Canvas and Duck, White or Dyed.....	"	10%
36	未列名漂白或染色棉布	,, Piece Goods, White or Dyed, n.o.p.f. .	"	15%
	印花棉布品	Cotton Piece Goods, Printed.		
37	印花細洋紗，印花軟洋紗，印花粗洋紗，印花市布，印花粗布，印花細布，印花洋標布(灰印花標在內)，印花粗斜紋布，印花細斜紋布，印花橫工碎嘜，印花斜紋葵通布，印花羽布，印花席法布(印花席法葵通布不在內) (甲)寬不過五十一公分 (乙)寬過五十一公分不過一百七十七公分長不過十一公尺 (丙)寬過五十一公分不過八十二公分長不過二十八公尺 (丁)寬過八十二公分不過一百零七公分長不過二十八公尺	Printed Cambrics, Printed Lawns, Printed Muslins, Printed Shirtings, Printed Sheetings, Printed T-Cloths (including those known as Blue and White Printed T-Cloths), Printed Drills, Printed Jeans, Printed Diagonal Twills, Printed Twill Cretonnes, Printed Silestas, and Printed Repps (not incl. Repp Cretonnes):— (a) Not over 51 cm. wide..... (b) Over 51 cm. but not over 117 cm. by 11 metres..... (c) Over 51 cm. but not over 82 cm. by 28 metres..... (d) Over 82 cm. but not over 107 cm. by 28 metres.....	從價	15% 15% 15% 15%
38	印花綢地絲光洋紗，見第二十四號	Printed Mercerised Crimps. See No. 24.		
38	印花綢紋呢，印花綢紋葵通布，寬不過八十二公分長不過二十八公尺	Printed Oatmeal Crapes and Oatmeal Crape Cretonnes, not over 82 cm. by 28 metres.....	從價	15%
39	印花縐布 (甲)寬不過三十九公分 (乙)寬過三十九公分不過七十七公分	Printed Cotton Crape:— (a) Not over 39 cm. wide..... (b) Over 39 cm. but not over 77 cm. wide..	從價	15% 15%
40	印花洋羅寬不過七十九公分長不過二十八公尺	Printed Lenos, not over 79 cm. by 28 metres..	"	15%

## 第一類 棉及其製品類 續

號列	貨名	譯文	稅則
<b>印花棉布品類</b>			
<b>Cotton Piece Goods, Printed—continued.</b>			
41	印花羽緞,印花縐布,印提花洋紗(印花條子,格子,在內),印花羽綢,印花格布,印花泰西緞,印花羽縐,印花斜羽綢,印花粗條子布,印花羅縐,印花水雲縐,寬不過八十二公分長不過二十八公尺 印花縐布,棉法縐,見第三十一號	Printed Satteens and Satinets, Printed Brocades (including Printed Fancy Woven Stripes or Checks), Printed Italians, Printed Damasks, Printed Venetians, Printed Lastings, Printed Beatrice Twills, Printed Cords, Printed Poplins, and Printed Moreens, not over 82 cm. by 28 metres ..... Printed Flannelette. See No. 31.	從價 15%
42	一色印雙面印花平織布寬不過八十二公分長不過二十八公尺 印花剪綉,見第三十四號	Duplex or Reversible Prints of Shirting Weave and one colour only, not over 82 cm. by 28 metres ..... Printed Velvets and Velveteens. See No. 34.	從價 15%
43	未列名印花棉布(各種雙面印花布,除已列在第三十一號及第四十二號者外,均在內)	Cotton Piece Goods, Printed, n.o.p.f. (including Duplex or Reversible Prints not provided for in Nos. 31 and 42).....	從價 15%
<b>雜類棉布品</b>			
<b>Cotton Piece Goods, Miscellaneous.</b>			
44	未列名染紗織棉布...	Cotton Piece Goods, Yarn-dyed, n.o.p.f. ....	從價 15%
45	橡皮雨衣布	Waterproof Cloth, Rubbered .....	" 15%
46	未列名棉布.....	Cotton Piece Goods, n.o.p.f. ....	" 15%
<b>棉花,棉線,棉紗,及未列名棉製品</b>			
<b>Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.</b>			
47	棉花.....	Cotton, Raw .....	從價 5%
48	廢棉花,廢紗頭.....	" Waste and Yarn Waste.....	" 5%
49	棉胎.....	" Wadding .....	" 10%
50	破布.....	Rag .....	" 5%
51	棉紗	Yarn:—	
	(甲) 本色(不論股數)	(a) Grey (irrespective of fold):	
	(一) 不過十七支	(1) Counts up to and including 17 .....	從價 10%
	(二) 過十七支不過二十三支	(2) Counts above 17 and up to and including 23 .....	" 10%
	(三) 過二十三支不過三十五支	(3) Counts above 23 and up to and including 35 .....	" 10%
	(四) 過三十五支不過四十五支	(4) Counts above 35 and up to and including 45 .....	" 10%
	(五) 過四十五支	(5) Counts above 45 .....	" 10%
	(乙) 其他.....	(b) Others .....	" 10%
52	棉線	Thread:—	
	(甲) 捲納,捲圓錐形,縫線	(a) Sewing Cotton, on spools or cops:	
	(一) 雙股,三股,不過四十六公尺	(1) 2-cord and 3-cord, 46 metres or less ..	從價 10%
	(二) 六股,不過四十六公尺	(2) 6-cord, 46 metres or less .....	" 10%
	(三) 其他長度.....	(3) Other lengths. ....	" 10%

## 第一類 棉及其製品類 級

號列	貨名	譯文	稅則	
	棉花, 棉線, 棉紗, 及未列名棉製品	Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.— <i>continued.</i>		
	棉線(續)	Thread— <i>continued.</i> —		
	(乙)成絨, 成球, 編結線, 刺繡線	(b) Crochet or Embroidery Cotton, in skeins or balls	從價	15%
	(丙)其他	(c) Others	"	15%
53	棉質假金線	Imitation Gold Thread, on Cotton	"	25%
54	棉質假銀線	" Silver	"	25%
55	棉繩, 索, 繩	Cotton Rope, Twine, and Cordage	"	10%
56	燭芯	Candlewick	"	10%
57	花邊, 裝飾, 繡貨, 其他裝飾用品, 及全部用上列各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof	"	40%
58	蚊帳紗	Mosquito Netting	"	15%
59	製襪彩用或針織棉布	Stockinet or Knitted Tissue:—		
	(甲)起毛者	(a) Raised	從價	15%
	(乙)未起毛者	(b) Not Raised	"	15%
60	起毛針織衛生衣類	Knitted Clothing, Raised	"	20%
61	未起毛汗衫褲	Singlets or Drawers, not Raised	"	20%
62	短襪, 長襪	Socks and Stockings:—		
	(甲)兩面均未起毛者	(a) Not Raised on either side:		
	(一)無光, 無絨光, 線製	(1) Made of ungasped or unmercerised thread	從價	20%
	(二)光, 絨光, 線製	(2) Made of gasped or mercerised thread	"	20%
	(乙)其他	(b) Others	"	20%
63	寬緊帶	Elastic Webbing, Braid, and Cord	"	15%
64	未裝飾或裝飾, 腳帶	Ankle-bands, Plain or Decorated	"	20%
65	燈芯	Lampwick	"	10%
66	圍絨毛巾	Towels, Turkish	"	15%
67	無花毯, 印花毯, 老虎毯, 及毯布	Blankets, Plain, Printed, or Jacquard, and Blanket Cloth	"	15%
68	手帕	Handkerchiefs	"	15%
69	新布袋	Bags, New	"	10%
70	未列名衣服, 及衣著零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	"	25%
71	未列名棉貨	Cotton Goods, n.o.p.f.	"	20%

第二類 亞麻, 苧麻, 火麻, 蘇麻, 及其製品類  
(摻雜棉花者在內)

參看第一頁之第一, 二, 三, 四類之附註  
第一頁第一, 二, 三, 四類ノ附註參照

號列	貨名	譯文	稅則
72	蘇麻.....	Jute, Raw .....	從價 5%
73	亞麻, 苧麻, 火麻.....	Flax, Ramie, and Hemp, Raw .....	„ 5%
74	亂麻頭.....	Oakum .....	„ 5%
75	紗, 線, 繩, 索, 纜.....	Yarn, Thread, Cordage, Twine, and Rope .....	„ 10%
76	花邊, 衣飾, 繡貨, 其他裝飾用品, 及全部用上列各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof .....	„ 40%
77	透水或不透水之火麻, 蘇麻, 所織船用篷帆用等之帆布, 油帆布 (摻雜棉花者在內)	Canvas and Tarpaulin of Hemp and/or Jute, for Sails, Awnings, and similar purposes, Proofed or Unproofed (including those mixed with Cotton).....	„ 15%
78	亞麻製或亞麻夾棉製麻布	Piece Goods made of Flax or of Flax and Cotton .....	„ 15%
79	洋線袋布.....	Hessian Cloth .....	„ 10%
80	新, 火麻袋, 洋線袋.....	Hemp Bags or Hessian Bags, New .....	„ 10%
81	新蘇麻袋.....	Gunny Bags, New .....	„ 5%
82	舊, 蘇麻袋, 火麻袋, 洋線袋	Gunny Bags, Hemp Bags, and Hessian Bags, Old .....	„ 5%
83	未列名衣服, 及衣著等件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f. ....	„ 30%
84	未列名亞麻, 苧麻, 火麻, 蘇麻貨品 (摻雜棉花者在內)	Flax, Ramie, Hemp, and Jute Goods (including those mixed with Cotton), n.o.p.f. ....	„ 20%

第三類 毛及其製品類  
(摻雜他種纖維者在內,但摻雜絲者不在內)

參看第一頁之第一,二,三,四類之附註

第一頁第一,二,三,四類ノ附註參照

號列	貨名	譯文	稅則	
85	綿羊毛,山羊毛,駱駝毛 (已梳或已篦者在內)	Wool, Sheep's, Goats', and Camels' (including carded or combed) .....	從價	10%
86	廢,綿羊毛,山羊毛,駱駝毛 (摻雜他種纖維者在內,但摻雜絲者不在內)	Waste Wool, Sheep's, Goats', and Camels' (including Waste Wool mixed with any other fibres except Silk) .....	"	10%
87	粗細絨線,鬚絨線(絨線在內)	Yarn and Cord (including Berlin Wool):—		
	(甲) 純毛 .....	(a) Wholly of Wool .....	從價	15%
	(乙) 其他 .....	(b) Others .....	"	15%
88	花邊,裝飾,繡貨,其他裝飾用品,及全部用上列各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof .....	"	50%
89	針織呢絨 .....	Knitted Tissue .....	"	25%
90	旗紗布寬不過四十六公分長不過三十七公尺	Bunting, not over 46 cm. by 37 metres .....	"	25%
91	羽毛布寬不過七十九公分長不過五十七公尺	Camlets, not over 79 cm. by 57 metres .....	"	25%
92	素,縐花,縐紋,毛羽絨寬不過七十九公分長不過三十公尺	Lastings, Plain, Figured, or Crêped, not over 79 cm. by 30 metres .....	"	25%
93	粗犍暖寬不過七十九公分長不過二十三公尺	Long Ells, not over 79 cm. by 23 metres .....	"	25%
94	小呢寬不過一百六十三公分	Spanish Stripes, not over 163 cm. wide .....	"	25%
95	毛絨 .....	Plushes, Velvets, and all other Pile Cloths .....	"	30%
96	橡皮雨衣布 .....	Waterproof Cloth, Rubbered .....	"	30%
97	未列名呢絨(摻雜他種纖維者在內,但摻雜絲者不在內)	Woolen Piece Goods (including those mixed with any other fibres except Silk), n.o.p.f.—		
	(甲) 每平方公尺重不過二百公分	(a) Weighing not more than 200 grammes per square metre:		
	(一) 經線全為棉紗 .....	(1) With warp wholly of Cotton .....	從價	25%
	(二) 其他 .....	(2) Others .....	"	30%
	(乙) 每平方公尺重過二百公分不過四百公分	(b) Weighing more than 200 grammes but not more than 400 grammes per square metre:		
	(一) 經線全為棉紗 .....	(1) With warp wholly of Cotton .....	從價	25%
	(二) 其他 .....	(2) Others .....	"	30%
	(丙) 每平方公尺重過四百公分	(c) Weighing more than 400 grammes per square metre .....	"	30%
98	氈呢,氈套 .....	Felt and Felt Sheathing .....	"	20%
99	毛毯 .....	Blankets and Rugs .....	"	40%
100	地毯及其他地衣類 .....	Carpets, Carpeting, and all other Floor Coverings .....	"	50%
101	氈呢,帽,便帽	Hats and Caps of Felt:—		
	(甲) 不用頭絨或毛髮製成者 .....	(a) Made with materials other than Beaver or Hair .....	從價	30%
	(乙) 其他 .....	(b) Others .....	"	30%

## 第三類 毛及其製品類級

號列	貨名	譯文	稅則	
102	未列名衣服,及衣著零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f. ....	從價	40%
103	未列名毛貨(除雜他種纖維者在內,但提雜絲者不在內) (甲) 帽盔..... (乙) 其他.....	Woolen Goods (including those mixed with any other fibres except Silk), n.o.p.f.:— (a) Hat Bodies ..... (b) Others .....	從價 ”	20% 30%

第四類 絲及其製品類  
(摻雜他種纖維者在內)

本稅則所謂「絲」係包括「人造絲」而言  
本稅表中絹ヲル名稱ハ人造絹ヲ含ムモノトス  
參看第一頁之第一,二,三,四類之附註  
第一頁第一,二,三,四類ノ附註參照

