

HENRY FORD & SON, INC.
AUG 13 1948
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海 關 進 口 稅 則

中 華 民 國 三 十 七 年

Customs Import Tariff
of the Republic of China
1948.

三十七年八月
AUGUST 1948.



Handwritten signature or number: P2455

ice: \$4 million]

中華民國三十七年 海關進口稅則

附註

本稅則所用「n.o.p.f.」字樣係「not otherwise provided for」之簡寫

NOTE.

The term "n.o.p.f." in this Tariff stands for "not otherwise provided for."

混合物品徵稅辦法

凡液體或其他物品于混合後報運進口，而海關對於其所含物質之數量價值，不易確定時，除稅則已有規定者外，應全部按照其所含稅率最高之物質徵稅

RULE REGARDING TREATMENT OF MIXTURES.

When liquids or other substances composed of several ingredients which are subject to different rates of duty in accordance with the Tariff are imported so mixed that the Customs cannot readily ascertain the quantity and value of the component parts thereof, duty shall be charged on the whole at the highest of the rates applicable to the component parts, unless the mixture is already specifically provided for in the Tariff.

第一，二，三，四類 附註

凡頭或針織布中如含有多種纖維，其中每種纖維之成分凡按重不過百分之五者於稅則分類上不生影響

棉，亞麻，苧麻，火麻，檉麻，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，或他種裝飾用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十

第四類 附註

本稅則所謂「絲」，係包括人造絲而言；所謂人造絲，係包括人造絲以外之人造纖維及其他供紡織用之合成纖維在內

交紡紗由棉或毛及超過百分之五（按重量）之人造絲（人造纖維及其他供紡織用之合成纖維在內）製成者，應歸入絹紡人造絲類徵稅；如所含人造絲（人造纖維及其他供紡織用之合成纖維在內）之重量為百分之五或以下者，則按棉紗或毛紗徵稅

混紡紗由棉或毛及百分之五十或以上（按重量）之人造絨線或無光人造纖維或其他供紡織用之無光合成纖維製成者，應歸入人造絨線類徵稅；如所含人造絨線或無光人造纖維或其他供紡織用之無光合成纖維之重量係在百分之五十以下者，則按棉紗或毛紗徵稅

NOTES TO SECTIONS I, II, III, AND IV.

In case Piece Goods or Knitted Tissues are constituted of more than one kind of fibre, the presence of any kind of fibre which does not exceed 5 per cent by weight shall not affect the tariff classification of such goods.

The classification of goods made of Cotton, Flax, Ramie, Hemp, Jute, Wool, and/or Silk (Natural or Artificial) shall not be affected by such goods having been stitched, taped, whipped, or faced with materials other than those of which the goods are made.

Articles consisting partly of lace, trimmings, or any other ornamental materials or decorated therewith are liable to a duty of 10 per cent *ad valorem* in addition to the ordinary duty leviable thereon.

NOTE TO SECTION IV.

The term "Silk" in this Tariff includes Artificial Silk. The term "Artificial Silk" includes Rayon, Rayon Staple Fibre, and other Synthetic Textile Fibres.

Union (Combination) Yarn made of Cotton or Wool and more than 5 per cent by weight of Artificial Silk (*i.e.*, Rayon, Rayon Staple Fibre, or other Synthetic Textile Fibres) shall be classified as Spun Artificial Silk. Union (Combination) Yarn made of Cotton or Wool and 5 per cent or less by weight of Artificial Silk (*i.e.*, Rayon, Rayon Staple Fibre, or other Synthetic Textile Fibres) shall be classified as Cotton or Woollen Yarn.

Mixed (Blended) Yarn made of Cotton or Wool and 50 per cent or over by weight of Artificial Woollen Yarn or non-lustrous Rayon Staple Fibre or other non-lustrous Synthetic Textile Fibres shall be classified as Artificial Woollen Yarn. Mixed (Blended) Yarn made of Cotton or Wool and less than 50 per cent by weight of Artificial Woollen Yarn or non-lustrous Rayon Staple Fibre or other non-lustrous Synthetic Textile Fibres shall be classified as Cotton or Woollen Yarn.

上海图书馆藏书



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第一類 棉及其製品類

I.—COTTON AND MANUFACTURES THEREOF.

稅則 號列	貨名	國定稅率
	本色棉布品	
1	本色素,市布,粗布,細布,洋標布	Cotton Piece Goods, Grey. Shirtings, Sheetings, and T-Cloths, Plain, Grey. 65%
2	本色粗細斜紋布(僅三線或四線組)	Drills and Jeans, Grey (3 or 4 shaft only) 65%
3	本色仿製土布.....	Imitation Native Cotton Cloth, Grey.... 65%
4	本色細洋紗,軟洋紗,稀洋紗,提花洋紗(單紗線),及條子,點子,燈芯,織花,市布	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Grey. 65%
5	本色洋羅,提花鏤空洋紗	Lenos and Leno Brocades, Grey..... 65%
6	本色縐布.....	Cotton Crape, Grey 65%
7	本色棉細嗶嘰,橫工嗶嘰,人字嗶嘰,綉絨呢,線呢,套呢,花呢,華達呢,褲料呢	Cotton Serges, Diagonal Twills, Herringbone Twills, Oatmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Grey. 65%
8	本色棉直貢.....	Satteen Drills, Grey 65%
9	本色羅緞.....	Poplins, Grey 65%
10	本色充羅緞,立巴次布,粗條子布,席法布	Imitation Poplins, Ribs, Cords, and Repps, Grey. 65%
11	本色棉帆布,雙絲布(有色條者在內)	Cotton Canvas and Duck, Grey (including those with coloured stripes). 65%
12	本色,平織,斜紋,絨布,棉法絨	Cotton Flannel, or Flannelette, of Plain or Twill Weave, Grey. 65%
13	本色棉剪絨,回絨..	Cotton Velvets, Plushes, and all other Pile Cloths, Grey. 65%
14	未列名本色棉布...	Cotton Piece Goods, Grey, n.o.p.f. 65%
	漂白或染色,棉布品	
15	漂白素,市布,粗布,細布,竹布	Cotton Piece Goods, White or Dyed. Shirtings, Sheetings, and Irishes, Plain, White. 65%
16	漂粗細斜紋布(僅三線或四線組)	Drills and Jeans, White (3 or 4 shaft only). 65%
17	漂洋標布,漂標布...	T-Cloths, White, and Mexicans 65%
18	漂白或染色,細洋紗,軟洋紗,稀洋紗,厚稀紗,細稀紗,輕軟稀紗,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,織花,市布	Cambrics, Lawns, Muslins, Nainsooks, Mulls, Jaconets, Victoria Checks, Swiss Checks, Lappets, Limbrics, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, White or Dyed. 65%
19	漂白或染色,華爾紗	Voiles, White or Dyed 65%
20	漂白或染色,亞根地紗	Organdies, White or Dyed 65%
21	漂白或染色,洋羅...	Lenos, White or Dyed 65%
22	漂白或染色,提花鏤空洋紗	Leno Brocades, White or Dyed..... 65%
23	漂白或染色,縐地絲光洋紗	Mercerised Crimps, White or Dyed 65%
24	漂白或染色,縐布...	Cotton Crape, White or Dyed..... 65%
25	染色素,市布,粗布,細布,洋素縐	Shirtings, Sheetings, and Pongees, Plain, Dyed. 65%

第一類 棉及其製品類續

I.—Cotton and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率	
	漂白或染色, 棉 布品類	Cotton Piece Goods, White or Dyed—continued.	
26	染色粗細斜紋布(僅三 線或四線組)	Drills and Jeans (3 or 4 shaft only), Dyed	65%
27	染色洋標布, 拷花甯綢, 素甯綢, 真假洋紅布	Dyed T-Cloths, Embossed Cantons, Alpacianos, and Real and Imitation Turkey Reds.	65%
28	漂白或染色, 棉細嗶嘰, 橫工嗶嘰, 人字嗶嘰, 縐 紋呢, 線呢, 套呢, 花呢, 華達呢, 褲料呢	Cotton Serges, Diagonal Twills, Herring- bone Twills, Oatmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, White or Dyed.	65%
29	漂白或染色, 棉直貢..	Satteen Drills, White or Dyed	65%
30	漂白或染色, 羽絨, 羽緞, 羽綢, 充西緞, 泰西甯綢, 斜羽綢, 板絨, 條子羽綢	Cotton Lastings, Satteens, Italians, Imita- tion (Weft-faced) Venetians, Tientsin Twills, Beatrice Twills, Warp-faced Satteens, and Satteen Stripes, White or Dyed.	65%
31	漂白或染色, 泰西緞..	Cotton Venetians, White or Dyed	65%
32	漂白或染色, 羅緞(波紋 緞在內)	Poplins (including Poplin Taffetas), White or Dyed.	65%
33	漂白或染色, 充羅緞, 立 巴次布, 粗條子布, 蓆法 布, 水雲緞	Imitation Poplins, Ribs, Cords, Repps, and Moreens, White or Dyed.	65%
34	漂白或染色, 棉帆布, 雙 絲布	Cotton Canvas and Duck, White or Dyed	65%
35	漂白或染色, 龍條布, 燈 芯布, 水浪布, 織花膠布, 燈芯蓆法布	Dimities, Piqués, Vestings, Quiltings, and Bedford Cords, White or Dyed.	65%
36	漂白或染色, 平織, 斜紋, 絨布, 棉法絨	Cotton Flannel or Flannelette, of Plain or Twill Weave, White or Dyed.	65%
37	漂白或染色, 棉剪絨, 回 絨	Cotton Velvets, Plushes, and all other Pile Cloths, White or Dyed.	65%
38	未列名漂白或染色, 棉 布	Cotton Piece Goods, White or Dyed, n.o.p.f.	65%
	印花棉布品	Cotton Piece Goods, Printed.	
39	印花素, 市布, 粗布, 細 布, 洋標布	Shirtings, Sheetings, and T-Cloths, Plain, Printed.	65%
40	印花粗細斜紋布(僅 三線或四線組)	Drills and Jeans (3 or 4 shaft only), Printed.	65%
41	印花細洋紗, 軟洋紗, 稀洋紗, 提花洋紗(單 紗線), 及條子, 點子, 燈 芯, 織花, 市布	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Printed.	65%
42	印花華爾紗.....	Voiles, Printed	65%
43	印花亞根地紗.....	Organdies, Printed	65%
44	印花洋羅.....	Lenos, Printed.....	65%
45	印花縐地絲光洋紗..	Mercerised Crimps, Printed	65%
46	印花縐布.....	Cotton Crape, Printed.....	65%
47	印花, 棉細嗶嘰, 橫工 嗶嘰, 人字嗶嘰, 縐紋 呢, 線呢, 套呢, 花呢, 華 達呢, 褲料呢	Cotton Serges, Diagonal Twills, Herring- bone Twills, Oatmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Printed.	65%
48	印花棉直貢.....	Satteen Drills, Printed.....	65%

第一類 棉及其製品類續

I.—Cotton and Manufactures thereof—continued.

稅則 號列	貨	名	國定稅率
	印花棉布品類	Cotton Piece Goods, Printed— continued.	
49	印花,羽綾,羽緞,緞布, 羽綢,紵布,羽布,斜羽 綢	Cotton Lastings, Satteens, Satinets, Ital- ians, Damasks, Silecias, and Beatrice Twill, Printed.	65%
50	印花泰西緞.....	Cotton Venetians, Printed.....	65%
51	印花羅緞.....	Poplins, Printed.....	65%
52	印花,充羅緞,立巴次 布,粗條子布,蓆法布, 水雲緞	Imitation Poplins, Ribs, Cords, Repps, and Moreens, Printed.	65%
53	斜紋葵通布,縐紋葵 通布,緞紋葵通布,蓆法 葵通布,及其他葵通布	Twill Cretonnes, Oatmeal Crape Cre- tonnes, Satteen Cretonnes, Repp Cretonnes, and other Cretonnes.	65%
54	印花,平織,斜紋,絨布, 棉法絨	Cotton Flannel or Flannelette, of Plain or Twill Weave, Printed.	65%
55	印花,棉剪絨,回絨...	Cotton Velvets, Plushes, and all other Pile Cloths, Printed.	65%
56	未列名印花棉布....	Cotton Piece Goods, Printed, n.o.p.f. ...	65%
	雜類棉布品	Cotton Piece Goods, Miscellaneous.	
57	染紗織素,市布,粗布, 細布	Shirtings and Sheetings, Plain, Yarn- dyed.	65%
58	染紗織粗細斜紋布(僅 三線或四線組)	Drills and Jeans (3 or 4 shaft only), Yarn-dyed.	65%
59	染紗織,細洋紗,軟洋 紗,稀洋紗,提花洋紗 (單紗線),及條子,點子, 燈芯,織花,市布	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spot- ted, Corded, or Figured Shirtings, Yarn-dyed.	65%
60	染紗織,洋羅,提花鐘 空洋紗	Lenos and Leno Brocades, Yarn-dyed ..	65%
61	染紗織縐布.....	Cotton Crape, Yarn-dyed.....	65%
62	染紗織,棉細嗶嘰,橫 工嗶嘰,人字嗶嘰,縐 紋呢,線呢,套呢,花呢, 華達呢,褲料呢	Cotton Serges, Diagonal Twills, Herring- bone Twills, Oatmeal Capes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Yarn-dyed.	65%
63	染紗織羅緞.....	Poplins, Yarn-dyed.....	65%
64	染紗織,充羅緞,立巴 次布,粗條子布,蓆法 布	Imitation Poplins, Ribs, Cords, and Repps, Yarn-dyed.	65%
65	染紗織,龍條布,燈芯 布,水溼布,織花膠布, 燈芯蓆法布	Dimities, Piqués, Vestings, Quiltings, and Bedford Cords, Yarn-dyed.	65%
66	染紗織,平織,斜紋,絨 布,棉法絨	Cotton Flannel, or Flannelette, of Plain or Twill Weave, Yarn-dyed.	65%
67	染紗織,棉剪絨,回絨	Cotton Velvets, Plushes, and all other Pile Cloths, Yarn-dyed.	65%
68	未列名染紗織棉布.	Cotton Piece Goods, Yarn-dyed, n.o.p.f.	65%
69	棉質橡皮雨衣布...	„ Waterproof Cloth, Rubbered	65%

第一類 棉及其製品類續

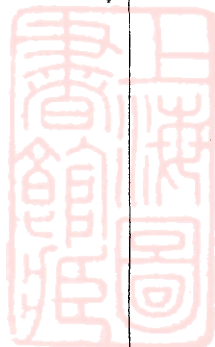
I.—Cotton and Manufactures thereof—*continued.*

稅則 號列	貨名	國定稅率	
	雜類棉布品類		
	Cotton Piece Goods, Miscellaneous— continued.		
70	未列名棉布 (甲)工業用棉布如 水膠絨,造紙機用 棉毯等 (乙)書面布(並非油 面及假熟皮者) (丙)其他.....	Cotton Piece Goods, n.o.p.f.:— (a) Cotton Piece Goods for technical purposes, such as Cotton Molle- ton or Swanboy, "Triplex" Canvas Felt for Paper Machine, etc. (b) Cotton Bookbinding Cloth, other than Oil-coated Cloth and Imita- tion Leather. (c) Others	20% 40% 65%
	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.		
71	棉花 (甲)纖維長度達二. 二二二五公分或 以上者 (乙)其他.....	Cotton, Raw:— (a) Having a staple of 2.2225 cm. or more in length. (b) Others	10% 10%
72	廢棉花,廢紗頭.....	Cotton Waste and Yarn Waste	20%
73	棉胎.....	" Wadding	20%
74	破布.....	" Rag.....	15%
75	棉紗 (甲)本色(不論股數) (乙)其他.....	Cotton Yarn:— (a) Grey (irrespective of fold)..... (b) Others	50% 50%
76	棉線 (甲)捲軸,捲圓錐形, 縫線 (乙)成絞,成球,編 結線,刺繡線 (丙)其他.....	Cotton Thread:— (a) Sewing Cotton, on spools or cops.. (b) Crochet or Embroidery Cotton, in skeins or balls. (c) Others	25% 25% 25%
77	棉質假金銀線.....	Imitation Gold or Silver Thread, on Cotton.	50%
78	棉繩索.....	Cotton Twine and Cordage	30%
79	燭芯.....	Candlewick	30%
80	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 decora- tive or ornamental purposes; and all products made wholly thereof.	100%
81	蚊帳紗.....	Mosquito Netting	70%
82	針織棉布 (甲)起毛者..... (乙)未起毛者 (一)非燒光,非 絲光線製 (二)全部或一部 分係燒光或絲 光線製	Cotton Knitted Tissue:— (a) Raised..... (b) Not Raised: (1) Made of ungassed or unmer- cerised thread. (2) Made wholly or partly of gassed or mercerised thread.	70% 70% 70%
83	起毛針織衛生衣類.	Knitted Clothing, Raised	70%

第一類 棉及其製品類續

I.—Cotton and Manufactures thereof—*continued.*

稅則 號列	貨 名	國定稅率
	棉花, 棉線, 棉紗, 及 未列名棉製品續	Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.— <i>continued.</i>
84	未起毛針織汗衫褲類 (甲) 非燒光, 非絲光 線製 (乙) 全部或一部分 係燒光或絲光線製	Knitted Underwear, not Raised, as Sing- lets, Drawers, Vests, etc.:— (a) Made of ungassed or unmercerised thread. (b) Made wholly or partly of gassed or mercerised thread.
85	針織短襪, 長襪 (甲) 非燒光, 非絲 光線製 (乙) 全部或一部分 係燒光或絲光線製	Knitted Socks and Stockings:— (a) Made of ungassed or unmercerised thread. (b) Made wholly or partly of gassed or mercerised thread.
86	棉質寬緊帶	Cotton Elastic Webbing, Braid, and Cord
87	腿帶	Ankle-bands
88	燈芯	Lampwick
89	圈絨毛巾	Towels, Turkish
90	棉毯及毯布	Cotton Blankets and Blanket Cloth
91	手帕	Handkerchiefs
92	新布袋	Cotton Bags, New
93	未列名衣服, 及衣着 零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.
94	未列名棉貨 (甲) 線毯 (乙) 床布, 檯布 (丙) 蚊帳 (丁) 外科及衛生用品 如紗布, 繃帶等 (戊) 其他	Cotton Goods, n.o.p.f.:— (a) Counterpanes (b) Covers, Bed and Table (c) Mosquito Nets, Complete (d) Surgical and Sanitary Sundries, as Gauze, Bandages, etc. (e) Others



第二類 亞麻, 苧麻, 火麻, 繸麻, 及其製品類

(攪雜棉花者在內)

II.—FLAX, RAMIE, HEMP, JUTE, & MANUFACTURES
THEREOF (including those mixed with Cotton).