號列	貨名	譯文	稅則	
			從價	稅率
104	人造細絲,粗絲	Artificial Silk Floss and Yarn	從價	25%
105	未列名絲及廢絲	Silk and Waste Silk, n.o.p.f.	"	25%
106	絲質假金銀線(摻雜他種纖維者在內)	Imitation Gold or Silver Thread, on Silk (including those mixed with any other fibres)	"	40%
107	未列名紗,線	Yarn and Thread, n.o.p.f.	"	30%
108	花邊,衣飾,繡貨,其他裝飾用品,及全部用上列各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof	"	50%
109	針織綢緞	Knitted Tissue	"	50%
110	寬緊帶	Elastic Webbing, Braid, and Cord	"	40%
111	羅底紗	Bolting Cloth	"	15%
112	絨絨	Plushes, Velvets, and all other Pile Cloths	"	50%
113	白,染色,染紗織,蠶絲棉織	Silk (Natural) and Cotton Satins, White, Dyed, or Yarn-dyed:—		
	(甲)素	(a) Plain	從價	40%
	(乙)綴花	(b) Figured	"	40%
	(丙)染紗織	(c) Yarn-dyed	"	40%
114	未列名綢緞(摻雜他種纖維者在內)	Silk Piece Goods (including those mixed with any other fibres), n.o.p.f.:—		
	(甲)蠶絲	(a) Of Natural Silk	從價	50%
	(乙)人造絲	(b) Of Artificial Silk	"	50%
	(丙)蠶絲夾人造絲	(c) Of Natural Silk and Artificial Silk	"	50%
	(丁)蠶絲夾毛,或夾毛及植物纖維	(d) Of Natural Silk and Wool or of Natural Silk and Wool and Vegetable Fibre...	"	50%
	(戊)人造絲夾毛,或夾毛及植物纖維	(e) Of Artificial Silk and Wool or of Artificial Silk and Wool and Vegetable Fibre...	"	50%
	(己)蠶絲夾植物纖維	(f) Of Natural Silk and Vegetable Fibre...	"	40%
	(庚)人造絲夾植物纖維	(g) Of Artificial Silk and Vegetable Fibre...	"	40%
115	未列名衣服,及衣著零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	"	50%
116	未列名絲貨(摻雜他種纖維者在內)	Silk Goods (including those mixed with any other fibres), n.o.p.f.	"	40%

第五類 金屬及其製品類  
(礦砂, 機器, 車輛在內)

號列	貨名	譯文	稅則	
	<b>礦砂品</b>	<b>Ores.</b>		
117	各種礦砂.....	Ores of all kinds .....	從價	5%
	<b>金屬品</b>	<b>Metals.</b>		
	<b>鋁</b>	<b>Aluminium:—</b>		
118	素箔(未加色).....	Foil, Plain, not Coloured .....	從價	15%
119	粒, 錠, 塊.....	Grains, Ingots, and Slabs .....	"	5%
120	片, 板.....	Sheets and Plates .....	"	10%
121	絲.....	Wire .....	"	10%
122	其他(箔不在內).....	Others (not including Foil) .....	"	10%
123	剛金(耐磨金).....	Antifriction Metal .....	"	10%
124	純錫, 清錫.....	Antimony, Regulus and Refined .....	"	10%
	<b>黃銅</b>	<b>Brass and Yellow Metal:—</b>		
125	條, 竿.....	Bars and Rods .....	從價	10%
126	陽螺旋, 陰螺旋, 錫釘 (兩頭釘), 墊圈	Bolts, Nuts, Rivets, and Washers .....	"	15%
127	錠(鎔化舊黃銅在內)	Ingots (including Old Brass or Old Yellow Metal remelted) .....	"	5%
128	釘.....	Nails .....	"	15%
129	舊黃銅, 碎黃銅(適合 復製用)	Old or Scrap (fit only for remanufacture) .....	"	5%
130	螺絲釘.....	Screws .....	"	15%
131	片, 板.....	Sheets and Plates .....	"	10%
132	小釘.....	Tacks .....	"	15%
133	管子.....	Tubes .....	"	10%
134	絲.....	Wire .....	"	10%
135	其他.....	Others .....	"	10%
	<b>紫銅</b>	<b>Copper:—</b>		
136	條, 竿.....	Bars and Rods .....	從價	10%
137	陽螺旋, 陰螺旋, 錫釘 (兩頭釘), 墊圈	Bolts, Nuts, Rivets, and Washers .....	"	15%
138	錠, 塊(鎔化舊紫銅在 內)	Ingots and Slabs (including Old Copper remelted) .....	"	5%
139	釘.....	Nails .....	"	15%
140	舊紫銅, 碎紫銅(適合 復製用)	Old or Scrap (fit only for remanufacture) .....	"	5%
141	片, 板.....	Sheets and Plates .....	"	10%
142	小釘.....	Tacks .....	"	15%
143	管子.....	Tubes .....	"	10%
144	絲.....	Wire .....	"	10%
145	繩.....	" Rope .....	"	10%
146	其他.....	Others .....	"	10%
	<b>未鍍錳鋼鐵(竹節鋼, 彈 簧鋼, 工具用鋼, 特製鋼, 不在內)</b>	<b>Iron and Steel, Ungalvanized (not including Bamboo, Spring, Tool, and Alloy Steel):—</b>		
147	砧, 型砧, 鑄及零件, 鍛成鐵器坯	Anvils, Swage-blocks, Anchors and parts of, and Forgings:		
	(甲)每件重十一.五 公斤或以上	(a) Each weighing in every case 11.5 kg. or over .....	從價	10%
	(乙)每件重不及十 一.五公斤	(b) Each weighing in every case less than 11.5 kg. ....	"	10%

## 第五類 金屬及其製品類

號列	貨名	譯文	稅則	
	<b>金屬品類</b>	<i>Metals—continued.</i>		
	未鍍鋅鋼鐵(續)	Iron and Steel, Ungalvanized— <i>continued.</i> —		
148	短條,熟鐵塊,錠,塊,條片	Billets, Blooms, Ingots, Slabs, and Sheet-bars	從價	5%
149	陽螺旋,陰螺旋,墊圈	Bolts, Nuts, and Washers	"	15%
150	翻砂鐵器毛坯	Castings, Rough	"	15%
151	新鍊條及零件	Chains, New, and parts of	"	10%
152	舊鍊條	" Used	"	10%
153	鐵道岔道,轉車臺	Crossings and Turn-tables for Railways	"	5%
154	箍	Hoops	"	10%
155	釘條,條,絞條,變形條,丁字,水滲,三角,工字,樑,及其他建築用各式鋼鐵截段之爲機製原形者(盤旋半徑四半徑過六.四公釐,盤旋四半徑過四.八公釐,在內)	Nail-rods, Bars, Twisted or Deformed Bars, Tees, Channels, Angles, Joists, Girders, and other Structural Sections or Shapes (including Half-oval Rods in coil over 6.4 mm. wide and Rods in coil over 4.8 mm. in diameter) in the state in which they leave the rolls	"	10%
156	鐵絲,四釘,鐵方釘	Nails, Wire and Cut	"	15%
157	生鐵及鐵磚	Pig and Kettle	"	5%
158	管子及配件	Pipes, Tubes, and Pipe and Tube Fittings	"	10%
159	剪口鐵(不論大小雜和碎片,及水流,丁字,三角等段截,在內)	Plate Cuttings, of non-uniform size (including scrap lots of mixed dimensions, irrespective of size, and Croppings of Channels, Tees, and Angles)	"	10%
160	軌(軌道上所有鋼枕,魚尾板,狗頭釘,陽螺旋,陰螺旋,在內)	Rails (including Steel Sleepers, Fish-plates, Spikes, Bolts, and Nuts for use with the Rails)	"	5%
161	鋼釘(兩頭釘)	Rivets	"	15%
162	螺旋釘	Screws	"	15%
163	片,板,厚三.二公釐或以上	Sheets and Plates, 3.2 mm. thick or more	"	10%
164	片,板,厚不及三.二公釐	" " under 3.2 mm. thick	"	10%
165	狗頭釘	Spikes	"	15%
166	小釘	Tacks	"	15%
167	花馬口鐵	Tinned Plates, Decorated	"	10%
168	素馬口鐵	" " Plain	"	10%
169	舊馬口鐵(觀箱用之馬口鐵在內)	" " Old (including Box Linings)	"	10%
170	鍍錫鐵小釘	" Tacks	"	15%
171	絲	Wire	"	10%
172	其他	Others	"	10%
	鍍鋅鋼鐵	Iron and Steel, Galvanized:—		
173	陽螺旋,陰螺旋,鋼釘(兩頭釘),墊圈	Bolts, Nuts, Rivets, and Washers	從價	15%
174	釘,小釘,螺旋釘	Nails, Tacks, and Screws	"	15%
175	管子及配件	Pipes, Tubes, and Tube Fittings	"	10%
176	片	Sheets:		
	(甲)瓦紋片	(a) Corrugated	從價	10%
	(乙)平片	(b) Plain	"	10%
177	絲	Wire	"	10%
	絲繩(繩纜心有或無),見第一百八十一號及第一百八十二號	" Rope (with or without fibre core). See Nos. 181 and 182.	"	

## 第五類 金屬及其製品類級

號列	貨名	譯文	稅則	
	金屬品類	Metals—continued.		
	鍍鋅鋼鐵(續)	Iron and Steel, Galvanized—continued:—		
	絲段,見第一百七十九號	Wire Shorts. See No. 179.		
178	其他	Others	從價	10%
	鍍鋅或未鍍鋅鋼鐵	Iron and Steel, Galvanized or Ungalvanized:—		
179	圓鐵,絲段,壞線,條段,條頭,舊線,鑽頭,碎箱(不論大小雜和碎片在內)	Cobbles, Wire Shorts, Defective Wire, Bar Croppings and Bar Ends, Used Hoops and Hoop Ends or Cuttings (including scrap lots of mixed dimensions, irrespective of size) . . .	從價	10%
180	未列名舊鐵,碎鐵(祇合複製用)	Old or Scrap (fit only for remanufacture), n.o.p.f.	"	5%
181	新絲繩(麻繩心有或無)	Wire Rope, New (with or without fibre core)	"	10%
182	舊絲繩(麻繩心有或無)	" " Old " " "	"	10%
	竹節鋼,彈簧鋼,工具用鋼,特製鋼	Steel, Bamboo, Spring, Tool, and Alloy:—		
183	竹節鋼	Bamboo Steel	從價	10%
184	彈簧鋼	Spring Steel	"	10%
185	工具用鋼(利鋼在內),特製鋼	Tool Steel (including High-speed Steel) and Alloy or Special Steel	"	10%
186	鋼鐵板,片,三角,水澆,丁字,工字,樑,及其他建築用,擄造用之各式鋼鐵體段,其已經鑽洞,打洞,合成,裝成,屈成,或不僅鍛打,軋壓,翻製者	Iron or Steel Plates or Sheets, Angles, Channels, Tees, Joists, Girders, and other Structural Sections or Building Forms of Iron or Steel, if drilled, punched, assembled, fitted, or fabricated for use, or otherwise advanced beyond hammering, rolling, or casting	"	15%
187	金銀條,帶	Gold and Silver Bullion and Coins	無稅	
188	鐵錫屑	Iron and Tin Dross	從價	5%
	鉛	Lead:—		
189	舊鉛(祇合複製用)	Old (fit only for remanufacture)	從價	5%
190	塊,條	Pigs or Bars	"	5%
191	管子	Pipes	"	10%
192	片	Sheets	"	10%
193	絲	Wire	"	10%
194	其他	Others	"	10%
195	錳	Manganese	"	5%
196	鐵錳	" Ferro-	"	5%
197	鎳	Nickel	"	5%
198	鉛,未製成物件者,如錠,條,片,板(厚不在三.二公釐以下),及廢料,碎屑	Platinum, Unmanufactured, i.e., in Ingots, Bars, Sheets, or Plates, not less than 3.2 mm. thick, and Waste or Scrap.	無稅	
199	水銀	Quicksilver	從價	10%
	錫	Tin:—		
200	塊錫	Compound	從價	5%
201	錠,塊	Ingots and Slabs	"	5%
202	管子	Pipes	"	10%
203	其他(錫箔不在內)	Others (not including Tinfoil)	"	10%
204	活字金	Type Metal	"	10%
	白銅	White Metal or German Silver:—		
205	條,錠,片	Bars, Ingots, and Sheets	從價	10%
206	絲	Wire	"	10%
207	其他	Others	"	10%

## 第五類 金屬及其製品類 續

號列	貨名	譯文	稅則	
	<b>金屬品類</b>	<b>Metals—continued.</b>		
	鋅(白鉛)	Zinc:—		
208	粉,塊.....	Powder and Spelter.....	從價	5%
209	片(有孔片在內),板,鍋爐板.....	Sheets (including Perforated), Plates, and Boiler Plates.....	"	10%
210	其他.....	Others.....	"	10%
211	未列名金屬箔或葉.....	Metallic Foil or Leaf, n.o.p.f.....	"	15%
212	未列名金屬品.....	Metals, n.o.p.f.....	"	10%
	<b>金屬器具</b>	<b>Metalware.</b>		
213	未列名鋁器,黃銅器,古銅器,紫銅器,錫鉛器.....	Aluminiumware, Brassware, Bronzeware, Copperware, and Pewterware, n.o.p.f.....	從價	20%
214	未列名鉑器,金器,銀器(表鏈在內) (甲)全係鉑,金,銀製成或用珠寶鑲嵌者 (乙)夾,銕,包鉑,金銀者	Platinumware, Goldware, and Silverware (including Watch Chains), n.o.p.f.:— (a) Solid and/or decorated with Jewels..... (b) Filled, Rolled, Plated, or Washed.....	從價	40%
215	未列名電鍍或未電鍍金屬器具(利口器在內)	Metalware Electroplated or not, n.o.p.f. (including Cutlery).....	"	20%
	<b>機器及工具</b>	<b>Machinery and Tools.</b>		
216	農業機器及其配件.....	Agricultural Machinery, and parts thereof.....	..	無稅
217	發電或傳電之電氣機器,如發電機,電動機,變壓器,變流機等,及其配件	Electrical Machinery for Power Generating and Transmission, such as Dynamos, Motors, Transformers, Converters, etc., and parts thereof.....	從價	5%
218	製造機械工具,如車床,刨床,鑽床等,及其配件	Machine Tools, such as Lathes, Planers, Drill Presses, etc., and parts thereof.....	"	5%
219	機械工具,如剝子,鑽子,磨光錘等(用氣壓或電力之工具在內),及全部或大部份用金屬製之手工器具	Machine Shop Tools, such as Cutters, Drills, Reamers, etc. (including Pneumatic and Electrically Operated Tools), and Hand Tools made wholly or chiefly of metal.....	"	5%
220	發動機,如煤氣引擎,汽油引擎,蒸汽引擎,水力透平,蒸汽透平,透平發電機,其他發電機之連有或不連有發電機者,及其配件	Prime Movers, i.e., Gas Engines, Oil Engines, Steam Engines, Hydraulic Turbines, Steam Turbines, Turbo-generator Sets, and other Prime Movers, combined with Generators or not, and parts thereof.....	"	5%
221	蒸汽鍋爐,省熱器,乾汽機,機械燃煤機,及其他鍋爐,並同用之各種機械,及其配件	Steam Boilers, Economisers, Superheaters, Mechanical Stokers, and other Boiler-room Accessories, and parts thereof.....	"	5%
222	縫紉機,針織機,及其配件	Sewing or Knitting Machines, and parts thereof	"	10%
223	打字機,自動開貨機,計算機,銀錢登記機,印壓機,打字票機,時日表明機,複印機,編號機,及其他種類之辦公室用機器,及其配件	Typewriters, Automatic Sales Machines, Calculating Machines, Cash Registers, Copy Presses, Cheque Perforators, Dating Machines, Duplicating Machines, Numbering Machines, and similar Office Machines for Clerical or Accounting Purposes, and parts thereof.....	"	20%
224	未列名機器及其配件	Machinery, n.o.p.f., and parts thereof.....	"	10%