稅則 號列	貨名	國定稅率
95	亞麻	Flax, Raw 15%
96	苧麻	Ramie, Raw 15%
97	火麻	Hemp, Raw 15%
98	繸麻	Jute, Raw 15%
99	亂麻頭	Oakum 15%
100	夾棉或未夾棉, 亞麻, 苧麻, 火麻, 繸麻, 紗, 線	Yarn and Thread, of Flax, Ramie, Hemp, and/or Jute, mixed or not mixed with Cotton:—
	(甲) 苧麻紗, 線	(a) Yarn and Thread, of Ramie 25%
	(乙) 其他	(b) Others 22½%
101	夾棉或未夾棉, 亞麻, 苧麻, 火麻, 繸麻, 繩索	Twine and Cordage, of Flax, Ramie, Hemp, and/or Jute, mixed or not mixed with Cotton. 30%
102	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. 100%
103	夾棉或未夾棉, 火麻, 繸麻, 帆布, 油帆布	Canvas and Tarpaulin, of Hemp and/or Jute, mixed or not mixed with Cotton. 45%
104	漂白素, 夾棉或未夾 棉, 亞麻布, 每方公尺 重不過一百七十公分 每方公分經緯線數過 五十線不過八十線*	Flax Piece Goods, White, Plain, mixed or not mixed with Cotton, weighing not more than 170 grammes per square metre, and having more than 50 threads but not more than 80 threads in a square centimetre in warp and weft*:—
	(甲) 刺繡用	(a) Embroidery Linen 10%
	(乙) 其他	(b) Others 15%
105	未列名夾棉或未夾 棉亞麻布	Flax Piece Goods, mixed or not mixed with Cotton, n.o.p.f. 45%
106	洋線袋布	Hessian Cloth 20%
107	新, 火麻袋, 洋線袋 ..	Hemp Bags and Hessian Bags, New 25%
108	新, 繸麻袋	Gunny Bags, New 25%
109	舊, 繸麻袋, 火麻袋, 洋 線袋	Gunny Bags, Hemp Bags, and Hessian Bags, Old. 25%
110	未列名衣服及衣着 零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f. 80%
111	未列名夾棉或未夾 棉, 亞麻, 苧麻, 火麻, 繸 麻貨品	Flax, Ramie, Hemp, and/or Jute Goods, mixed or not mixed with Cotton, n.o.p.f.:—
	(甲) 手帕	(a) Handkerchiefs 80%
	(乙) 其他	(b) Others 60%

* 凡列於稅則第一〇五號徵稅之純亞麻布及夾棉亞麻布其含麻成分佔總重量四成及以上者如能出具保結證明其確係輸入專供抽紗繡花或其他類似手工加工之用者得按本號(甲)項稅則徵稅

* Pure Flax Piece Goods and Flax and Cotton Piece Goods, the flax content of which is not less than 40 per cent of their total weight, ordinarily classifiable under heading No. 105 are classified under (a) of this heading in cases where satisfactory proof in the form of a bond is produced that they are being imported solely for embroidering or similar hand manufacture.

第三類 毛及其製品類

(攪雜他種纖維者在內,但攪雜絲者不在內)

III.—WOOL AND MANUFACTURES THEREOF
(including those mixed with any other fibres except Silk).

稅則 號列	貨 名	國定稅率
112	綿羊毛,山羊毛,駱駝毛(已梳或已篦者在內) (甲) 綿羊毛 (一) 未淨或已淨者 (二) 已梳或已篦者(長絨毛及短絨毛在內) (子) 長絨毛及短絨毛超過五十六支者 (丑) 其他.... (乙) 山羊毛 (一) 未淨或已淨者 (二) 已梳或已篦者 (丙) 駱駝毛 (一) 未淨或已淨者 (二) 已梳或已篦者	Wool, Sheep's, Goats', and Camels' (including Carded or Combed):— (a) Sheep's: (1) Greasy or Scoured..... 15% (2) Carded or Combed (including Wool Tops and Noils): (i) Tops and Noils of counts finer than 56's..... 15% (ii) Others..... 15% (b) Goats': (1) Greasy or Scoured..... 15% (2) Carded or Combed..... 15% (c) Camels': (1) Greasy or Scoured..... 15% (2) Carded or Combed..... 15%
113	廢,綿羊毛,山羊毛,駱駝毛(攪雜他種纖維者在內,但攪雜絲者不在內) (甲) 廢綿羊毛.... (乙) 廢山羊毛.... (丙) 廢駱駝毛....	Waste Wool, Sheep's, Goats', and Camels' (including Waste Wool mixed with any other fibres except Silk):— (a) Sheep's..... 5% (b) Goats'..... 5% (c) Camels'..... 5%
114	純毛或雜毛,紗,線..	Woollen Yarn and Thread, pure or mixed 45%
115	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. 100%
116	純毛或雜毛針織呢絨	Woollen Knitted Tissue, pure or mixed . 80%
117	旗紗布.....	Bunting..... 80%
118	羽毛布.....	Camlets..... 80%
119	純毛或雜毛工藝用呢絨,如羅拉呢,驕紙呢等	Woollen Piece Goods for technical purposes, pure or mixed, such as Roller Cloth, Paper Mill Blanketing, etc. 25%
120	純毛或雜毛,剪絨,回絨	Woollen Velvets, Plushes, and all other Pile Cloths, pure or mixed. 80%
121	純毛或雜毛,橡皮雨衣布	Woollen Waterproof Cloth, Rubbered, pure or mixed. 80%
122	未列名純毛或雜毛呢絨	Woollen Piece Goods, pure or mixed, n.o.p.f. 80%
123	氈呢,氈套.....	Felt and Felt Sheathing 80%
124	純毛或雜毛,毛毯,車毯	Woollen Blankets and Travelling Rugs, pure or mixed. 80%
125	純毛或雜毛,地毯及其他地衣類	Woollen Carpets, Carpeting, and all other Floor Coverings, pure or mixed. 100%
126	氈呢,帽,便帽,帽坯 (甲) 帽,便帽..... (乙) 帽坯 (一) 已成型.... (二) 其他.....	Hats, Caps, and Hat Bodies, of Felt:— (a) Hats and Caps..... 80% (b) Hat Bodies: (1) Blocked 70% (2) Others 50%
127	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. 100%
128	未列名純毛或雜毛貨品	Woollen Goods and Woollen Mixtures, n.o.p.f. 80%

第四類 絲及其製品類(攙雜他種纖維者在內)

IV.—SILK AND MANUFACTURES THEREOF
(including those mixed with any other fibres).

稅則 號列	貨 名	國定稅率
129	蠶絲	Natural Silk, Raw 100%
130	人造細絲,粗絲 (甲)人造絲	Artificial Silk Floss and Yarn :— (a) Rayon. 100%
	(乙)人造纖維	(b) Rayon Staple Fibre 100%
	(丙)其他供紡織 用之合成纖維	(c) Other Synthetic Textile Fibres ... 100%
131	廢蠶絲	Waste Natural Silk 50%
132	廢人造絲	„ Artificial Silk 80%
133	絹紡蠶絲	Spun Natural Silk 100%
134	絹紡人造絲(其他供 紡織用之合成絹紡 纖維及人造絨線在內) (甲)純人造絨紗,線 (乙)純人造纖維紗 (丙)其他	Spun Yarn of Artificial Silk (i.e., of Rayon or other Synthetic Textile Fibres and including Artificial Woollen Yarn) :— (a) Artificial Woollen Yarn, pure. 100% (b) Rayon Staple Fibre Yarn, pure. 100% (c) Others 100%
135	未列名純絲或雜絲, 紗,線	Silk Yarn and Thread, pure or mixed, n.o.p.f. 100%
136	純絲或雜絲假金銀 線	Imitation Gold or Silver Thread, on Silk, pure or mixed. 150%
137	純絲或雜絲,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 decorati- ve or ornamental purposes, of Silk, pure or mixed; and all products made wholly thereof. 150%
138	純絲或雜絲針織綢緞	Silk Knitted Tissue, pure or mixed 150%
139	羅底	Bolting Cloth 25%
140	純絲或雜絲,剪絨,回 絨 (甲)純蠶絲,純人造 絲,或蠶絲與人造絲 (乙)其他	Silk Velvets, Plushes, and all other Pile Cloths, pure or mixed :— (a) Of Pure Natural Silk, Pure Artificial Silk, or Natural and Artificial Silk (b) Others 150%
141	純絲或雜絲橡皮雨 衣布	Silk Waterproof Cloth, Rubbed, pure or mixed. 150%
142	未列名純絲或雜絲 綢緞 (甲)蠶絲	Silk Piece Goods, pure or mixed, n.o.p.f. :— (a) Of Natural Silk 150% (b) Of Artificial Silk 150% (c) Of Natural Silk and Artificial Silk . 150% (d) Of Natural Silk and Wool or of Natural Silk and Wool and Vege- table Fibre. 150% (e) Of Artificial Silk and Wool or of Artificial Silk and Wool and Vegetable Fibre. 150% (f) Of Natural Silk and Cotton 150% (g) Of Artificial Silk and Cotton. 150% (h) Others 150%
	(乙)人造絲	
	(丙)蠶絲夾人造絲	
	(丁)蠶絲夾毛,或夾 毛及植物纖維	
	(戊)人造絲夾毛,或 夾毛及植物纖維	
	(己)蠶絲夾棉	
	(庚)人造絲夾棉	
	(辛)其他	
143	純絲或雜絲寬緊帶.	Silk Elastic Webbing, Braid, and Cord, pure or mixed. 150%
144	未列名衣服,及衣着 零件	Clothing, and all other articles of personal wear and parts or accessories thereof, n.o.p.f. 150%
145	未列名純絲或雜絲 貨品	Silk Goods and Silk Mixtures, n.o.p.f. ... 150%

第五類 金屬及其製品類(礦砂,機器,車輛在內)
V.—METALS AND MANUFACTURES THEREOF
 (including Ores, Machinery, and Vehicles).

稅則 號列	貨 名	國定稅率
	礦砂品	Ores.
146	各種礦砂.....	Ores of all kinds 7½%
	金屬品	Metals.
	鋁	Aluminium:—
147 ^e	素箔	Foil, Plain:
	(甲)不夾紙者..	(a) Not Interleaved with Paper 30%
	(乙)有紙背或夾紙者	(b) With Paper Backing or Interleaved with Paper. 45%
148	色箔或花箔	Foil, Coloured or Embossed:
	(甲)不夾紙者..	(a) Not Interleaved with Paper 30%
	(乙)有紙背或夾紙者	(b) With Paper Backing or Interleaved with Paper. 45%
149	粒,錠,塊.....	Grains, Ingots, and Slabs..... 10%
150	片,板.....	Sheets and Plates..... 22½%
151	其他	Others:
	(甲)絲.....	(a) Wire 20%
	(乙)成絞絲繩(無包皮者)	(b) Wire, Stranded or Cable (Bare). 22½%
	(丙)其他.....	(c) Others..... 22½%
152	剛金(耐磨金).....	Antifriction Metal 20%
	黃銅	Brass and Yellow Metal:—
153	條,竿.....	Bars and Rods 25%
154	陽螺旋,陰螺旋,銅釘(兩頭釘),墊圈	Bolts, Nuts, Rivets, and Washers 30%
155	錠.....	Ingots 15%
156	釘.....	Nails 30%
157	舊黃銅,碎黃銅(祇合復製用)	Old or Scrap (fit only for remanufacture). 15%
158	螺旋釘.....	Screws..... 30%
159	片,板.....	Sheets and Plates..... 25%
160	小釘.....	Tacks 30%
161	管子.....	Tubes 20%
162	絲.....	Wire 20%
163	其他.....	Others 30%
	紫銅	Copper:—
164	條,竿.....	Bars and Rods 17½%
165	陽螺旋,陰螺旋,銅釘(兩頭釘),墊圈	Bolts, Nuts, Rivets, and Washers 30%
166	錠,塊.....	Ingots and Slabs 15%
167	釘.....	Nails 30%
168	舊紫銅,碎紫銅(祇合復製用)	Old or Scrap (fit only for remanufacture). 15%
169	片,板.....	Sheets and Plates..... 17½%
170	小釘.....	Tacks 30%
171	管子.....	Tubes 20%
172	絲.....	Wire 20%
173	絲繩(即成絞絲繩無包皮者)	„ Rope (i.e., Wire, Stranded or Cable, Bare). 22½%
174	其他.....	Others 30%

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率
	金屬品續	
	未鍍鋅鋼鐵(竹節鋼, 彈簧鋼, 工具用鋼, 特製鋼, 不在內)	
175	砧, 型砧, 錘及零件, 鍛成鐵器坯 (甲) 每件重一一.五公斤或以上 (乙) 每件重不及一一.五公斤	Iron and Steel, Ungalvanized (not including Bamboo, Spring, Tool, and Alloy Steel):— Anvils, Swage-blocks, Anchors and parts of, and Forgings: (a) Each weighing in every case 11.5 kg. or over. 30% (b) Each weighing in every case less than 11.5 kg. 30%
176	短條, 熟鐵塊, 錠, 塊, 條片	Billets, Blooms, Ingots, Slabs, and Sheet-bars. 22½%
177	陽螺旋, 陰螺旋, 墊圈	Bolts, Nuts, and Washers. 35%
178	翻砂鐵器毛坯...	Castings, Rough. 35%
179	新鍊條及零件...	Chains, New, and parts of. 22½%
180	舊鍊條...	" Used. 22½%
181	鐵道岔道, 轉車台	Crossings and Turn-tables for Railways. 7½%
182	箍	Hoops. 22½%
183	釘條, 條, 絞紋條, 變形條, 丁字, 水流, 三角, 工字, 樑, 及其他建築用各式鋼鐵體段之為機製原形者	Nail-rods, Bars, Twisted or Deformed Bars, Tees, Channels, Angles, Joists, Girders, and other Structural Sections or Shapes in the state in which they leave the rolls. 25%
184	鐵絲圓釘, 鐵方釘	Nails, Wire and Cut. 40%
185	生鐵及鐵磚...	Pig and Kentledge. 35%
186	管子及配件...	Pipes, Tubes, and Pipe and Tube Fittings. 22½%
187	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). 17½%
188	軌(軌道上所用鋼枕, 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). 7½%
189	錫釘(兩頭釘)...	Rivets. 40%
190	螺旋釘...	Screws. 40%
191	片, 板, 厚三.二〇公釐(八分之一英寸)或以上	Sheets and Plates, 3.2 mm. (½ in.) thick or more. 22½%
192	片, 板, 厚不及三.二〇公釐(八分之一英寸)	" " under 3.2 mm. (½ in.) thick. 22½%
193	狗頭釘...	Spikes. 40%
194	小釘...	Tacks. 40%
195	花馬口鐵...	Tinned Plates, Decorated. 30%
196	素馬口鐵...	" Plain. 25%
197	舊馬口鐵(襯箱用之馬口鐵在內)	" Old (including Box Linings). 22½%
198	鍍錫鐵小釘...	" Tacks. 40%
199	絲	Wire. 20%
200	其他 (甲) 鍍鉛鐵板... (乙) 其他...	Others: (a) Terneplates. 25% (b) Others. 25%
	鍍鋅鋼鐵	
201	陽螺旋, 陰螺旋, 墊圈	Iron and Steel, Galvanized:— Bolts, Nuts, and Washers. 35%
202	釘, 錫釘(兩頭釘)小釘, 螺旋釘	Nails, Rivets, Tacks, and Screws. 40%

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率
	金屬品類	
	Metals—continued.	
203	鍍鋅鋼鐵(續) 管子及配件	Iron and Steel, Galvanized—cont.:— Pipes, Tubes, and Pipe and Tube Fittings. 22½%
204	片 (甲)瓦紋片..... (乙)平片.....	Sheets: (a) Corrugated..... 22½% (b) Plain 22½%
205	絲 絲繩(麻繩心有或 無)見第二〇九及二 一〇號	Wire 20% Wire Rope (with or without fibre core). See Nos. 209 and 210.
206	絲段見第二〇七號 其他	Wire Shorts. See No. 207. Others 25%
207	鍍鋅或未鍍鋅鋼鐵 圈鐵,絲段,壞線,條 段截,條頭,舊箍,箍 頭,碎箍(不論大小 雜和碎片在內) (甲)舊箍,箍頭, 碎箍(不論大小 雜和碎片在內) (乙)鍍鋅絲段.. (丙)其他.....	Iron and Steel, Galvanized or Ungalvanized:— 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): (a) Used Hoops and Hoop Ends or Cuttings (including scrap lots of mixed dimensions, irrespective of size). 17½% (b) Wire Shorts, Galvanized..... 17½% (c) Others 17½%
208	未列名舊鐵,碎鐵 (祇合複製用)	Old or Scrap (fit only for remanufacture), n.o.p.f. 17½%
209	新絲繩(麻繩心有 或無)	Wire Rope, New (with or without fibre core). 22½%
210	舊絲繩(麻繩心有 或無)	" " Old (with or without fibre core). 20%
	竹節鋼,彈簧鋼,工具 用鋼,特製鋼	Steel, Bamboo, Spring, Tool, and Alloy:—
211	竹節鋼	Bamboo Steel 22½%
212	彈簧鋼	Spring Steel 20%
213	工具用鋼(利鋼在 內),特製鋼	Tool Steel (including High-speed Steel) and Alloy or Special Steel. 20%
214	鋼鐵板,片,三角,水流, 丁字,工字,樑,及其他 建築用,構造用之各式 鋼鐵體段,其已經鑽洞, 打洞,合成,裝成,配成, 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%
215	金銀條,幣	Gold and Silver Bullion and Coins..... 免稅 Free.
216	鐵錫屑	Iron and Tin Dross 17½%
	鉛	Lead:—
217	舊鉛(祇合複製用)	Old (fit only for remanufacture) 17½%
218	塊,條	Pigs or Bars 25%
219	管子	Pipes 30%
220	片	Sheets 30%
221	絲	Wire 30%
222	其他	Others 30%
223	錳	Manganese 12½%
224	鐵錳	" Ferro- 12½%