## 第五類 金屬及其製品類 續

號列	貨名	譯文	稅則	
	<b>科學儀器</b>	<b>Scientific Instruments.</b>		
225	氣壓表, 寒暑表, 畫圖, 測量, 醫學, 行船, 光學, 外科, 牙科, 及其他未列名科學上之儀器或器具, 及其零件, 耐用品	Barometers, Thermometers, Drawing, Surveying, Medical, Nautical, Optical, Surgical, Dental, and all other Scientific Instruments or Apparatus, and parts or accessories thereof, n.o.p.f. ....	從價	10%
	<b>車輛船艇</b>	<b>Vehicles and Vessels.</b>		
226	飛機, 水上飛機, 及其他航空機器, 及其配件	Aeroplanes, Hydroplanes, and all other Flying Machines, and parts thereof. ....	從價	5%
227	各種救火汽車, 救火機 (手用化學消防器在內), 及其他種救火用機件, 及其配件	Fire Engines, Hydrants, and other Fire-extinguishing Appliances, irrespective of propelling power (including Hand Chemical Fire Extinguishers), and parts thereof. ....	"	5%
228	馬達船, 帆船, 汽船, 及其配件與未列名材料 (甲) 整個 ..... (乙) 未列名零件及材料	Motor-boats, Sail-boats, and Steamers, and parts or materials thereof, n.o.p.f.— (a) Complete ..... (b) Parts or Materials, n.o.p.f. ....	從價	15%
229	汽車 (甲) 馬達拖動車, 拖車, 容十二座以上之長途汽車, 載重一公噸以上之馬達貨車, 及此項車輛之車蓋 (乙) 其他, 全部或拆散 (包括腳踏汽車, 汽車, 一切未列名汽車, 此項車輛之車蓋, 及各種汽車零件, 附件等 (車輪胎除外))	Vehicles, Motor:— (a) Motor Tractors, Motor Trailers, Motor Passenger Vehicles with seats for not less than 12 passengers, Motor Trucks over 1 metric ton carrying capacity, and Chassis for any of the above ..... (b) Others, assembled or in parts (including Motor-cycles, Motor-cars, and Motor Vehicles, n.o.p.f.); Chassis for any of the above; and parts and accessories (except Tires) for any kind of Motor Vehicle ..	從價	15%
230	鐵道或電車道用品 (甲) 機車, 煤水車 .... (乙) 鐵道或電車道用之客車, 貨車 (丙) 鐵道或電車道用之未列名材料	Railway and Tramway Supplies:— (a) Locomotives and Tenders ..... (b) Railway or Tramway Carriages or Wagons. .... (c) Railway or Tramway Materials, n.o.p.f. ..	從價	5%
231	未列名車輛 (腳踏車在內), 及其配件 (車輪胎除外)	Vehicles, n.o.p.f. (including Cycles), and parts thereof (except Tires). ....	"	15%
	<b>他種金屬製品</b>	<b>Other Metal Manufactures.</b>		
232	槍械及子彈 (甲) 防身或獵用 ..... (乙) 其他 .....	Arms and Ammunition:— (a) For Personal or Sporting Use ..... (b) Others .....	從價	40%
233	全部或大部份金屬製床架, 輕便床, 行軍床, 他種傢具, 及其零件, 附件	Bedsteads, Cots, Camp Beds, and other kinds of Furniture made wholly or chiefly of metal, and parts or accessories thereof. ....	"	25%
234	鐘 (甲) 整個 ..... (乙) 零件 .....	Clocks:— (a) Complete ..... (b) Parts .....	從價	20%
			"	15%

第五類 金屬及其製品類

號列	貨名	譯文	稅則	
<b>他種金屬製品類</b> <b>Other Metal Manufactures—continued.</b>				
235	燃煤, 燃油, 酒精之火爐, 烹任器, 及其他類似之器具, 及其配件	Coal-burning, Oil-burning, and Spirit-burning Stoves, Cookers, and similar appliances, and parts thereof.....	從價	25%
236	裝置電線, 傳達, 或分配電力用之各種電氣材料 (甲) 電燈泡, 磁夾板, 阻電物, 頂板, 電盤, 鉛絲盒, 插栓, 插栓心子, 開關, 配電板 (乙) 電線, 電纜, 及其他未列名電氣材料	Electrical Materials, Fixtures, and Fittings for Wiring, Transmission, and Distribution:— (a) Bulbs, Cleats, Insulators, or Knobs, Ceiling Rosettes, Fuse-boxes, Plugs, Receptacles, Switches, and Switchboards..... (b) Cords or Wires, Cables, and all other Electrical Materials, n.o.p.f. ....	從價	15%
237	電力烹任器, 電扇, 電筒, 電氣熨斗, 電燈器, 電氣暖器, 烘麵包器, 及其他同類電力器具, 及其配件	Electric Cookers, Fans, Flash-lights, Irons, Lampware, Radiators, Toasters, and other similar Electric Appliances, and parts thereof.	"	25%
238	蓄電池, 乾電池, 凝電器, 及其配件	Electric Accumulators, Batteries, Condensers, and parts thereof.....	"	15%
239	各種錐刀 (甲) 錐面長不過十公分 (乙) 錐面長過十公分不過二十三公分 (丙) 錐面長過二十三公分不過三十六公分 (丁) 錐面長過三十六公分	Files of all kinds:— (a) Filing surface only, not over 10 cm. long (b) " " " over 10 cm. but not over 23 cm. long .. (c) " " " over 23 cm. but not over 36 cm. long .. (d) " " " over 36 cm. long....	從價	5%
240	煤氣燈頭, 煤氣烹任器, 煤氣暖爐, 煤氣爐, 煤氣熨斗, 煤氣燒水爐, 及其他同類煤氣器具, 及其配件, 附件	Gas Burners, Cookers, Heaters, Lamps, Ranges, Water-heaters, and other similar Gas-burning Appliances, and parts or accessories thereof ..	"	25%
241	量煤氣表, 水表, 電流表, 電壓表, 電力表, 及其他類似之計量器	Gas-meters, Water-meters, Ammeters, Voltmeters, Wattmeters, and other similar Measuring Instruments .....	"	10%
242	針 (甲) 手工縫紉用..... (乙) 縫紉機或針織機用 (丙) 其他.....	Needles:— (a) Hand-sewing .....	從價	10%
243	保險箱櫃, 錢箱, 及保險庫門	Safes, Cash Boxes, and Strong-room Doors ...	"	20%
244	電話機, 電報機, 及其配件 (甲) 無線電話機及其零件 (一) 刻度盤, 電線, 電阻器, 傳話器, 聽筒, 收音器, 晶體, 發報機, 真空管, 篩選波變壓器, 及各式收發報用之凝電器	Telephonic and Telegraphic Instruments, and parts thereof:— (a) Radio Sets and parts:  (1) Hard Rubber or Composition Dials, Litzendraft Wire, Grid Leak, Microphones, Headphones, Loud Speakers and Loud Speaker Units, Crystals, Transmitting Vacuum Tubes, Intervalve Audio Frequency Transformers, and Receiving and Transmitting Condensers of all kinds.....	從價	15%

第五類 金屬及其製品類

號列	貨名	譯文	稅則	
	他種金屬製品類	Other Metal Manufactures—continued.		
	電話機, 電報機, 及其配件(續)	Telephonic and Telegraphic Instruments, and parts thereof—continued.—		
	(甲) 無線電話機及其零件(續)	(a) Radio Sets and parts—continued:		
	(二) 蜂音器, 收報真空管, 電池消除器, 燈座, 插筒, 插頭, 及無線電機用鑄件	(2) Buzzers, Receiving Vacuum Tubes, A.B.C. Battery Eliminators, Sockets, Jacks, Plugs, Lugs and Tips, Binding Posts, Name-plates, and Brackets....	從價	15%
	(三) 開關, 搖電器, 電鑰, 線圈, 全部無線電機及單位	(3) Switches, Lightning Arresters, Keys, Coils, and Complete Radio Sets and Units.....	"	20%
	(乙) 其他	(b) Others .....	"	15%
245	空馬口鐵箱(裝煤油用, 容量一八.九三公升或五美加倫)	Tins, Empty, for Kerosene Oil (of 18.93 litres or 5 American gallons capacity):—		
	(甲) 兩空馬口鐵箱及空木箱	(a) Two Tins, with case .....	從價	10%
	(乙) 單只空馬口鐵箱	(b) Tins, single .....	"	10%
246	表	Watches:—		
	(甲) 整個	(a) Complete:		
	(一) 其殼盒飾有珠寶或全部或大部份係鎊, 金, 白金, 青金, 銀製成者	(1) With Cases Decorated with Jewels or Made wholly or chiefly of Solid Platinum, Gold, White Gold, Green Gold, or Silver.....	從價	40%
	(二) 其殼盒係包, 夾, 鍍鎊, 金, 白金, 青金, 銀者	(2) With Cases Coated, Filled, or Plated with Platinum, Gold, White Gold, Green Gold, or Silver.....	"	30%
	(三) 其他	(3) Others.....	"	20%
	(乙) 零件	(b) Parts:		
	(一) 殼盒	(1) Cases:		
	(子) 飾有珠寶或其全部或大部份係鎊, 金, 白金, 青金, 銀製成者	(i) Decorated with Jewels or Made wholly or chiefly of Solid Platinum, Gold, White Gold, Green Gold, or Silver.....	從價	40%
	(丑) 夾, 包, 鍍鎊, 金, 白金, 青金, 銀者	(ii) Coated, Filled, or Plated with Platinum, Gold, White Gold, Green Gold, or Silver.....	"	30%
	(寅) 其他	(iii) Others.....	"	20%
	(二) 其他	(2) Others.....	"	20%
247	未列名金屬製品	Metal Manufactures, n.o.p.f. ....	"	20%

## 第六類 食品, 飲料, 草藥類

號列	貨名	譯文	稅則	
	<b>魚介, 海產品</b>	<b>Fishery and Sea Products.</b>		
248	散裝海菜, 石花菜.....	Agar-agar, in bulk.....	從價	10%
249	鮑魚	Awabi:—		
	(甲) 散裝.....	(a) In bulk.....	從價	20%
	(乙) 罐裝.....	(b) Canned.....		20%
	(丙) 其他.....	(c) Others.....		20%
250	海參	Bicho de Mar:—		
	(甲) 黑刺參.....	(a) Black, Spiked.....	從價	20%
	(乙) 黑光參.....	(b) „ not Spiked.....		20%
	(丙) 白海參.....	(c) White.....		20%
251	蛤蜊, 蚶子	Cockles:—		
	(甲) 乾.....	(a) Dried.....	從價	10%
	(乙) 鮮.....	(b) Fresh.....		10%
252	江瑤柱(干貝).....	Comпой.....		20%
253	蟹肉乾.....	Crabs' Flesh, Dried.....		15%
254	魚骨.....	Fish Bones.....		10%
255	乾鱈魚(無骨者在內).....	„ Cod, Dried (including Boneless).....		10%
256	乾魷魚, 墨魚.....	„ Cuttle.....		15%
257	乾魚, 烟燻魚(乾鱈魚, 魷魚, 墨魚, 不在內).....	„ Dried and Smoked (not including Dried Codfish and Cuttle-fish).....		10%
258	鮮魚.....	„ Fresh.....		10%
259	鹹青鱈魚.....	„ Herring, Salt.....		10%
260	魚肚	Fish Maws:—		
	(甲) 上等(每個重〇.六〇公斤或以上).....	(a) 1st Quality (i.e., weighing 0.60 kg. or over per piece).....	從價	40%
	(乙) 次等(每個重不及〇.六〇公斤).....	(b) 2nd Quality (i.e., weighing under 0.60 kg. per piece).....		40%
261	鮭(鮭)魚腹.....	Fish, Salmon Bellies.....		10%
262	未列名鱈魚.....	„ Salt, n.o.p.f.....		10%
263	魚皮.....	Fish Skin.....		15%
264	淡菜乾, 蠔乾, 鹽乾.....	Mussels, Oysters, and Clams, Dried.....		15%
265	散裝蝦乾, 蝦米.....	Prawns and Shrimps, Dried, in bulk.....		10%
266	海帶絲.....	Seaweed, Cut.....		10%
267	海帶.....	„ Long.....		10%
268	海帶片.....	„ Prepared.....		10%
269	紅海藻.....	„ Red.....		10%
270	淨魚翅.....	Sharks' Fins, Prepared.....		40%
271	未淨魚翅.....	„ „ not Prepared.....		40%
272	未列名魚介, 海產品	Fishery and Sea Products, n.o.p.f.:—		
	(甲) 散裝.....	(a) In bulk.....	從價	15%
	(乙) 罐裝或他種裝.....	(b) Canned or in any other packing.....		15%
	<b>葷食, 罐頭食物, 日用雜貨品</b>	<b>Animal Products, Canned Goods, and Groceries.</b>		
273	鹹豬肉, 火腿	Bacon and Hams:—		
	(甲) 散裝.....	(a) In bulk.....	從價	25%
	(乙) 罐裝或他種裝.....	(b) Canned or in any other packing.....		25%
274	蒸粉.....	Baking Powder.....		15%
275	罐牛肉	Beef, Corned or Pickled:—		
	(甲) 桶裝.....	(a) In barrels.....	從價	25%
	(乙) 罐裝或他種裝.....	(b) Canned or in any other packing.....		25%

## 第六類 食品, 飲料, 草藥類 續

號列	貨名	譯文	稅則	
	葷食, 罐頭食物, 日用雜貨品 續	Animal Products, Canned Goods, and Groceries—continued.		
276	燕窩 (甲)毛燕窩(揀淨燕窩 層在內) (乙)白燕窩.....	Birds' Nests:— (a) Black (including Clarified Refuse) .....	從價	40%
		(b) White .....	”	40%
277	餅乾.....	Biscuits .....	”	30%
278	奶油.....	Butter .....	”	30%
279	魚子醬.....	Caviare .....	”	40%
280	奶酥.....	Cheese .....	”	30%
281	查古律(甜食不在內)...	Chocolate (not including Confectionery) .....	”	30%
282	可可.....	Cocoa .....	”	30%
283	咖啡.....	Coffee .....	”	30%
284	甜食.....	Confectionery .....	”	40%
285	小葡萄乾, 葡萄乾.....	Currants and Raisins .....	”	15%
286	野鳥蛋, 家禽蛋.....	Eggs, Game and Poultry .....	”	15%
287	罐頭及瓶裝食物 (甲)蘆筍..... (乙)淡奶皮, 淡牛奶.. (丙)菜及製餅菜料.. (丁)肉汁..... (戊)煉乳..... (己)橄欖油..... (庚)牛奶粉(乾乳, 勒吐 粉, 格那克素等, 在內) (辛)其他.....	Foodstuffs, in cans and bottles:— (a) Asparagus .....	從價	30%
		(b) Cream and Milk, Evaporated or Sterilised .....	”	15%
		(c) Fruits, Table and Pie .....	”	30%
		(d) Meat Extracts .....	”	15%
		(e) Milk, Condensed .....	”	15%
		(f) Oils, Salad or Olive .....	”	15%
		(g) Milk Food (including Dried Milk, Lactogen, Glaxo, etc.) .....	”	15%
		(h) Others .....	”	20%
288	蜂蜜.....	Honey .....	”	30%
289	菓蓉, 菓汁凍.....	Jams and Jellies .....	”	30%
290	豬油 (甲)散裝..... (乙)罐裝或他種裝..	Lard:— (a) In bulk .....	從價	20%
		(b) Canned or in any other packing .....	”	20%
291	通心粉, 粉絲, 及同類物品 (甲)散裝..... (乙)罐頭或他種裝..	Macaroni, Vermicelli, and similar products:— (a) In bulk .....	從價	25%
		(b) Canned or in any other packing .....	”	25%
292	假奶油及植物油製成 之同類物品	Margarine and similar products made of Vege- table Fats .....	”	30%
293	乾肉, 鹹肉.....	Meats, Dried and Salted .....	”	25%
294	豬肉皮.....	Pork Rind .....	”	15%
295	醬油, 沙士, 及其他未列名 調味品	Soy, Sauce, and all other Preparations, Extracts, or Substances for Flavouring Food, n.o.p.f. ..	”	30%
296	臘腸.....	Sausages, Dried .....	”	25%
297	菓子露, 菓子汁.....	Syrups and Juices, Fruit .....	”	30%
298	糖汁(糖膠).....	” Table .....	”	30%
299	茶葉 (甲)紅茶末..... (乙)其他.....	Tea:— (a) Tea Dust, Black .....	從價	15%
		(b) Others .....	”	25%
300	未列名食品	Foodstuffs, n.o.p.f. .....	”	20%

## 第六類 食品, 飲料, 草藥類

號列	貨名	譯文	稅則	
	雜糧, 菓品, 藥材, 子仁, 香料, 菜蔬品	Cereals, Fruits, Medicinal Substances, Seeds, Spices, and Vegetables.		
301	八角茴香	Aniseed Star	從價	15%
302	蘋果	Apples, Fresh	"	15%
303	阿魏	Asafetida	"	15%
304	大麥, 蕎麥, 玉蜀黍, 小米, 燕麥, 穀, 米, 粟, 小麥	Barley, Buckwheat, Maize, Millet, Oats, Paddy, Rice, Rye, and Wheat	"	無稅
305	雜糧粉及其他未列名雜糧	Flours and Cereals, n.o.p.f.:—		
	(甲) 麥粉	(a) Flour, Wheat	"	無稅
	(乙) 其他	(b) Others	從價	15%
306	薏仁米	Barley, Pearl	"	15%
307	大豆, 豌豆	Beans and Peas	"	5%
308	乾檳榔衣	Betelnut Husk, Dried	"	10%
309	乾檳榔	Betelnuts, Dried	"	10%
310	糠, 麸	Bran	"	10%
311	樟腦	Camphor:—		
	(甲) 粗樟腦, 淨樟腦(羅拿斯樟腦)(製成塊在內)	(a) Camphor ( <i>Laurus Camphora</i> ), Crude or Refined (including Shaped)	從價	20%
	(乙) 其他(仿製品在內)	(b) Others (including Imitation)	"	20%
312	冰片	Camphor Baroos:—		
	(甲) 上等	(a) Clean	從價	20%
	(乙) 下等	(b) Refuse	"	20%
313	三奈	Capoor Cutchery	"	10%
314	豆蔻砂仁殼	Cardamom Husk	"	10%
315	砂仁	Cardamoms, Inferior	"	15%
316	豆蔻	" Superior	"	15%
317	桂皮, 桂子	Cassia Lignea and Buds	"	15%
318	桂枝	" Twigs and Buds	"	15%
319	栗炭	Chestnuts	"	15%
320	茯苓	China-root	"	10%
321	肉桂	Cinnamon:—		
	(甲) 散裝	(a) In bulk	從價	15%
	(乙) 其他	(b) Others	"	20%
322	丁香	Cloves:—		
	(甲) 散裝	(a) In bulk	從價	15%
	(乙) 其他	(b) Others	"	20%
323	母丁香	Cloves, Mother	"	15%
324	高根	Cocaine	"	20%
325	飼料	Fodder	"	5%
326	未列名菓	Fruits, n.o.p.f.:—		
	(甲) 乾菓	(a) Dried	從價	15%
	(乙) 鮮菓	(b) Fresh	"	15%
327	良薑	Galangal	"	15%
328	揀淨洋參, 未揀淨洋參(參鬚, 參蒂, 碎參, 在內, 野參不在內)	Ginseng, Clarified or not Clarified (including Beard, Roots, and Cuttings, but not including Wild Ginseng)	"	40%
329	野參	Ginseng, Wild	"	40%
330	花生	Groundnuts:—		
	(甲) 帶殼花生	(a) In Shell	從價	15%
	(乙) 花生仁	(b) Shelled	"	15%
331	霍谷花	Hops	"	15%

## 第六類 食品, 飲料, 草藥類續

號列	貨名	譯文	稅則	
	雜糧, 菓品, 藥材, 子仁, 香料, 菜蔬品類	Cereals, Fruits, Medicinal Substances, Seeds, Spices, and Vegetables—cont.		
332	淨菜	Isinglass, Vegetable	從價	15%
333	檸檬	Lemons, Fresh	"	15%
334	荔枝乾	Lichees, Dried	"	10%
335	金針菜	Lily Flowers, Dried	"	10%
336	桂圓肉	Lunggan Pulp	"	10%
337	桂圓	Lunggans, Dried	"	10%
338	大麥芽	Malt	"	15%
339	未列名草藥材(粗製)	Medicinal Substances, Vegetable (Crude), n.o.p.f.	"	10%
340	各種嗎啡	Morphia in all forms	"	20%
341	香菇	Mushrooms	"	15%
342	散裝肉荳蔻	Nutmegs, in bulk	"	15%
343	橄欖	Olives:—		
	(甲)乾或製	(a) Dried or Preserved	從價	15%
	(乙)鮮	(b) Fresh	"	15%
344	鴉片酒	Opium, Tincture of	"	20%
345	橘片	Oranges, Fresh	"	15%
346	散裝陳皮	Peel, Orange, in bulk	"	10%
347	散裝胡椒	Pepper, in bulk:—		
	(甲)黑胡椒	(a) Black	從價	15%
	(乙)白胡椒	(b) White	"	15%
348	山薯	Potatoes, Fresh	"	5%
349	木香	Putchuck	"	10%
350	杏仁	Seed, Apricot	"	10%
351	蓮子	" Lily-flower (i.e., Lotus-nuts without Husks)	"	10%
352	大楓子	" Lucraban	"	10%
353	瓜子	" Melon	"	10%
354	松子	" Pine (i.e., Fir-nuts)	"	10%
355	芝麻	" Sesamum	"	10%
356	未列名杏仁	Seeds, n.o.p.f.	"	10%
357	未列名未製過香料, 調味品	Spices and Condiments, n.o.p.f., not Prepared:—		
	(甲)散裝	(a) In bulk	從價	15%
	(乙)其他	(b) Others	"	20%
358	甘蔗	Sugar Canes	"	10%
359	鮮菜蔬, 乾菜蔬, 製菜蔬, 鹹菜蔬	Vegetables, Fresh, Dried, Prepared, and Salted	"	10%
	糖 品	Sugar.		
360	糖漿	Molasses	從價	10%
361	糖, 在和蘭標本色第十一號以下者	Sugar, under Dutch Standard No. 11	"	25%
362	糖, 和蘭標本色第十一號至第十七號	" Dutch Standard No. 11 and over, but under No. 18	"	25%
363	糖, 和蘭標本色第十八號及以上	" Dutch Standard No. 18 and over	"	25%
364	方糖, 塊糖	" Cube and Loaf	"	40%
365	冰糖	" Candy	"	40%
366	未列名糖(如葡萄糖, 麥精糖, 乳糖, 楓樹糖, 菓子糖, 及糖精等)	" n.o.p.f. (such as Grape Sugar, Malt Sugar, Milk Sugar, Maple Sugar, Fruit Sugar, and Saccharine, etc.)	"	25%

## 第六類 食品, 飲料, 草藥類 續

號列	貨名	譯文	稅則	
	酒, 啤酒, 燒酒, 飲水等品	<b>Wines, Beer, Spirits, Table Waters, etc.</b>		
367	香質酒, 及標名香質酒 ..	Champagne and any other Wine sold under the label "Champagne" .....	從價	60%
368	阿思梯汽酒 .....	Sparkling Astis .....	"	60%
369	他種汽酒 .....	Other Sparkling Wines .....	"	60%
370	紅白葡萄酒汁酒 (甜酒不 在內)	Still Wines, Red or White, exclusively the produce of the natural fermentation of Grapes (not including Vins de Liqueur):—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
371	布爾得葡萄酒	Port Wine:—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
372	馬塞里葡萄酒	Marsala:—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
373	甜酒, 除布爾得, 馬塞里(即 馬得拉, 馬拉牙, 舍利等)	Vins de Liqueur other than Port and Marsala (viz., Madeira, Malaga, Sherry, etc.):—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
374	威末酒, 白酒, 金鷄納酒	Vermouth, Byrrh, and Quinquina .....	"	60%
375	桶裝威末酒 .....	in bulk .....	"	60%
376	日本清酒	Saké:—		
	(甲) 桶裝 .....	(a) In barrels .....	從價	50%
	(乙) 瓶裝 .....	(b) In bottles .....	"	50%
377	濃啤酒, 啤酒, 黑啤酒, 黑 苦酒, 蘋果汁酒, 梨汁酒, 他種菓汁酒	Ale, Beer, Porter, Stout, Cider, Perry, and similar Spirituous Liquors made of Fruits and Berries .....	"	50%
378	白蘭地酒, 高月白蘭地酒	Brandy and Cognac:—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
379	畏士忌酒	Whisky:—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
380	杜松燒酒	Gin:—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 .....	(b) In bulk .....	"	60%
381	糖酒	Rum:—		
	(甲) 瓶裝 .....	(a) In bottles .....	從價	60%
	(乙) 桶裝 (工業用糖酒 不在內)	(b) In bulk (not including Rum for industrial uses) .....	"	60%
382	甜酒 .....	Liqueurs .....	"	60%
383	汽水, 泉水 .....	Waters, Table, Aerated and Mineral .....	"	30%
384	未列名酒, 飲料 .....	Wines and all other Alcoholic or Spirituous Liquors and Beverages, n.o.p.f. ....	"	60%
	火酒, 酒精, (淡椰子酒, 木 精火酒, 木精酒精, 雜醇 油, 在內), 見第四百四十一 號	Spirits of Wine and Rectified Spirits or Alcohol (including Unsweetened Arrack, Methylated Spirits, Wood Alcohol, and Fusel Oil). See No. 441.		