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率
	金屬品類	Metals—continued.
225	鎳 (甲)條,錠,片..... (乙)絲..... (丙)其他.....	Nickel:— (a) Bars, Ingots, and Sheets 15% (b) Wire 17½% (c) Others 17½%
226	鉑,未製成物件者,如 錠,條,片,板(厚不在 三.一七五公釐以下), 及廢料,碎屑	Platinum, Unmanufactured, <i>i.e.</i> , in Ingots, Bars, Sheets, or Plates, not less than 3.175 mm. thick, and Waste or Scrap. 免稅 Free.
227	水銀.....	Quicksilver 15%
228	錫鉛合金.....	Tin and Lead Alloy 30%
		Tin:—
229	錠,塊.....	Ingots and Slabs 25%
230	管子.....	Pipes 30%
231	其他(錫箔不在內)	Others (not including Tinfoil) 30%
232	活字金.....	Type Metal 30%
	白銅	White Metal or German Silver:—
233	條,錠,片.....	Bars, Ingots, and Sheets 20%
234	絲.....	Wire 20%
235	其他.....	Others 25%
	銻(白鉛)	Zinc:—
236	粉,塊.....	Powder and Spelter 20%
237	片(有孔銻片在內), 板,鍋爐板	Sheets (including Perforated), Plates, and Boiler Plates. 25%
238	其他.....	Others 25%
239	未列名金屬箔或葉	Metallic Foil or Leaf, <i>n.o.p.f.</i> 45%
240	未列名金屬品	Metals, <i>n.o.p.f.</i> :—
	(甲)鈷,鉍,鎘,矽鐵及 銻鐵	(a) Cobalt, Tantalum, Cadmium, Fer- ro-silicon and Ferro-chrome. 20%
	(乙)鉬絲.....	(b) Molybdenum Wire 25%
	(丙)鎢絲.....	(c) Tungsten Wire 25%
	(丁)其他.....	(d) Others 25%
	金屬器具	Metalware.
241	未列名鉛器,黃銅器,古 銅器,紫銅器,錫鉛器 (甲)鉛器..... (乙)其他.....	Aluminiumware, Brassware, Bronzeware, Copperware, and Pewterware, <i>n.o.p.f.</i> :— (a) Aluminiumware 50% (b) Others 50%
242	未列名鉑器,金器,銀 器,及鍍有貴重金屬之 金屬器(表鍊在內)	Platinumware, Goldware, Silverware, and Metalware Coated or Plated with Precious Metals (including Watch Chains), <i>n.o.p.f.</i> 80%
243	未列名電鍍或未電鍍 金屬器具(利口器在內)	Metalware, Electro-plated or not, <i>n.o.p.f.</i> (including Cutlery). 50%

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率	
	機器及工具		
	Machinery and Tools.		
244	農業機器及其配件.	Agricultural Machinery, and parts thereof	7½%
245	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 (甲)發電機及電動機之不過二十瓩羅瓦特者,及變壓器之不過二百開維愛者及其配件,附件 (乙)其他	Electrical Machinery for Power Generating and Transmission, such as Dynamos, Motors, Transformers, Converters, etc., and parts thereof:— (a) Dynamos and Motors not over 20-kilowatt capacity, and Transformers not over 200-kilo-volt-ampere capacity, and parts or accessories thereof. (b) Others	15% 10%
246	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.	7½%
247	機械工具,如割子,鑽子,磨光錐等(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及其配件	Machine Shop Tools, such as Cutters, Drills, Reamers, etc. (including Pneumatic and Electrically Operated Tools), and Hand Tools made wholly or chiefly of metal, and parts thereof.	7½%
248	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,其他發動機之連有或不連有發電機者,及其配件	Prime Movers, <i>i.e.</i> , 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.	10%
249	蒸汽鍋爐,省熱器,乾汽機,機械燃煤機,及其他鍋爐間用之他種機械,及其配件	Steam Boilers, Economisers, Superheaters, Mechanical Stokers, and other Boiler-room Accessories, and parts thereof.	10%
250	縫紉機,針織機,及其配件 (甲)縫紉機,及其配件或附件 (乙)針織機,及其配件	Sewing, Knitting, or Embroidering Machines, and parts thereof:— (a) Sewing Machines, and parts or accessories thereof. (b) Knitting or Embroidering Machines, and parts or accessories thereof.	15% 15%
251	打字機,自動開竇機,計算機,銀錢登記機,印壓機,打支票機,時日表明機,複印機,編號機,及他種類似之辦事室用機器,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.	30%

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—*continued.*

稅則 號列	貨 名	國定稅率
252	<p>機器及工具續</p> <p>未列名機器及其配件</p> <p>(甲)抽水機,及其配件</p> <p>(乙)印刷機.....</p> <p>(丙)釘書,造紙機器,及其配件</p> <p>(丁)紡織機器,及其配件</p> <p>(戊)釀酒,蒸餾,製糖機器,及其配件</p> <p>(己)製造橡皮貨品機器,及其配件</p> <p>(庚)麵粉廠用機器,及其配件</p> <p>(辛)捲烟機器,及其配件</p> <p>(壬)工業用之電氣冰箱,及電氣冷藏設備(其配件及附件在內)</p> <p>(癸)電氣升降機,及其配件</p> <p>(子)其他</p> <p>(一)牛奶場用機器,及其配件</p> <p>(二)煉油機器,及其配件</p> <p>(三)開掘油井用機器,及其配件</p> <p>(四)開礦機器,及其配件</p> <p>(五)其他.....</p>	<p>Machinery and Tools—<i>continued.</i></p> <p>Machinery, n.o.p.f., and parts thereof:—</p> <p>(a) Pumping and Pumps, and parts... 10%</p> <p>(b) Printing, and parts..... 10%</p> <p>(c) Bookbinding and Paper-making, and parts. 10%</p> <p>(d) Textile Machinery, and parts..... 10%</p> <p>(e) Brewing, Distilling, and Sugar Refining, and parts. 10%</p> <p>(f) Rubber Goods Manufacturing, and parts. 10%</p> <p>(g) Flour Mill Machinery, and parts.. 10%</p> <p>(h) Cigar and Cigarette Manufacturing, and parts. 10%</p> <p>(i) Refrigerators and Refrigerating Equipment, Industrial (including parts and accessories thereof), n.o.p.f. 10%</p> <p>(j) Electric Elevators, and parts..... 20%</p> <p>(k) Others:</p> <p>(1) Dairy Machinery, and parts 10%</p> <p>(2) Oil Refinery Plants, and parts 10%</p> <p>(3) Oil Well Drilling Machinery, and parts. 10%</p> <p>(4) Mining Machinery, and parts 10%</p> <p>(5) Others..... 10%</p>
253	<p>車輛,船艇</p> <p>飛機,水上飛機,及其他航空機器,及其配件</p>	<p>Vehicles and Vessels.</p> <p>Aeroplanes, Hydroplanes, and all other Flying Machines, and parts thereof. 5%</p>
254	<p>各種救火機車,救火器(手用化學消防器在內),及他種救火用機件,及其配件</p>	<p>Fire Engines, Hydrants, and other Fire-extinguishing Appliances, irrespective of propelling power (including Hand Chemical Fire Extinguishers), and parts thereof. 5%</p>
255	<p>馬達船,帆船,汽船,機動船,及其配件與未列名材料</p> <p>(甲)整個.....</p> <p>(乙)未列名零件及材料</p>	<p>Motor-boats, Sail-boats, Steamers, and Motor Ships, and parts or materials thereof, n.o.p.f.:—</p> <p>(a) Complete 免稅 Free.</p> <p>(b) Parts or Materials, n.o.p.f. 10%</p>
256	<p>汽車</p> <p>(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,及此項車輛之車台</p>	<p>Vehicles, Motor:—</p> <p>(a) Motor Tractors, Motor-drawn 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. 25%</p>