## 第七類 烟草類

號列	貨名	譯文	稅則	
385	紙烟.....	Cigarettes.....	從價	60%
386	雪茄烟.....	Cigars.....	"	60%
387	鼻烟.....	Snuff.....	"	60%
388	烟葉.....	Tobacco, Leaf.....	"	15%
389	烟絲	Tobacco, Prepared:—		
	(甲) 罐裝或包裝.....	(a) In tins or packages.....	從價	60%
	(乙) 散裝.....	(b) In bulk.....	"	60%
390	烟梗.....	Tobacco Stalk.....	"	15%
391	烟用雜貨.....	Tobacconists' Sundries.....	"	50%

## 第八類 化學產品及染料類

號列	貨名	譯文	稅則	
	<b>化學產品及製藥品</b>	<b>Chemicals and Pharmaceuticals.</b>		
392	阿西替林,筒裝或他種裝	Acetylene, in cylinder or other packing	從價	10%
393	醋酸	Acid, Acetic	"	10%
394	硼酸	Acid, Boracic:—		
	(甲) 每件重不在三.二公斤以下	(a) In packages of not less than 3.2 kg. each	從價	10%
	(乙) 每件重不及三.二公斤	(b) In packages of less than 3.2 kg. each	"	10%
395	石炭酸(臭藥水)	Acid, Carboic	"	10%
396	鹽酸(鹽強水)	Acid, Hydrochloric (i.e., Muriatic):—		
	(甲) 散裝	(a) In bulk	從價	10%
	(乙) 他種裝	(b) In other packings	"	10%
397	硝酸(硝強水)	Acid, Nitric	"	10%
398	草酸	" Oxalic	"	10%
399	硫酸(磺強水)	" Sulphuric	"	10%
400	鉻酸	Alum, Chrome	"	10%
401	硫酸鎂	Alumina, Sulphate of	"	10%
402	無水亞莫尼亞	Ammonia, Anhydrous	"	10%
403	亞莫尼亞溶液	Ammonia, Water:—		
	(甲) 散裝	(a) In bulk	從價	10%
	(乙) 他種裝	(b) In other packings	"	10%
404	綠化銨(綠砂)	Ammonia, Chloride of (i.e., Sal Ammoniac)	"	10%
405	硫酸銨(肥料)	" Sulphate of	"	5%
406	三硫化錫	Antimony Trisulphide	"	5%
407	碳酸銨	Barium, Carbonate of	"	10%
408	氯化銨	" Chloride of	"	10%
409	漂白粉	Bleaching Powder (i.e., Chloride of Lime)	"	10%
410	硼砂,淨硼砂	Borax, Crude or Refined	"	10%
411	炭化鈣(電石)	Calcium, Carbide of	"	10%
412	氯化鈣	" Chloride of	"	10%
413	液態綠氣	Chlorine, Liquid	"	10%
414	硫酸銅(膽礬)	Copper, Sulphate of	"	10%
415	列名化學人造肥料	Fertilisers, Chemical or Artificial, n.o.p.f.	"	5%
416	甘油(淨蜜糖)	Glycerine:—		
	(甲) 每件重不在十三公斤以下	(a) In packages of not less than 13 kg. each	從價	10%
	(乙) 每件重不及十三公斤	(b) In packages of less than 13 kg. each	"	15%
417	殺蟲及消毒品	Insecticides and Disinfectants	"	15%
418	過氧化錳	Manganese, Peroxide of	"	5%
419	萘樟腦	Naphthalene	"	15%
420	氧氣,筒裝或他種裝	Oxygen, in cylinder or other packing	"	10%
421	磷	Phosphorus	"	5%
422	碳酸鉀	Potash, Carbonate of	"	10%
423	苛性鉀	" Caustic	"	10%
424	綠鉀(淨礬)	" Chlorate of	"	5%
425	紅礬	Potassium, Bichromate of	"	10%
426	硝	Saltpetre	"	10%
427	純鹼	Soda Ash	"	15%
428	散裝淨鹼	" Bicarbonate of, in bulk	"	15%
429	重鉻酸鈉	" Bichromate of	"	10%
430	酸性亞硫酸鈉(固體或液體)	" Bisulphite of (Solid or Liquid)	"	10%
431	燒鹼	" Caustic	"	15%
432	晶鹼	" Crystal	"	15%
433	混品鹼	" " Concentrated	"	15%

## 第八類 化學產品及染料類

號列	貨名	譯文	稅則	
	<b>化學產品及製藥品類</b>	<b>Chemicals and Pharmaceuticals—continued.</b>		
434	大蘇打(低亞硫酸鈉) ..	Soda, Hydrosulphite of .....	從價	10%
435	硝酸鈉(智利硝) .....	" Nitrate of (Chile Saltpetre) .....	"	10%
436	過氧化鈉 .....	" Peroxide of .....	"	10%
437	矽酸鈉(泡花碱) .....	" Silicate of .....	"	15%
438	硫酸鈉 .....	" Sulphate of .....	"	15%
439	硫化鈉 .....	" Sulphide of .....	"	15%
440	一硫磺酸鈉(即海波蘇打)	" Thiosulphate of (known as Hyposulphite)	"	10%
441	火酒, 酒精, 工業用糖酒 (淡椰子酒, 木糖火酒, 木 精酒精, 雜醇油, 在內)	Spirits of Wine, Rectified Spirits or Alcohol, and Rum for industrial uses (including Un- sweetened Arrack, Methylated Spirits, Wood Alcohol, and Fusel Oil) .....	"	25%
442	硫磺 (甲)原狀(成塊或成粉狀) (乙)其他 .....	Sulphur:— (a) Crude (Lumps or Powder) .....	從價	10%
		(b) Others .....	"	10%
443	未列名化學產品 .....	Chemicals and Chemical Compounds, n.o.p.f.	"	15%
444	未列名藥品 .....	Medicines, Drugs, and Medicinal Substances, Compounds, and Preparations, n.o.p.f. ....	"	15%
	<b>染料, 顏色, 油漆, 凡立水品</b>	<b>Dyes, Pigments, Paints, and Varnishes.</b>		
445	未列名安尼林染料及其他 煤質染料(人造染料)	Aniline Dyes, and other Coal Tar Dyes, n.o.p.f.	從價	25%
446	栲皮 .....	Bark, Mangrove .....	"	15%
447	梅樹皮 .....	" Plum-tree .....	"	15%
448	黃柏皮(染料用) .....	" Yellow (for Dyeing) .....	"	15%
449	洋藍 .....	Blue, Paris or Prussian .....	"	15%
450	銅金粉 .....	Bronze Powder .....	"	15%
451	炭精(墨烟) .....	Carbon Black (i.e., Lampblack) .....	"	15%
452	鎘黃(泥金色) .....	Chrome Yellow .....	"	15%
453	硃砂 .....	Cinnabar .....	"	15%
454	養化鈷(青漆) .....	Cobalt, Oxide of .....	"	15%
455	呀嘴色 .....	Cochineal .....	"	15%
456	呀嘴皮 .....	Cunao or False Gambier .....	"	15%
457	兒茶(栲皮膠)或檳榔膏	Cutch or Gambier .....	"	15%
458	藤黃 .....	Gamboge .....	"	15%
459	漆綠 .....	Green, Emerald, Schweinfurt or Imitation .....	"	15%
460	石黃 .....	Hartall (Orpiment) .....	"	15%
461	人造靛 .....	Indigo, Artificial .....	"	25%
462	天然靛 .....	" Dried, Natural .....	"	15%
463	天然水靛 .....	" Liquid, " .....	"	15%
464	各種墨類 .....	Inks of all kinds .....	"	15%
465	降香 .....	Laka-wood .....	"	15%
466	紅丹, 鉛粉, 黃丹 .....	Lead, Red, White, and Yellow .....	"	15%
467	蘇木屑 .....	Logwood Extract .....	"	15%
468	五倍子 .....	Nutgalls .....	"	15%
469	赭色 .....	Ochre .....	"	15%
470	紅花 .....	Safflower .....	"	15%
471	蘇木 .....	Sapanwood .....	"	15%

## 第八類 化學產品及染料類

號列	貨名	譯文	稅則	
	染料,顏色,油漆, 凡立水品類	Dyes, Pigments, Paints, and Varnishes— <i>continued.</i>		
472	大青或碗青.....	Smalt.....	從價	15%
473	薑黃.....	Turmeric.....	"	15%
474	佛頭青或雲青.....	Ultramarine.....	"	15%
475	硃砂.....	Vermilion.....	"	15%
476	人造銀硃.....	" Artificial.....	"	15%
477	鋅白.....	White Zinc.....	"	15%
478	未列名染料,顏色,拷皮 料,硝皮料,油漆料	Dyes, Pigments, Colours, Tans and Tanning Materials, and Paint Materials, n.o.p.f. ....	"	15%
479	未列名油漆,凡立水,擦 光料	Paints, Varnishes, and Polishes, n.o.p.f. ....	"	20%

## 第九類 燭, 皂, 油, 脂, 蠟, 膠, 松 香 類

號列	貨名	譯文	稅則	
480	黃蠟, 見第五百零三號	Beeswax, Yellow. See No. 503.		
481	蠟燭	Candles	從價	20%
482	可 脂	Cocoa Butter	"	15%
482	礦質, 汽油, 石礦汽油, 扁陳汽油	Gasolene, Naphtha, and Benzine, Mineral—		
	(甲) 箱裝	(a) In case	從價	25%
	(乙) 散給	(b) In bulk	"	25%
483	礦質或半礦質, 滑物油膏, 膠及松香	Grease, Lubricating, wholly or partly mineral. Gums and Resins:—	"	10%
	琥珀, 見第六百零九號	Amber. See No. 609.		
	阿魏, 見第三百零三號	Asafoetida. See No. 303.		
484	亞喇伯膠	Gum Arabic	從價	10%
485	血竭	" Dragon's-blood	"	10%
486	沒藥	" Myrrh	"	10%
487	乳香	" Olibanum	"	10%
488	松香	Resin	"	10%
489	香乾漆, 鈕樹膠	Shellac and Button Lac	"	10%
490	其他	Others	"	10%
491	柴油	Liquid Fuel	"	10%
492	草 麻油	Oil, Castor:—		
	(甲) 滑物用	(a) Lubricating	從價	10%
	(乙) 藥用	(b) Medicinal	"	15%
493	椰子油	Oil, Coconut	"	10%
494	鱈魚肝油	" Cod-liver	"	15%
495	煤油	Oil, Kerosene:—		
	(甲) 箱裝	(a) In case	從價	20%
	(乙) 散給	(b) In bulk	"	20%
496	胡 麻子油	Oil, Linseed	"	10%
497	滑物油	Oil, Lubricating:—		
	(甲) 礦質或半礦質	(a) Wholly or partly of mineral origin	從價	10%
	(乙) 他種未列名	(b) Other kinds of, n.o.p.f.	"	10%
498	桶裝橄欖油	Oil, Olive, in bulk	"	15%
499	家用及洗衣肥皂(藍點肥皂在內)	Soap, Household and Laundry (including Blue Mottled):—		
	(甲) 大塊, 成條, 雙塊, 每條重不在二〇〇公分以下者	(a) In big pieces, bars, and doublets, provided that a bar does not weigh less than 200 grammes	從價	20%
	(乙) 其他	(b) Others	"	20%
500	香肥皂, 化粧香肥皂	Soap, Toilet and Fancy	"	30%
501	硬 脂	Stearine	"	10%
502	松節油	Turpentine:—		
	(甲) 礦質	(a) Mineral	從價	10%
	(乙) 植物質	(b) Vegetable	"	10%
503	黃蠟	Wax, Bees, Yellow	"	10%
504	石蠟(油蠟)	" Paraffin	"	5%
505	樹蠟(漆油)	" Vegetable	"	10%
506	未列名油, 脂, 蠟, (天然或人造精油, 或純粹天然及人造精油混成, 均在內)	Oils, Fats, and Waxes, n.o.p.f. (including Essential Oils, Natural and Synthetic, and mixtures consisting wholly thereof)	"	15%

## 第十類 書籍, 地圖, 紙, 及木造紙質類

號列	貨名	譯文	稅則	
507	已裝訂或未裝訂, 印本或抄本, 書籍 (電報密碼書, 教書, 算術圖畫簿, 及習字簿, 教孩童樂譜在內, 他種樂譜, 帳簿, 及他種務用, 學校用, 私家用之文具不在內)	Books, Printed or Manuscript, Bound or Unbound (including Telegraphic Code Books, Picture Books and Copy Books for teaching Writing and Drawing, and Books for teaching Music to Children; but not including other Music Books, Ledgers, and other office, school, and private stationery).....	..	無稅
508	海圖, 地圖 (暗射地圖, 形勢地圖, 地球儀, 教授用之標本及掛圖, 如教授解剖學等所用者, 在內)	Charts and Maps (including Outline Maps, Relief Maps, Globes, and Models and Charts for Educational Purposes, such as the teaching of anatomy, etc.).....	..	無稅
509	報及雜誌 (甲) 舊報, 舊雜誌 (適合包皮或復製用) (乙) 其他.....	Newspapers and Periodicals:— (a) Old (fit only for packing or remanufacture)..... (b) Others.....	從價 ..	10% 無稅
510	上蠟或未上蠟, 裱箱或赤裱箱, 白或染色, 有光或無光, 平面或起紋形之紙板 (甲) 全部或一部份用化學木造紙質製成之象牙紙板, 多層紙板 (乙) 雙層或多層之盒紙板, 假革紙板, 馬尼拉粗紙板, 買古花紋紙板, 紙質紙板 (各種層黏紙板在內) (丙) 平面黃紙板.....	Paper Boards, Coated or Uncoated, Lined or Unlined, White or Coloured, Glazed or Unglazed, Plain or Embossed:— (a) Ivory Board, Chromo Board, Bristol Board made wholly or partly of Chemical Pulp..... (b) Boxboard, Leather Board, Manilla Board, Jacquard or Silk Board (Chip-board), Wood-pulp Board, Duplex or Triplex (including Paste-boards of all kinds).... (c) Strawboard, Plain.....	從價 ..	15% 15% 15%
511	紙烟紙 (甲) 捲筒者..... (乙) 其他.....	Paper, Cigarette:— (a) On bobbins or rolls..... (b) Others.....	從價 ..	20% 20%
512	單面上蠟, 雙面上蠟, 白或染色, 印圖紙 (上蠟美術印圖紙在內)	Paper, Coated and/or Enamelled on one or both sides, White or Coloured (including Coated Art Printing Paper).....	..	15%
513	白或染色, 有光或無光, 普通印書紙, 印刷紙 (大部份由機械木造紙質製成者) (甲) 捲筒者..... (乙) 其他.....	Paper, Common Printing and Newsprinting (made chiefly of Mechanical Wood Pulp), Calendered or Uncalendered, Sized or Unsized, White or Coloured:— (a) In rolls..... (b) Others.....	從價 ..	5% 5%
514	畫圖紙, 文件紙, 鈔票紙, 債券紙	Paper, Drawing, Document, Bank-note, and Bond.....	..	15%
515	平面或起紋形, 白或染色蠟光紙, 薄面花紋紙	Paper, Glazed, either Flint, Friction, Marbled, or Designed, Plain or Embossed, White or Coloured.....	..	15%
516	貼盒紙 (製火柴盒用) ..	Paper Labels, for Match Manufacturing.....	..	5%
517	白或染色, 油光紙 (洋毛邊) 全部或大部份用機械製木造紙質製成者	Paper, M.G. Cap, White or Coloured, made wholly or chiefly of Mechanical Wood Pulp ..	..	10%
518	棕色或他色, 有光或無光, 有隱紋或無隱紋之包皮紙, 洋裝古紙 (油紙及他類防水紙在內) (甲) 用硫酸紙質或採用亞硫酸紙質製成者 (乙) 其他.....	Paper, Packing and Wrapping, Brown or Coloured, Glazed or Unglazed, Plain or Laid (including Packing Paper proofed with Pitch or other material and of one or more ply):— (a) Made of Sulphate and/or Unbleached Sulphite Pulp..... (b) Others.....	從價 ..	15% 10%

## 第十類 書籍, 地圖, 紙, 及木造紙質類紙

號列	貨名	譯文	稅則	
519	羊皮紙, 百加明紙, 格拉 新紙, 防油紙	Paper, Parchment, Pergamyn, Glascine, and Grease-proof. ....	從價	15%
520	薄紗紙(白或染色, 有隱 紋或無隱紋之謄印紙, 聖 經紙, 覆印紙, 相架紙, 在內)	Paper, Tissue (including Copying, Bible-print, Manifold, and Pelure, White or Coloured, Plain or Laid). ....	"	15%
521	未列名有光或無光, 白或 染色, 有隱紋或無隱紋之 寫字紙, 印書紙(仿古織 紙, 未上蠟銅板紙等在內) (甲)不用機製木造紙 質製成者 (乙)其他	Paper, Writing and/or Printing, Glazed or Unglazed, White or Coloured, Plain or Laid (including Antique Wove, Uncoated Art Printing Paper, and the like), n.o.p.f.:— (a) Free of Mechanical Wood Pulp ..... (b) Others .....	從價 "	15% 10%
522	糊牆紙及未列名起紋形, 金屬製, 或其他加花紙	Wall-paper, and Paper, Embossed, Metallic, or otherwise Decorated, n.o.p.f. ....	"	25%
523	未列名紙 (甲)不用機製木造紙 質製成者 (乙)其他	Paper, n.o.p.f.:— (a) Free of Mechanical Wood Pulp ..... (b) Others .....	從價 "	15% 10%
524	化學木造紙質	Wood Pulp, Chemical .....		5%
525	機製木造紙質 (甲)乾 (乙)濕(內含水量不在 四成以下)	Wood Pulp, Mechanical:— (a) Dry .....	從價 "	5% 5%
526	未列名紙質及用紙製成 之品	Paperware and all articles made of Paper, n.o.p.f. ....	"	15%

## 第十一類 生熟獸畜產品及其製品類

號列	貨名	譯文	稅則	
	生皮, 熟皮, 皮貨, 及其製品	Hides, Leather, Skins (Furs), and Manufactures thereof.		
527	生皮 (甲) 水牛, 黃牛..... (乙) 其他.....	Hides:— (a) Buffalo and Cow .....	從價	10%
528	皮帶用皮.....	(b) Others .....	"	10%
529	鞋底皮.....	Leather, Belting.....	"	15%
530	未列名熟皮.....	" Sole .....	"	15%
531	未列名熟皮製品(鞋, 鞋, 錢袋等在內)	" n.o.p.f. ....	"	15%
532	皮貨 (甲) 山羊, 綿羊, 羔, 狗, 狼 (一) 未硝..... (二) 已硝或染色.. (乙) 其他 (一) 未硝..... (二) 已硝或染色..	Manufactures of Leather, n.o.p.f. (including Boots and Shoes, Purses, etc.)..... Skins (Furs):— (a) Goat, Sheep, Lamb, Dog, and Wolf: (1) Undressed .....	從價	10%
		(2) Dressed and/or Dyed .....	"	20%
		(b) Others:		
		(1) Undressed .....	從價	15%
		(2) Dressed and/or Dyed .....	"	30%
533	未列名全部或大部份皮 貨製品	Articles made wholly or chiefly of Skins (Furs), n.o.p.f. ....	"	40%
	骨, 毛羽, 毛髮, 角, 介殼, 筋, 大牙等, 及其製品	Bones, Feathers, Hair, Horns, Shells, Sinews, Tusks, etc., and Manufactures thereof.		
534	黃藥 (甲) 印度牛黃..... (乙) 其他.....	Bezoar:— (a) Cow Bezoar, Indian .....	從價	20%
		(b) Others .....	"	20%
535	骨及其製品 (甲) 虎骨..... (乙) 其他骨..... (丙) 骨製品.....	Bones, and Manufactures thereof:— (a) Tigers' Bones .....	從價	10%
		(b) Bones, Other .....	"	10%
		(c) Manufactures of Bones .....	"	20%
536	鱗魚鱗, 穿山甲片.....	Crocodile and Armadillo Scales .....	"	15%
537	毛羽及其製品 (甲) 整隻翠鳥毛..... (乙) 翠鳥毛片(翼, 尾, 背) (丙) 未列名裝飾用毛 羽, 及全部毛羽或一 部毛羽製品 (丁) 其他.....	Feathers, and Manufactures thereof:— (a) Feathers, Kingfisher, whole skins.....	從價	30%
		(b) Feathers, Kingfisher, part skins (i.e., Wings, Tails, or Backs).....	"	30%
		(c) Feathers for Decoration, n.o.p.f., and Manufactures made wholly or partly of Feathers .....	"	40%
		(d) Feathers, Other .....	"	10%
538	毛髮及其製品 (甲) 馬鬃..... (乙) 馬尾..... (丙) 其他毛髮..... (丁) 毛髮製品.....	Hair, and Manufactures thereof:— (a) Hair, Horse .....	從價	10%
		(b) " " Tails .....	"	10%
		(c) " Other.....	"	10%
		(d) Manufactures of Hair.....	"	15%
539	角及其製品 (甲) 黃牛角及水牛角 (乙) 鹿角..... (丙) 老鹿茸..... (丁) 北洋嫩鹿茸..... (戊) 南洋嫩鹿茸..... (己) 犀角, 羚羊角.....	Horns, and Manufactures thereof:— (a) Horns, Cow and Buffalo .....	從價	10%
		(b) " Deer .....	"	15%
		(c) " " Old .....	"	40%
		(d) " " Young, Northern .....	"	40%
		(e) " " Southern .....	"	40%
		(f) " Rhinoceros and Antelope.....	"	20%

## 第十一類 生熟獸畜產品及其製品類

號列	貨名	譯文	稅則	
	骨,毛羽,毛髮,角, 介殼,筋,大牙等, 及其製品類	Bones, Feathers, Hair, Horns, Shells, Sinews, Tusks, etc., and Manu- factures thereof— <i>continued.</i>		
	角及其製品(續)	Horns, and Manufactures thereof— <i>continued.</i> —		
	(庚)其他角.....	(g) Horns, Other.....	從價	10%
	(辛)角製品.....	(h) Manufactures of Horns.....	"	20%
540	動物肥料.....	Manure, Animal.....		無稅
541	麝香.....	Musk.....	從價	30%
542	介殼.....	Shells.....	"	10%
543	獸筋	Sinews, Animal:—		
	(甲)牛筋,鹿筋.....	(a) Cow and Deer.....	從價	25%
	(乙)其他.....	(b) Others.....	"	25%
544	獸大牙,象牙,及其製品	Tusks and Animal Teeth, and Manufactures thereof:—		
	(甲)整,碎,象牙.....	(a) Elephants' Tusks, whole or parts of....	從價	10%
	(乙)象牙製品.....	(b) Ivoryware.....	"	40%
	(丙)其他.....	(c) Others.....	"	20%

第十二類 木材, 木, 竹, 籐, 草, 及其製品類

本類所稱爲輕木者, 係指各種結球菓, 及針葉, 刺葉之樹木, 如松樹, 杉樹, 檜樹, 落葉松樹, 柏樹, 水松樹, 杜松樹, 扁柏樹 凡闊葉之樹木, 則稱爲重木  
量木材之立方公尺概以木材之實際立方體積爲準

圓木材之立方體積依其中段圓徑計算之

本類中輕木ト稱スルハバイン, フア, スプルース, ラーチ, シダー, ユー, ギュニパー及サイプレス等ノ松柏科樹及針狀葉ヲ有スル樹ノ木材ヲ指シ, 闊葉ヲ有スル樹ノ木材ハ之ヲ重木ト稱ス

木材ノ立方米ハ其ノ實際ノ立方積ヲ標準トス

丸木材ノ立方積ハ其ノ中央部ノ周圍ノ長サニ依リ之ヲ算出ス

號列	貨名	譯文	稅則	
	<b>木材品</b>	<b>Timber.</b>		
545	板條(長不過一.二五公尺) 平常新方木材(柚木及 已列名木材不在內), 及 圓木段	Laths (not over 1.25 metres in length) ..... Ordinary (not including Teak and other enumerated Woods), Rough Hewn, and Round Logs:—	從價	10%
546	重木 .....	Hardwood .....	從價	10%
547	輕木 .....	Softwood .....	"	10%
	平常鑲方木材	Ordinary, Sawn:—		
548	重木 .....	Hardwood .....	從價	10%
549	輕木 .....	Softwood .....	"	10%
	平常製成木材(即不僅 鑲方者在內, 椗桿不在 內)	Ordinary, Manufactured (including any process further than simple sawing, but not including Masts and Spars):—		
550	重木	Hardwood:		
	(甲) 無疵, 淨量.....	(a) Clear, on net measure.....	從價	10%
	(乙) 可作商品用, 淨量	(b) Merchantable, on net measure .....	"	10%
551	輕木	Softwood:		
	(甲) 無疵, 淨量.....	(a) Clear, on net measure .....	從價	10%
	(乙) 可作商品用, 淨量	(b) Merchantable, on net measure .....	"	10%
552	平常椗桿 .....	Ordinary, Masts and Spars .....	"	10%
553	鐵路枕木 .....	Railway Sleepers .....	"	5%
554	柚木(樑, 板, 段) .....	Teak-wood (Beams, Planks, and Logs) .....	"	10%
555	未列名木材 .....	Timber, n.o.p.f. ....	"	10%
	<b>木, 竹, 籐, 棕, 草, 及其製品</b>	<b>Wood, Bamboos, Rattans, Coir, Straw, and Manufactures thereof.</b>		
556	蒲包, 草包 .....	Bags, Straw and Grass .....	從價	10%
557	竹及其製品	Bamboos, and Manufactures thereof:—		
	(甲) 竹竿 .....	(a) Canes, Bamboo .....	從價	10%
	(乙) 竹片, 竹皮 .....	(b) Bamboo, Split or Skin .....	"	10%
	(丙) 各種竹器 .....	(c) Bambooware of all kinds .....	"	20%

## 第十二類 木材, 木, 竹, 籐, 草, 及其製品類續

號列	貨名	譯文	稅則	
	木, 竹, 籐, 棕, 草, 及其製品類	Wood, Bamboos, Rattans, Coir, Straw, and Manufactures thereof—cont.		
558	棕 (甲) 生棕, 棕片, 棕線 (乙) 棕繩, 索 (丙) 棕器 (門口用) (丁) 棕地席, 寬九十二公分長九十二公尺	Coir:— (a) Raw, Fibre, and Yarn (b) Rope (c) Mats, Door (d) Matting, 92 cm. by 92 metres	從價	10% 10% 20% 20%
559	木棉	Kapok		10%
560	包蓆 (保護裝載之蓆在內)	Mats for Packing Purposes (including Dunnage Mats)		10%
561	未列名蓆 (甲) 花蓆 (乙) 臺灣蓆 (床用) (丙) 籐蓆 (丁) 蒲草蓆 (戊) 草蓆 (己) 日本蓆 (庚) 其他	Mats, n.o.p.f.:— (a) Fancy (b) Formosa Grass (Bed) (c) Rattan (d) Rush (e) Straw (f) Tatami (g) Others	從價	20% 20% 20% 20% 20% 20% 20%
562	未列名地蓆 (甲) 草地蓆寬九十二公分長三十七公尺 (乙) 其他	Matting, n.o.p.f.:— (a) Straw, 92 centimetres by 37 metres (b) Others	從價	20% 20%
563	籐及未列名籐製品 (甲) 籐心, 籐條 (乙) 籐皮 (丙) 籐片 (丁) 籐器	Rattans, and Manufactures thereof, n.o.p.f.:— (a) Rattan, Core or Whole (b) " Skin (c) " Split (d) Rattanware	從價	10% 10% 10% 20%
564	麥稈, 巴拿馬草等, 及其製品 (甲) 麥稈 (乙) 繩, 索 (丙) 冠帽 (丁) 其他製品	Straw, Panama Straw and the like, and Manufactures thereof:— (a) Straw (b) Cordage (c) Hats (d) Other Manufactures	從價	10% 10% 30% 20%
565	木 (甲) 毛柿木 (乙) 沉香, 見第四百六十五號 (丙) 啤羅木 (丁) 紅木, 花梨木 (戊) 檀香 (己) 檀香末 蘇木, 見第四百七十一號 (庚) 秤桿木 (辛) 香木, 膠木 (香藥) (壬) 軟木塞木 (癸) 其他 (樟木, 烏木, 呀嘴治木, 鐵木等在內)	Wood:— (a) Camagon (b) Garoo Laka. See No. 465. (c) Puru (d) Red and Rose (e) Sandal (f) " Dust Sapan. See No. 471. (g) Scale Sticks (h) Scented and Fragrant (Hsiang Ch'ai) (i) Cork Wood (j) Others (including Camphor Wood, Ebony, Kranjee Wood, Lignum-vitæ, etc.)	從價	10% 15% 10% 10% 15% 15% 10% 15% 5% 10%
566	日本木絲	Wood Shavings, Hinoki		15%
567	燒蔴木	Wood, Veneer		15%

## 第十二類 木材, 木, 竹, 籐, 草, 及其製品類摺

號列	貨名	譯文	稅則	
568	木, 竹, 籐, 棕, 草, 及其製品類	Wood, Bamboos, Rattans, Coir, Straw, and Manufactures thereof— <i>cont.</i>		
	各種木器及其他未列名 木製品	Woodware of all kinds and other Manufactures of Wood, n.o.p.f.:—		
	(甲) 桶, 箱, 籠, 及其他普 通裝貨器具	(a) Casks, Barrels, Packing Cases, or other ordinary Containers for Cargo .....	從價	10%
	(乙) 軟木塞 .....	(b) Corks .....	"	10%
	(丙) 傢具 .....	(c) Furniture .....	"	20%
	(丁) 機器(全部或一部)	(d) Machinery (whole or in parts) .....	"	10%
	(戊) 木片(製火柴用)	(e) Shavings (for Match Manufacturing) .....	"	5%
	(己) 製桶箱木條 .....	(f) Shooks for making Casks and Cases .....	"	10%
	(庚) 木梗(製火柴用)	(g) Splints (for Match Manufacturing) .....	"	5%
	(辛) 其他 .....	(h) Others .....	"	20%