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率
	車輛, 船艇續	Vehicles and Vessels—continued.
	汽車(續)	Vehicles, Motor—continued:—
	(乙)其他(包括汽車, 腳踏汽車等)全部或拆散, 此項車輛之車台及金屬製部份已裝成之車身	(b) Others (including Motor-cars, Motor-cycles, etc.), assembled or in parts; Chassis, and Bodies with metal parts assembled for any of the above:
	(一)載重不過一公噸之馬達貨車	(1) Trucks not over 1 metric ton carrying capacity. 40%
	(二)載重不過一公噸之馬達貨車車台	(2) Chassis for Trucks not over 1 metric ton carrying capacity. 40%
	(三)未列名汽車	(3) Motor-cars, n.o.p.f. 60%
	(四)未列名汽車車台	(4) Chassis for Motor-cars, n.o.p.f. 60%
	(五)汽車等車身其金屬製部份已裝成者	(5) Bodies with metal parts assembled for Motor-cars, etc. 60%
	(六)腳踏汽車	(6) Motor-cycles 60%
	(七)未列名馬達車輛	(7) Motor Vehicles, n.o.p.f. . . 60%
	(丙)零件及附件(車輪胎除外)	(c) Parts and Accessories (except Tires):
	(一)腳踏汽車之零件, 附件	(1) For Motor-cycles 30%
	(二)其他(註:前輪, 後輪, 前彈簧, 後彈簧, 前軸, 後軸, 車架, 散熱箱, 主動軸, 發動機, 及未經裝成之車身, 於進口時須分別包裝, 方能適用本項稅率, 否則應按國定稅則從價百分之四十五徵稅或按最惠國稅則從價百分之三十徵稅)	(2) For others* 15% *Front Wheels, Rear Wheels, Front Springs, Rear Springs, Front Axles, Rear Axles, Frames, Radiators, Propelling Shafts, Motive Power, and Unassembled Parts of Bodies are dutiable at this rate when packed separately; otherwise they shall be subject to a duty of 45 per cent in the General Tariff or 30 per cent in the Most Favoured Nation Tariff.
257	鐵道或電車道應用品	Railway and Tramway Supplies:—
	(甲)機車, 煤水車	(a) Locomotives and Tenders 5%
	(乙)鐵道或電車道用之客車, 貨車	(b) Railway or Tramway Carriages or Wagons. 5%
	(丙)鐵道或電車道用之未列名材料	(c) Railway or Tramway Materials, n.o.p.f. 5%
258	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). 45%
	他種金屬製品	Other Metal Manufactures.
259	鎗械及子彈	Arms and Ammunition:—
	(甲)防身用或獵用	(a) For Personal or Sporting Use 120%
	(乙)其他	(b) Others 120%

第五類 金屬及其製品類
V.—Metals and Manufactures thereof—*continued.*

稅則 號列	貨 名	國定稅率
	他種金屬製品續	
260	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 (甲) 檔案儲藏櫃及度櫃器具如“Kardex”等全部或大部份用金屬製成者 (乙) 其他.....	
	Other Metal Manufactures—continued.	
	Bedsteads, Cots, Camp Beds, and other kinds of Furniture made wholly or chiefly of metal, and parts or accessories thereof:—	
	(a) Office Filing Cabinets, and Systems as Kardex, etc., made wholly or chiefly of metal.	45%
	(b) Others.....	50%
261	鐘, 表 (甲) 整個 (一) 鬧鐘, 巡更鐘 (二) 其他鐘..... (三) 表..... (乙) 未裝配之零件 (一) 鐘用發條.. (二) 鐘用其他零件 (三) 其他.....	
	Clocks and Watches:—	
	(a) Complete:	
	(1) Alarm Clocks and Watchmen's Clocks.	45%
	(2) Other Clocks.....	70%
	(3) Watches.....	70%
	(b) Parts, Unassembled:	
	(1) Springs for Clocks.....	20%
	(2) Other parts for Clocks.....	40%
	(3) Others.....	35%
262	燃煤, 燃油, 燃酒精之火爐, 烹飪器, 暖管, 汽爐, 及其他類似之器具, 及其配件 (甲) 暖管, 汽爐, 燃油或燃酒精取暖之火爐, 及其他類似之器具, 及其配件 (乙) 其他.....	
	Coal-burning, Oil-burning, and Spirit-burning Stoves, Cookers, Radiators, Steam Heaters, and similar appliances, and parts thereof:—	
	(a) Radiators, Steam Heaters, Oil-burning and Spirit-burning Heating Stoves, and similar appliances, and parts thereof.	60%
	(b) Others.....	60%
263	裝置電線, 傳達或分配電力用之各種電氣材料 (甲) 電燈泡..... (乙) 磁夾板, 阻電物 (阻電量不過三千伏脫者), 電盤, 鉛絲盒, 插控心子, 燈頭, 開關, 配電板 (丙) 電線, 電繩, 及其他未列名電氣材料	
	Electrical Materials, Fixtures, and Fittings for Wiring, Transmission, and Distribution:—	
	(a) Bulbs.....	45%
	(b) Cleats, Insulators, or Knobs (not over 3,000-volt insulating capacity), Ceiling Rosettes, Fuse-boxes, Plugs, Receptacles, Sockets, Switches, and Switch-boards.	50%
	(c) Cords or Wires, Cables, and all other Electrical Materials, n.o.p.f.	45%
264	電力烹飪器, 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 (甲) 家用電氣冰箱全部 (乙) 未列名家用之電氣冰箱配件或附件 (丙) 電燈及電燈器, 電扇及其附件, 電筒 (丁) 電鈴, 烹飪用電爐, 電器熨斗, 及其配件, 附件 (戊) 其他.....	
	Electric Cookers, Fans, Flash-lights, Irons, Lampware, Radiators, Toasters, and other similar Electric Appliances, and parts thereof:—	
	(a) Refrigerators, Electric, Household, complete.	150%
	(b) Parts or accessories of Electric Household Refrigerators, n.o.p.f.	50%
	(c) Electric Lamps and Lampware; Fans and accessories; Flash-lights and Torch-cases.	80%
	(d) Electric Bells, Hot Plates, and Smoothing Irons, and parts or accessories thereof.	80%
	(e) Others.....	80%

第五類 金屬及其製品類續

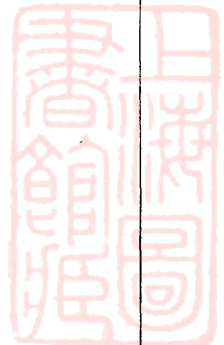
V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率
	他種金屬製品類	Other Metal Manufactures—continued.
265	濕電池,乾電池,凝電器,及其配件 (甲)濕電池或乾電池及其配件 (乙)儲電瓶及其配件 (丙)凝電器及其配件	Electric Accumulators, Batteries, Condensers, and parts thereof:— (a) Accumulators or Batteries, and parts thereof. 60% (b) Dry Cells, and parts thereof. 60% (c) Condensers, and parts thereof 60%
266	各種銼刀	Files of all kinds 7½%
267	煤氣燈頭,煤氣烹飪器,煤氣暖爐,煤氣燈,煤氣竈,煤氣燒水爐,及其他同類燃煤氣器具,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. 80%
268	量煤氣表,水表,電流表,電壓表,電力表,及其他類似之計量器及其配件 (甲)電表 (乙)其他	Gas-meters, Water-meters, Ammeters, Voltmeters, Wattmeters, and other similar Measuring Instruments, and parts thereof:— (a) Electric Meters 15% (b) Others 15%
269	針 (甲)手工縫紉用 (乙)縫紉機,針織機或刺繡機用 (丙)其他	Needles:— (a) Hand-sewing 40% (b) For Sewing, Knitting, or Embroidering Machines. 40% (c) Others 40%
270	保險箱櫃,錢箱,及保險庫門 (甲)保險庫門及保管庫門 (乙)其他	Safes, Cash Boxes, and Strong-room Doors:— (a) Strong-room Doors and Vault Doors. 50% (b) Others 50%
271	有線,無線,電話,電報,廣播,收音機器及其配件,附件 (甲)無線電機及零件 (一)硬橡皮或化學劑製成之刻度盤,利滋電線,柵漏,收音器,耳機,揚聲器及整座揚聲器,晶體,發射真空管,成音變壓器,電阻,音量控制器,耗阻勢差計,變量耗阻器,扼流圈,及各式收發電容器 (二)蜂音器,收訊真空管,電池免除器,燈座,插孔,插頭,接頭及針形接頭,接線柱,名牌及擱脚	Telephonic and Telegraphic Apparatus, Radio and Line, Transmitting and Receiving, and parts or accessories thereof:— (a) Radio Sets and parts: 25% (1) Hard Rubber or Composition Dials, Litzendraft Wire, Grid Leak, Microphones, Headphones, Loud Speakers and Loud Speaker Units, Crystals, Transmitting Vacuum Tubes, Intervale Audio Frequency Transformers, Resistors, Volume Controls, Potentio-meters, Rheostats, Chokes, and Receiving and Transmitting Condensers of all kinds. 30% (2) Buzzers, Receiving Vacuum Tubes, A.B.C. Battery Eliminators, Sockets, Jacks, Plugs, Lugs and Tips, Binding Posts, Name-plates, and Brackets.