## 第十三類 煤, 燃料, 瀝青, 煤膏類

號列	貨名	譯文	稅則	
569	炭.....	Charcoal .....	從價	10%
570	煤.....	Coal .....	"	10%
571	煤 矽.....	" Briquettes .....	"	10%
	柴油, 見第四百九十一號	Liquid Fuel. See No. 491.		
572	瀝青.....	Pitch and Asphalt .....	從價	5%
573	煤 膏 (柏油).....	Tar, Coal .....	"	5%
574	焦炭.....	Coke .....	"	10%

## 第十四類 磁器, 搪磁器, 玻璃等類

號列	貨名	譯文	稅則	
575	馬口鐵面盆 (甲)徑不過三十四公分	Basins, Tin:— (a) Not over 34 cm. in diameter.....	從價	20%
	(乙)徑過三十四公分	(b) Over 34 cm. in diameter.....	"	20%
576	磁器(化學用或科學用磁器不在內)	China ware (not including Chemical or Scientific China ware).....	"	25%
577	搪磁鐵器	Enamelled Ironware:—		
	面盆, 碗, 盃, 有耳盃	Basins, Bowls, Cups, and Mugs:		
	(甲)徑不過十一公分	(a) Not over 11 cm. in diameter.....	從價	20%
	(乙)徑過十一公分不過二十二公分	(b) Over 11 cm. but not over 22 cm. in diameter.....	"	20%
	(丙)徑過二十二公分不過三十六公分	(c) Over 22 cm. but not over 36 cm. in diameter.....	"	20%
	(丁)其他.....	(d) Others.....	"	20%
578	未列名搪磁鐵器.....	Enamelled Ironware, n.o.p.f. ....	"	20%
579	厚玻璃鏡片	Glass, Plate, Silvered:—		
	(甲)每片不滿十分之一平方公尺(未磋邊)	(a) Less than $\frac{1}{10}$ sq. metre each (Unbevelled)	從價	15%
	(乙)每片不過二分之一平方公尺	(b) Not over $\frac{1}{2}$ sq. metre each:		
	(一) 磋邊.....	(1) Bevelled.....	從價	15%
	(二) 未磋邊.....	(2) Unbevelled.....	"	15%
	(丙)每片過二分之一平方公尺	(c) Over $\frac{1}{2}$ sq. metre each:		
	(一) 磋邊.....	(1) Bevelled.....	從價	15%
	(二) 未磋邊.....	(2) Unbevelled.....	"	15%
580	厚玻璃白片	Glass, Plate, Unsilvered:—		
	(甲)每片不滿十分之一平方公尺(未磋邊)	(a) Less than $\frac{1}{10}$ sq. metre each (Unbevelled)	從價	15%
	(乙)每片不過二分之一平方公尺	(b) Not over $\frac{1}{2}$ sq. metre each:		
	(一) 磋邊.....	(1) Bevelled.....	從價	15%
	(二) 未磋邊.....	(2) Unbevelled.....	"	15%
	(丙)每片過二分之一平方公尺	(c) Over $\frac{1}{2}$ sq. metre each:		
	(一) 磋邊.....	(1) Bevelled.....	從價	15%
	(二) 未磋邊.....	(2) Unbevelled.....	"	15%
581	未列名厚薄玻璃片.....	Glass, Plate or Sheet, n.o.p.f. ....	"	15%
582	普通窗玻璃片每平方公尺重不過六.一〇公斤	" Window, Common, not over 6.10 kg. in weight per sq. metre.....	"	15%
583	具有色彩, 花紋, 或鍍有金屬絲之窗玻璃片	" " Coloured, Stained, Ribbed, Embossed, or Wired.....	"	15%
584	玻璃器	Glassware:—		
	(甲)晶玻璃器或半晶玻璃器	(a) Crystal or Semi-Crystal Ware:		
	(一) 刻花或磨光者(飾有貴重金屬或普通金屬或鍍有貴重金屬者在內)	(1) Cut and/or Polished (including those combined with Precious Metal or Metals or coated with Precious Metals).....	從價	25%
	(二) 其他.....	(2) Others.....	"	25%
	(乙) 他種玻璃器(粗製, 模製, 壓製者在內)	(b) Others (including Common, Coarse, Moulded, and Pressed Glassware).....	"	25%
	鏡子, 見第六百二十九號	Mirrors. See No. 629.		
585	雙筒鏡及眼鏡.....	Opera Glasses and Eyeglasses, complete.....	從價	20%
586	已磨光或未磨光之光學鏡片及三稜鏡	Optical Lenses and Prisms, Polished or Unpolished.....	"	15%

## 第十五類 石料, 泥土, 及其製品類

號列	貨名	譯文	稅則	
587	水泥 .....	Cement, Hydraulic, as Portland .....	從價	5%
588	寶砂 .....	Corundum Sand .....	"	10%
589	金剛砂粉, 玻璃粉 .....	Emery and Glass Powder .....	"	10%
	金剛砂布 (砂皮), 見第六百十五號	Emery-cloth. See No. 615.		
590	火磚及磚 .....	Fire-bricks and Bricks .....	從價	10%
591	火泥 .....	Fireclay .....	"	10%
592	火石 (圓石子在內) .....	Flints (including Flint Pebbles) .....	"	10%
	寶砂紙 (砂皮), 見第六百三十八號	Sand-paper. See No. 638.		
593	瓦及磁磚 .....	Tiles .....	從價	15%
594	鎔金泥碗 .....	Crucibles .....	"	10%
595	未列名石料, 泥土, 及其製品	Stone, Earth, and Manufactures thereof, n.o.p.f. ....	"	15%

## 第十六類 雜貨類

號列	貨名	譯文	稅則	
	<b>石棉(不灰木)品</b>	<b>Asbestos.</b>		
596	石棉塗料 .....	Asbestos Boiler Composition .....	從價	10%
597	石棉絲, 夾金絲石棉包皮	" Fibre and Asbestos Packing, Metallic	"	10%
598	石棉紙板 .....	" Millboard .....	"	10%
599	石棉紙, 石棉包皮 .....	" Sheets and Packing .....	"	10%
600	石棉線 .....	" Yarn .....	"	10%
601	未列名石棉製品 .....	" Products, n.o.p.f. ....	"	10%
	<b>鈕扣品</b>	<b>Buttons.</b>		
602	花鈕扣(玻璃, 珠寶等) ..	Buttons, Fancy (Glass, Jewellery, etc.) .....	從價	30%
603	金屬鈕扣(貴重金屬製或鍍不在內)	Buttons, Metal (not including those made of Precious Metals or plated with Precious Metals):—		
	(甲)黃銅製 .....	(a) Of Brass .....	從價	20%
	(乙)其他 .....	(b) Others .....	"	20%
604	磁鈕扣(普通玻璃鈕扣在內)	Buttons, Porcelain (including Buttons of Common Glass) .....	"	20%
605	螺鈕扣 .....	" Shell .....	"	20%
606	未列名鈕扣	Buttons, n.o.p.f.:—		
	(甲)角, 骨, 蹄, 象牙, 核, 製	(a) Made of Horn, Bone, Hoof, and Ivory-nut	從價	20%
	(乙)貴重金屬製或鍍	(b) Made of, or plated with, Precious Metals	"	40%
	(丙)其他 .....	(c) Others .....	"	20%
	<b>扇, 傘, 禦日傘品</b>	<b>Fans, Umbrellas, and Sunshades.</b>		
607	扇	Fans:—		
	(甲)粗葵扇 .....	(a) Palm-leaf, Coarse .....	從價	10%
	(乙)花葵扇 .....	(b) " Fancy .....	"	10%
	(丙)細葵扇 .....	(c) " Fine .....	"	10%
	(丁)紙扇, 布扇 .....	(d) Paper or Cotton .....	"	20%
	(戊)絹扇 .....	(e) Silk .....	"	30%
	(己)其他 .....	(f) Others .....	"	20%
608	傘, 禦日傘	Umbrellas and Sunshades:—		
	(甲)傘柄之全部或一部為貴重金屬, 象牙, 雲母殼, 琥珀, 瑪瑙等製, 或飾有寶石者	(a) With Handles wholly or partly of Precious Metals, Ivory, Mother-of-Pearl, Tortoiseshell, Agate, etc., or Jewelled ..	從價	40%
	(乙)他類柄布傘	(b) With all other Handles, all Cotton:		
	(一)傘骨長不過四十四公分	(1) Length of rib not over 44 centimetres .....	從價	20%
	(二)傘骨長過四十四公分	(2) Length of rib over 44 centimetres .....	"	20%
	(丙)他類柄雜質布傘(非絲織)	(c) With all other Handles, Mixtures, not Silk .....	"	25%
	(丁)他類柄綢傘, 絲夾雜質綢傘	(d) " " " Silk and Silk Mixtures ..	"	30%
	(戊)他類柄紙傘 .....	(e) " " " Paper .....	"	20%
	(己)零件, 附件 .....	(f) Parts and Accessories .....	"	20%
	(庚)其他 .....	(g) Others .....	"	20%

## 第十六類 雜貨類續

號列	貨名	譯文	稅則	
	<b>雜貨品</b>	<b>Sundry,</b>		
609	眞假琥珀, 珊瑚, 玳瑁, 及其製品 (甲) 未加工..... (乙) 其他.....	Amber, Coral, Tortoiseshell (Real or Imitation), and Manufactures thereof:— (a) Unworked ..... (b) Others .....	從價	15% 40%
610	動物之生活者.....	Animals, Living .....	"	10%
611	未列名建築用材料.....	Building Materials, n.o.p.f. ....	"	10%
612	古玩.....	Curios and Antiques .....	"	30%
613	鍍金屬器, 薩摩磁器, 漆器.....	Damasceneware, Satsumaware, and Lacquerware.....	"	30%
614	未列名裝飾用材料及製品(洋鏡片, 銅箔綫, 銅箔線, 金屬製裝飾零件等在內)	Decorative or Ornamental Materials or Products, n.o.p.f. (including Spangles, Tinsel and Tinsel Wire, Metallic Trimmings, etc.)..	"	30%
615	金剛砂布(砂皮) (甲) 每張不過十分之一平方公尺 (乙) 每張過十分之一平方公尺	Emery-cloth:— (a) Sheet not over $\frac{1}{10}$ sq. metre ..... (b) Sheet over $\frac{1}{10}$ sq. metre .....	從價	10% 10%
616	實業用炸藥.....	Explosives for Industrial Purposes .....	"	5%
617	未列名肥料.....	Fertilisers, n.o.p.f. ....	"	5%
618	水瓶及其零件, 附件.....	Flasks (Pocket), and parts or accessories thereof	"	25%
619	膠 (甲) 魚膠..... (乙) 其他.....	Glue:— (a) Fish .....	從價	10% 10%
620	石膏.....	Gypsum .....	"	10%
621	橡皮, 樹膠, 及其製品 (甲) 生或廢膠橡皮, 或生樹膠 (乙) 全部或一部橡皮製靴, 鞋, 地履 (丙) 未列名製品(腳踏車, 汽車, 人力車等車輪胎在內)	India-rubber and Gutta-percha, and Manufactures thereof:— (a) India-rubber, Crude, Old or Waste, and Gutta-percha, Crude .....	從價	10% 20%
622	首飾及裝飾品 (甲) 用眞假珍珠, 鑽石, 或一切寶石鑲嵌者 (乙) 未列名穿戴用及家用裝飾品	(c) Manufactures, n.o.p.f. (including Tires for Bicycles, Motor Vehicles, Rickshas, etc.)..... Jewellery and Ornaments:— (a) Decorated with Pearls, Diamonds, or any other Precious Stones, Real or Imitation (b) Ornaments, n.o.p.f., whether for personal wear or household use.....	從價	40% 30% 20%
623	未列名燈及燈器.....	Lamps and Lampware, n.o.p.f. ....	"	20%
624	假熟皮及油布(但鋪地用之油布不在內), 及其製品 (甲) 假熟皮及油布.. (乙) 假熟皮及油布製品	Leather, Imitation, and Oilcloth (not including Oilcloth for Flooring), and Manufactures thereof:— (a) Leather, Imitation, and Oilcloth .....	從價	15% 25% 25%
625	列名地毯類	Linoleum and other Floor Coverings, n.o.p.f. .	"	15%
626	機器帶及蛇管.....	Machine Belting and Hose.....	"	15%
627	梳指甲用全副器具或零件, 粉撲, 粉盒, 化妝盒	Manicure Sets or parts thereof; Powder Puffs or Cases, and Vanity Cases .....	"	30%
628	安全及他種火柴 (甲) 小火柴, 盒長不過五十一公釐, 寬不過三十五公釐, 高不過十六公釐(匣裝火柴在內)	Matches, Wood, Safety or Other:— (a) Small, in boxes not over 51 mm. by 35 mm. by 16 mm. (including Booklets).....	從價	30%