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

稅則 號列	貨 名	名	國定稅率
	他種金屬製品續	Other Metal Manufactures—continued.	
	有線,無線,電話,電報,廣播,收音機器及其配件,附件(續)	Telephonic and Telegraphic Apparatus, Radio and Line, Transmitting and Receiving, and parts or accessories thereof—continued:—	
	(甲)無線電機及零件(續)	(a) Radio Sets and parts—continued:	
	(三)開關,避雷器,電鍵,線圈及整架無線電或個體	(3) Switches, Lightning Arresters, Keys, Coils, and Complete Radio Sets and Units.	45%
	(乙)其他	(b) Others:	
	(一)有線電報用	(1) For Telegraph Lines.....	25%
	(二)有線電話用	(2) „ Telephone „	25%
272	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	27½%
	(乙)單隻空馬口鐵箱	(b) Tins, single	27½%
273	未列名金屬製品	Metal Manufactures, n.o.p.f.:—	
	(甲)鐵絲紗.....	(a) Iron Wire Netting or Gauze	40%
	(乙)油囤連同配件	(b) Oil Tanks with Fittings.....	25%
	(丙)其他.....	(c) Others	40%



第六類 食品, 飲料, 草藥類

VI.—FOOD, DRINK, AND VEGETABLE MEDICINES.

稅則 號列	貨 名	國定稅率
	魚介, 海產品	Fishery and Sea Products.
274	散裝生海菜, 石花菜	Agar-agar, Crude, in bulk
275	鮑魚	Awabi:—
	(甲) 散裝乾鮑魚.	(a) In bulk, Dried
	(乙) 罐裝鮑魚.	(b) Canned
	(丙) 其他	(c) Others
276	海參	Bicho de Mar:—
	(甲) 黑刺參	(a) Black, Spiked
	(乙) 黑光參	(b) " not Spiked
	(丙) 白海參	(c) White
277	蛤蜊, 蚶子	Cockles:—
	(甲) 乾	(a) Dried
	(乙) 鮮	(b) Fresh
278	江瑤柱(干貝)	Comboy
279	蟹肉乾	Crabs' Flesh, Dried
280	魚骨	Fish Bones
281	乾鯊魚(無骨者在內)	" Cod, Dried (including Boneless)
282	乾魷魚, 墨魚	" Cuttle, Dried
283	乾魚, 烟燻魚(乾鯊魚, 魷魚, 墨魚, 不在內)	" Dried and Smoked (not including Dried Codfish and Cuttle-fish).
284	鮮魚, 冰鮮魚, 冰藏魚	" Fresh or Frozen
285	鹹青鱗魚	" Herring, Salt
286	魚肚	" Maws
287	鹹薩門魚	" Salmon, Salt
288	未列名鹹魚	" Salt, n.o.p.f.
289	魚頭, 魚唇, 魚皮, 魚尾	" Heads, Lips, Skins, and Tails
290	淡菜乾, 蠣乾, 蜆乾	Mussels, Oysters, and Clams, Dried
291	散裝蝦乾, 蝦米	Prawns and Shrimps, Dried, in bulk
292	海帶絲	Seaweed, Cut
293	海帶	" Long
294	海帶片	" Prepared
295	紅海藻	" Red
296	淨魚翅	Sharks' Fins, Prepared
297	未淨魚翅	" not Prepared
298	未列名魚介, 海產品	Fishery and Sea Products, n.o.p.f.:—
	(甲) 散裝	(a) In bulk
	(乙) 罐裝或他種裝	(b) Canned or in any other packing:
	(一) 沙丁魚	(1) Sardines
	(二) 其他	(2) Others
	葷食, 日用雜貨品	Animal Products and Groceries.
299	蘆筍(罐裝或瓶裝)	Asparagus (in cans or bottles)
300	鹹豬肉, 火腿	Bacon and Hams:—
	(甲) 散裝	(a) In bulk
	(乙) 罐裝或他種裝	(b) Canned or in any other packing
301	發酵粉	Baking Powder
302	鹹牛肉	Beef, Corned or Pickled:—
	(甲) 桶裝	(a) In barrels
	(乙) 罐裝或他種裝	(b) Canned or in any other packing

第六類 食品, 飲料, 草藥類續

VI.—Food, Drink, and Vegetable Medicines—*continued.*

稅則 號列	貨 名	國定稅率
	葷食, 日用雜貨品續	
	Animal Products and Groceries— <i>cont.</i>	
303	燕窩	Birds' Nests 120%
304	餅乾	Biscuits 70%
305	奶油	Butter 70%
306	魚子醬	Caviare 70%
307	奶酥	Cheese 70%
308	查古律(糖食不在內)	Chocolate (not including Confectionery) . 120%
309	可可	Cocoa:—
	(甲) 可可豆	(a) Cocoa Beans 50%
	(乙) 其他	(b) Others 70%
310	可可脂	Cocoa Butter 60%
311	咖啡	Coffee:—
	(甲) 咖啡豆	(a) Coffee Beans 50%
	(乙) 其他	(b) Others 60%
312	糖食	Confectionery 120%
313	小葡萄乾, 葡萄乾 ..	Currants and Raisins 60%
314	野鳥蛋, 家禽蛋	Eggs, Game and Poultry 60%
315	菓及製餅菓料(罐裝 或瓶裝)	Fruits, Table and Pie (in cans or bottles) . 100%
316	蜂蜜	Honey 100%
317	菓醬, 菓汁凍	Jams and Jellies 100%
318	豬油	Lard:—
	(甲) 散裝	(a) In bulk 60%
	(乙) 罐裝或他種裝	(b) Canned or in any other packing ... 70%
319	通心粉, 粉絲, 及同類 物品	Macaroni, Vermicelli, and similar pro- ducts:—
	(甲) 散裝	(a) In bulk 60%
	(乙) 罐裝或他種裝	(b) Canned or in any other packing ... 70%
320	假奶油及全部或一 部分植物油質製成 之同類物品	Margarine and similar Butter Sub- stitutes made wholly or partly of vegetable substances. 70%
321	乾肉, 鹹肉	Meats, Dried and Salted 80%
322	肉汁	Meat Extracts 50%
323	淡牛奶, 淡奶皮	Milk and Cream, Evaporated or Sterilised
324	煉乳	Milk, Condensed 40%
325	牛奶粉(乾乳, 勒吐精, 格那克索等在內)	Milk Food (including Dried Milk, Lactogen, Glaxo, etc.). 40%
326	鰵魚肝油(藥用液體 魚肝油在內)	Oil, Cod-liver (including Oil, Fish Liver, Liquid, Medicinal). 20%
327	橄欖油	Oil, Olive:—
	(甲) 桶裝	(a) In bulk 40%
	(乙) 瓶裝或他種裝	(b) In bottles and any other packing .. 45%
328	豬肉皮	Pork Rind 70%
329	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. 80%
330	臘腸	Sausages, Dried 80%
331	菓子露, 菓子汁	Syrups and Juices, Fruit 100%
332	糖汁(糖膠)	" Table 100%
333	茶葉	Tea:—
	(甲) 紅茶末	(a) Tea Dust, Black 100%
	(乙) 其他	(b) Others 100%

第六類 食品, 飲料, 草藥類續

VI.—Food, Drink, and Vegetable Medicines—continued.

稅則 號列	貨名	貨名	國定稅率
	葷食, 日用雜貨品續	Animal Products and Groceries—cont.	
334	未列名食品	Foodstuffs, n.o.p.f.—	
	(甲) 生菜油	(a) Salad Oil:	
	(一) 散裝.....	(1) In bulk	80%
	(二) 罐裝或他種裝	(2) Canned or in any other packing.	100%
	(乙) 食用動物膠	(b) Gelatine, Edible:	
	(一) 散裝.....	(1) In bulk	80%
	(二) 罐裝或他種裝	(2) Canned or in any other packing.	100%
	(丙) 製成之雜糧粉及雜糧製品如麩皮片, 麥心片, 麥條麵等	(c) Prepared Foodstuffs, Flour, and Cereal Products, such as Bran Flakes, Force, Shredded Wheat, etc.:	
	(一) 散裝.....	(1) In bulk	80%
	(二) 罐裝或他種裝	(2) Canned or in any other packing.	100%
	(丁) 其他	(d) Others:	
	(一) 散裝.....	(1) In bulk	80%
	(二) 罐裝或他種裝	(2) Canned or in any other packing.	100%
	雜糧, 藥品, 藥材, 子仁, 香料, 菜蔬品	Cereals, Fruits, Medicinal Substances, Seeds, Spices, and Vegetables.	
335	八角茴香.....	Aniseed Star	35%
336	蘋果.....	Apples, Fresh.....	80%
337	阿魏.....	Asafoetida	25%
338	大麥, 蕎麥, 玉蜀黍, 小米, 燕麥, 裸麥, 及其他雜糧	Barley, Buckwheat, Maize, Millet, Oats, Rye, and Grain, n.o.p.f.	15%
339	大豇, 豌豆.....	Beans and Peas	25%
340	乾檳榔衣.....	Betelnut Husk, Dried	25%
341	乾檳榔.....	Betelnuts, Dried	30%
342	糠, 麩.....	Bran	15%
343	樟腦	Camphor:—	
	(甲) 粗, 淨或製成塊樟腦(羅拿斯樟腦)	(a) Camphor (<i>Laurus Camphora</i>), Crude, Refined or Shaped.	40%
	(乙) 合成樟腦.....	(b) Camphor, Synthetic	50%
344	冰片	Camphor Baroos:—	
	(甲) 天然.....	(a) Natural.....	50%
	(乙) 其他.....	(b) Others	50%
345	三奈.....	Capoor Cutchery	25%
346	荳蔻砂仁殼.....	Cardamom Husk	15%
347	砂仁.....	Cardamoms, Inferior	15%
348	荳蔻.....	Superior	15%
349	桂皮, 桂子.....	Cassia Lignea and Buds	40%
350	桂枝.....	" Twigs	40%
351	栗.....	Chestnuts	80%
352	茯苓.....	China-root	25%

第六類 食品, 飲料, 草藥類續

VI.—Food, Drink, and Vegetable Medicines—continued.