## 第十六類 雜貨類

號列	貨名	譯文	稅則	
	雜貨品類	Sundry—continued.		
	安全及他種火柴(續)	Matches, Wood, Safety or Other—continued:—		
	(乙)大火柴,盒長不過六十四公釐,寬不過三十八公釐,高不過十九公釐	(b) Large, in boxes not over 64 mm. by 38 mm. by 19 mm. ....	從價	30%
	(丙)火柴,盒無論長寬高凡過(乙)類所列尺寸者	(c) In boxes whose dimensions exceed any one of the dimensions given under (b) above. ....	"	30%
629	鏡子.....	Mirrors .....	"	15%
630	樂器,及其零件,附件...	Musical Instruments, and parts or accessories thereof. ....	"	25%
631	真假珍珠.....	Pearls, Real or Imitation .....	"	40%
632	鋼筆頭,鉛筆,及未列名辦事室用之他種物品	Pens, Pencils, and other Office Requisites, n.o.p.f. ....	"	15%
633	香水,脂粉,剃髮皂,雪花膏,牙膏,髮身粉,生髮油,及其他用於髮,口,牙,皮膚之修飾品	Perfumery, Cosmetics, Shaving Soap, Face Cream, Tooth Paste, Talcum or other Toilet Powder, Hair Tonic, and all other Preparations for the Hair, Mouth, Teeth, or Skin .....	"	30%
634	各種照相及電影製品,器具,材料(化學產品不在內)	Photographic and Cinematographic Products, Apparatus, and Materials of all kinds (except Chemicals).....	"	30%
635	樹木花卉之生活者...	Plants and Flowers, Living .....	"	15%
636	真假貴重寶石,半貴重寶石(玉,瑪瑙等在內),及其製品	Precious and Semi-Precious Stones, Real or Imitation (including Jadestone, Cornelian Stone, etc.), and Manufactures thereof:—		
	(甲)未切,未磨	(a) Uncut and Unpolished:		
	(一)玉石.....	(1) Jadestone .....	從價	10%
	(二)其他.....	(2) Others .....	"	15%
	(乙)其他.....	(b) Others .....	"	40%
637	未列名印刷及石印材料	Printing and Lithographic Materials, n.o.p.f. .	"	15%
638	寶砂紙(砂皮)	Sand-paper:—		
	(甲)每張不過十分之一平方公尺	(a) Sheet not over $\frac{1}{10}$ sq. metre .....	從價	10%
	(乙)每張過十分之一平方公尺	(b) Sheet over $\frac{1}{10}$ sq. metre .....	"	10%
639	海綿.....	Sponges .....	"	15%
640	未列名運動用具.....	Sporting Requisites, n.o.p.f. ....	"	20%
641	漿粉.....	Starch .....	"	15%
642	保溫器及其零件,附件	Thermostatic Containers, and parts or accessories thereof .....	"	25%
643	化妝用之器具(如梳,刷,等類)	Toilet Equipments (such as Combs, Brushes, etc.):—		
	(甲)華美品.....	(a) Fancy .....	從價	30%
	(乙)其他.....	(b) Others .....	"	20%
644	未列名玩具及遊戲品	Toys and Games, n.o.p.f. ....	"	25%
645	衣箱,提箱,荷包,名片盒,首飾盒,書夾,及各種旅行箱盒	Trunks, Suit-cases, Satchels, Card Cases, Jewel Cases, Portfolios, and Travelling Bags or Boxes of all kinds .....	"	25%
646	美術作品,如圖畫,電板,油漆,畫,造像,雕刻,與摹仿,複寫,或重製者	Works of Art, such as Pictures, Etchings and Engravings, Paintings, Drawings, Statuary, Sculptures, and/or Copies, Replicas, or Reproductions thereof .....	"	20%
647	本稅則未列名貨品....	Articles not otherwise provided for in this Tariff.....	"	15%

## 暫行免稅品表

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### 次列四項暫行免稅

- (一) 鑿礦機, 截炭機, 試錐機,  
大形坑內通風機, 捲揚機,  
運搬車, 機械鉋子, 掘鑿機,  
其他礦山用機器, 及其配  
件, 附屬品
- (二) 溶礦爐, 轉爐, 平爐, 反射爐,  
壓延機, 破碎機, 其他選礦,  
精鍊用機器, 及其配件, 附  
屬品
- (三) 栽培用種子
- (四) 血清及疫苗

# 進 口 稅 則 暫 行 章 程

## 第一款

第一節 凡進口貨物之完稅價格應以報運進口時在輸入口岸之躉發市價作為計算根據而以當地通用貨幣為準由躉發市價內除去該貨適當利得各費及應納稅額即為完稅價格

第一款 第一節 輸入貨物ノ課稅價格ハ輸入申告ノ日ニ於ケル輸入港ノ卸賣市價ヲ基礎トシテ算定シ當該輸入地域通貨ヲ以テ之ヲ表示ス課稅價格ハ卸賣市價ヨリ適正利潤、諸費用及關稅ヲ控除シタル價格トス

## 第二款

第二節 呈遞進口報關單時應呈驗真正發票廠家發票亦包括在內該發票應載明該貨售於進口商之價值並由進口商證明無訛所有運費保險費及其他各費亦應詳載無遺且所有發票均應抄錄副本送關存留  
如商人於呈遞進口報關單時未將真正發票（廠家發票包括在內）呈驗並不能申述足使海關認為滿意之理由者該商對於海關所徵該貨之稅額即無提出抗議之權

第二款 第二節 輸入申告書ニハ輸入者自ラ其（製造業者ノ）仕入書ヲ添付スベシ  
（製造業者ノ）仕入書ハ運賃、保險料其ノ他諸掛ヲ悉ク記入シタルモノナルコトヲ要シ且ツ海關ニ於テ保存ノ爲仕入書寫一通ヲ提出スベシ  
輸入申告書ニ仕入書（製造業者ノ仕入書ヲ含ム）ヲ添附セザルキハ關稅ノ賦課ニ關シ異議ヲ申立ツルコトヲ得ズ但シ海關ニ於テ仕入書ヲ添付スルコト能ハザル理由アリト認ムルトキハ此ノ限ニ在ラズ

## 第三款

第三節 倘貨物於未報關之前業已售出亦應檢同真正合同與報關單一併呈驗

第三款 第三節 輸入申告以前該貨物ヲ賣渡シタル時ハ真正ナル契約書ヲ申告書ニ添付スベシ

## 第四款

第四節 發票與合同均可視為貨價之憑證但非必可以視為確定之憑證關於此點其解釋應由海關酌定之海關除責令商人呈驗發票合同外並得任便行使一切有效方法例如檢查與估價有關之其他各種文件調查雙方證明之詳細售貨單據檢查商家簿冊考察貨色暨於必要時從事一切訪問以及延請任何私人協助以便確定完稅價格凡已完稅放行之進口貨物其商家簿冊海關仍得隨時檢查

第四節 仕入書及賣買契約書ハ該貨物ノ價格ノ證據ト見做スベキモ必ズシテハ海關ノ認定ニ依ルモノトシ海關ハ仕入書並ニ契約書ノ提出ヲ求ムルノ外該貨物ノ正當ナル課稅價格決定ノ爲貨物ノ評價ニ關スル他ノ參考書類ノ檢閱、賣買兩當事者ニ依リ證明セラントナル詳細ナル賣渡證書ノ請求、商社帳簿ノ檢閱、該貨物ノ檢查及必要ト認ムル審問及私的援助ヲ求ムル事等必要ナル一切ノ措置ヲ講ズルコトヲ得尙納稅引取濟貨物ニ付テモ隨時商社帳簿ノ檢閱ヲ爲ス事ヲ得

第五節 進口商對於海關所定價格或分類

認為不滿意時可於海關發給進口稅繳納證之日起十四日內用書面向海關長提出抗議明白聲敘反對理由在該案未解決以前該商得呈繳押款請將貨物先予放行該項押款之數須足敷完納稅銀全數及海關所定其他加徵之款但此項辦法以經海關許可者為限海關長於接到抗議書後十五日內應將該案重行審核倘認該商抗議為不合應將該案呈請總稅務司轉呈關務署交由稅則分類估價評議會審定之

第五節 海關ノ決定セル輸入貨物ノ評價又ハ分類ニ不服アル輸入者ハ納稅告知書發給ノ日ヨリ十四日以内ニ其ノ理由ヲ明白ニシタル文書ヲ以テ海關長ニ異議ノ申立ヲ為スコトヲ得、之ガ解決ニ至ル迄輸入者ハ課稅金ノ全額及海關ガ要求スル追加課稅額ヲ供託シ此ノ便法ノ引渡ヲ受クルコトヲ得但シ此ノ限ハ海關ニ於テ特許シタル場合ニ限リ海關長ハ右ノ抗議書ヲ受理後十五日以内ニ再審スベシ若シ異議ノ申立理由ナシト認メタル時ハ稅則分類估價評議會ノ審定ヲ求ムル為本件ヲ關務署ニ回付方海關總稅務司ニ申請スベシ

第六節 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議決案須陳經關務署批准後遵照施行

第六節 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議決案須陳經關務署批准後遵照施行

第六節 稅則分類估價評議會ニ於テ手續等ニ關シ疑義生シタル場合ハ多數決ニ依リ議決シ關務署ノ認可ヲ經テ效力ヲ發生ス

第七節 關於貨價爭執案件如經稅則分類估價評議會決定該貨實價較抗議人原報之數超過百分之二十或以上者則海關得於徵收其應納之正稅外飭令遵繳匿報稅銀十倍或十倍以下之罰款

第七節 關於貨價爭執案件如經稅則分類估價評議會決定該貨實價較抗議人原報之數超過百分之二十或以上者則海關得於徵收其應納之正稅外飭令遵繳匿報稅銀十倍或十倍以下之罰款關於價格上發生爭議之貨物在未輸入以前業經出售者當報關時並未呈驗合同則該合同日後如向稅則分類估價評議會呈驗擬作為該貨價格之憑證時須經商人或其代理人證明該合同於報關時確不在輸入商人手中並經稅則分類估價評議會全體會員認為完全滿意後方為有效倘於進口以前已經出售之貨物查明其合同在進口時故意隱匿未向海關呈驗則該項抗議案作為無效

第七節 貨物ノ評價ノ係爭ニ關シ評議會ノ決定セル價格ガ異議申立人ノ最初ノ申請價格ヨリ二割以上高價ナル時ハ海關ハ納稅金全額ヲ徵收スル外更ニ連稅ヲ課スルノ事アルベシ價格算定ニ關シ係爭中ノ貨物ガ輸入前ニ賣却セラレノ申告當時賣渡契約書ヲ提出セザル場合ハ該契約書ノ見做サズ證明トシテ評議會ニ提出スト雖價格ノ證明ト但シ當該輸入者又ハ其ノ代理人ガ評議會全員ニ對シ該契約書ガ申告時輸入業者ノ手許ニ無カリシ事ヲ明白ニ立證シ得タル場合ハ此ノ限ニ拘ラズ其賣渡契約書ヲ貨物ガ輸入前檢閱ヲ免ラントシテ之ガ為故意ニ隱匿シタル事明カトナリタル場合ハ右ノ抗議ハ當然却下セララルモ



下列各品除經特准之醫生藥商化學商具有保結外不准進口

嗎啡 高根 含嗎啡鴉片或高根之戒

煙丸 斯托魏 海洛因 狄邊 噫嗜

麻葉 大麻 印度麻 鴉片酒精 鴉

片粉 鴉片劑 鴉片精 狄奧仁 及

其他含有麻醉性之鴉片或高根葉所製成之物品

五公撮容量以下之注射器及直徑〇・七公釐以下之細小注射針除呈有地方衛生主管官署發給之證明書外不准進口

下記各品ハ有資格ノ醫師、藥種商及化學者ニシテ所定ノ誓約書ヲ提出セルモノノ外輸入ヲ禁止ス  
モルヒネ、コカイン、戒煙丸（モルヒネ）、ア片或ハコカインヲ含有スルモノ）、ストバイン、ヘロイン、タバコ、カンナビス、インヂイカ、ア片、丁幾、ア片末、ア片劑、コヂイン、デオニン竝ニ其他各種ノ麻醉性ヲ有スルア片或ハコカインノ誘導體  
容積五立方厘以下ノ皮下注射針ハ地方衛生〇・七耗以下ノ皮下注射針ハ地方衛生主管官署ノ發行セル證明書ヲ提出シタルモノノ外輸入ヲ禁止ス



進 口 稅 則 暫 行 章 程 一 節 附 之 發 市 價 解 釋 條 文

凡貨物於報運進口時在輸入口岸之公開市場以普通發發數量照普通貿易情形自由銷售或可以銷售之平均市價認為發發市價

一 貨物ノ卸賣市價トハ貨物ノ輸入申告ノ日ニ於ケル輸入港ノ公開市場ニ於テ普通卸賣數量及普通取引狀態ノ下ニ自由ニ販賣サルベキ平均市價ヲ謂フ

二 凡貨物在輸入口岸無發發市價可考者得以國內其他主要市場之發發市價作為計算完稅價格之根據

二 輸入港ニ於テ卸賣市價無キ輸入貨物ニ付テハ中國内ノ他ノ主要市場ニ於ケル卸賣市價ヲ以テ課稅價格算定ノ基礎ト爲ス

三 凡貨物之真正起岸價格按特定公布之兌換率折合當地通用貨幣後核與發發市價除去適當利得各費及應納稅額相接近者或貨物之在國內市場無發發市價可考者在普通情形之下得以真正起岸價格作為完稅價格

三 公定換算率ヲ以テ輸入地域通貨ニ換算セラレタル真正沖着價格ガ卸賣市價ヨリ適正利潤、諸費用及該貨物ノ關稅ヲ控除シタル價格ト大差ナキ場合又ハ中國ニ於テ卸賣市價ヲ得ラレザル場合ニ於テハ原則トシテ真正沖着價格ヲ以テ課稅價格ト爲ス

四 凡貨物因左列情形既無發發市價又無真正起岸價格可以依據者其完稅價格得由海關斟酌規定之

- (甲) 貨物係租賃性質其所有權仍屬之他人者
- (乙) 貨物係負擔使用費(特許權使用料)而此項使用費並非確定或因他種原因不足憑以估定貨價者
- (丙) 貨物係售於代理人或分行者
- (丁) 貨物係在其他特殊情形之下運銷於中國者

四 左記事由ニ依リ卸賣市價及真正沖着價格ガ得ラレザル輸入貨物ノ課稅價格ハ海關適宜之ヲ査定ス

- (甲) 貨物ノ借用權ノミガ讓渡セラレ合ノ所有權ガ讓渡セラレザル場合
- (乙) 特許權使用料付貨物ニシテ其ノ特許權使用料ガ確定セラレザルカ又ハ其他ノ理由ニ依リ價格決定上信憑スベキモノナキ場合
- (丙) 貨物ガ代理店或ハ支店ニ賣却セラルル場合
- (丁) 貨物ガ其ノ他特殊事情ノ下ニ中國ニ於テ販賣又ハ輸入セララルル場合

[