稅則 號列	貨 名	國定稅率
	雜糧, 藥品, 藥材, 子 仁, 香料, 菜蔬品類	Cereals, Fruits, Medicinal Substances, Seeds, Spices, and Vegetables—cont.
353	肉桂 (甲) 散裝..... (乙) 其他.....	Cinnamon:— (a) In bulk 40% (b) Others 40%
354	丁香 (甲) 散裝..... (乙) 其他.....	Cloves:— (a) In bulk 25% (b) Others 25%
355	母丁香.....	Cloves, Mother 25%
356	高根.....	Cocaine 35%
357	小麥粉.....	Flour, Wheat 15%
358	未列名雜糧粉及雜 糧製品 (甲) 燕麥粉..... (乙) 燕麥片, 及去 殼碎小麥或燕麥 (丙) 其他.....	Flours and Cereal Products, n.o.p.f.:— (a) Oatmeal 60% (b) Rolled Oats and Groats 60% (c) Others 50%
359	飼料.....	Fodder 15%
360	未列名鮮菓, 乾菓, 製 菓 (甲) 椰子乾肉 (散裝) (乙) 乾梅..... (丙) 其他.....	Fruits, Fresh, Dried, and Preserved, n.o.p.f.:— (a) Copra (in bulk) 40% (b) Prunes, Dried 60% (c) Others 60%
361	良薑.....	Galangal 50%
362	洋參 (參鬚, 參蒂, 碎參 在內) 野參.....	Ginseng (including Beard, Roots, and Cuttings). Ginseng, Wild 100%
364	花生 (甲) 帶殼花生..... (乙) 花生仁.....	Groundnuts:— (a) In Shell 40% (b) Shelled 40%
365	霍希花.....	Hops 40%
366	洋菜.....	Isinglass, Vegetable 60%
367	檸檬.....	Lemons, Fresh 80%
368	荔枝乾.....	Lichees, Dried 60%
369	金針菜.....	Lily Flowers, Dried 60%
370	桂圓肉.....	Lunggan Pulp 60%
371	桂圓.....	Lunggans, Dried 60%
372	大麥芽.....	Malt 25%
373	未列名草藥材 (粗製) (甲) 胡黃連..... (乙) 小柯子..... (丙) 奎寧樹皮..... (丁) 番瀉葉..... (戊) 其他.....	Medicinal Substances, Vegetable (Crude), n.o.p.f.:— (a) Hu-huan-lien (<i>Barkhausia Repens</i>) 15% (b) Myrobalans, Small 15% (c) Quinine Bark 7½% (d) Senna Leaves 15% (e) Others 25%
374	嗎啡及其衍化物.....	Morphine and its derivatives 35%
375	香菌.....	Mushrooms 60%
376	散裝肉豆蔻.....	Nutmegs, in bulk 25%
377	橄欖 (鮮, 乾, 製均在內)	Olives (including Fresh, Dried, and Pre- served). Opium, Tincture of 35% Oranges, Fresh 80% Peel, Orange, in bulk 25%
378	鴉片酒.....	
379	橘子.....	
380	散裝陳皮.....	

第六類 食品, 飲料, 草藥類續

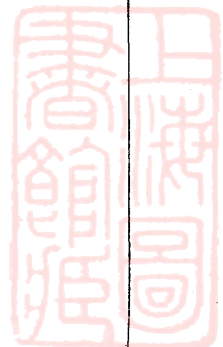
VI.—Food, Drink, and Vegetable Medicines—continued.

稅則 號列	貨名	國定稅率
	雜糧, 菓品, 藥材, 子 仁, 香料, 菜蔬品類	Cereals, Fruits, Medicinal Substances, Seeds, Spices, and Vegetables—cont.
381	散裝胡椒 (甲) 黑胡椒 (乙) 白胡椒	Pepper, in bulk:— (a) Black 60% (b) White 60%
382	山薯	Potatoes, Fresh 30%
383	木香	Putchuck 25%
384	米及穀 (甲) 米 (乙) 穀	Rice and Paddy:— (a) Rice 免稅 Free. (b) Paddy 免稅 Free.
385	杏仁	Seed, Apricot 60%
386	蓮子	„ Lily-flower (i.e., Lotus-nuts without Husks). 60%
387	大楓子	„ Lucraban 25%
388	瓜子	„ Melon 60%
389	松子	„ Pine (i.e., Fir-nuts) 60%
390	芝麻	„ Sesamum 25%
391	未列名子仁 (甲) 草子及苜蓿 種子 (乙) 其他	Seeds, n.o.p.f.:— (a) Seeds, Grass and Clover 20% (b) Others 35%
392	未列名未製過香料, 調味品 (甲) 散裝 (乙) 其他	Spices and Condiments, n.o.p.f., not Pre- pared:— (a) In bulk 60% (b) Others 60%
393	甘蔗	Sugar Canes 40%
394	鮮菜蔬, 乾菜蔬, 製菜 蔬, 鹹菜蔬 (甲) 散裝 (乙) 罐裝或瓶裝 (丙) 其他	Vegetables, Fresh, Dried, Prepared, and Salted:— (a) In bulk 30% (b) In cans or bottles 60% (c) Others 35%
395	小麥	Wheat 15%
	糖 品	Sugar.
396	糖漿	Molasses 25%
397	糖 (方糖, 塊糖, 冰糖 不 (甲) 精製糖內含轉 化糖過百分之二者 (乙) 其他 (粗糖在內)	Sugar (Sucrose), not including Cube, Loaf, and Sugar Candy:— (a) Refined, with more than 2 per cent of Invert Sugar. 100% (b) Others (including Raw) 100%
398	葡萄糖	Sugar, Grape 70%
399	方糖, 塊糖	„ Cube and Loaf 100%
400	冰糖	„ Candy 100%
401	各種糖精	Saccharine and similar products 100%
402	未列名糖 (如麥精糖, 乳糖, 菓子糖等) (甲) 乳糖 (乙) 其他	Sugar, n.o.p.f. (such as Malt Sugar, Milk Sugar, Fruit Sugar, etc.):— (a) Lactose (Milk Sugar) 100% (b) Others 100%

第六類 食品, 飲料, 草藥類續

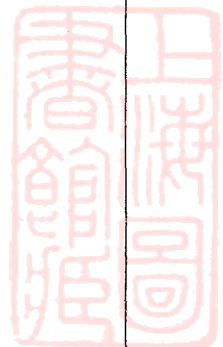
VI.—Food, Drink, and Vegetable Medicines—continued.

稅則 號列	貨 名	國定稅率
	酒, 啤酒, 燒酒, 飲水等品	
	Wines, Beer, Spirits, Table Waters, etc.	
403	香賓酒.....	Champagne..... 200%
404	他種汽酒.....	Other Sparkling Wines 200%
405	紅白葡萄酒(甜酒 不在內)	Still Wines, Red or White, exclusively the produce of the natural fermenta- tion of Grapes (not including Vins de Liqueur). 200%
406	布爾得葡萄酒.....	Port Wine 200%
407	馬塞里葡萄酒.....	Marsala..... 200%
408	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.). 200%
409	威末酒, 白酒, 金雞納酒	Vermouth, Byrrh, and Quinquina..... 200%
410	桶裝威末酒.....	“ in bulk..... 200%
411	日本清酒.....	Saké..... 200%
412	濃啤酒, 啤酒, 黑啤酒, 黑苦酒, 蘋果汁酒, 梨 汁酒, 他種發酵菓汁酒	Ale, Beer, Porter, Stout, Cider, Perry, and similar fermented Spirituous Liquors made of Fruits and Berries. 200%
413	白蘭地酒, 高月白蘭 地酒	Brandy and Cognac..... 200%
414	畏士忌酒.....	Whisky 200%
415	杜松燒酒.....	Gin 200%
416	糖酒	Rum:—
	(甲) 瓶裝.....	(a) In bottles 200%
	(乙) 桶裝(工業用糖 酒不在內)	(b) In bulk (not including Rum for industrial uses). 200%
417	甜酒.....	Liqueurs..... 200%
418	汽水, 泉水.....	Waters, Table, Aerated and Mineral 80%
419	未列名酒, 飲料	Wines and all other Alcoholic or Spiritu- ous Liquors, and Beverages, n.o.p.f.:—
	(甲) 安哥施徒那苦 酒	(a) Angostura Bitters..... 200%
	(乙) 倭得略酒....	(b) Vodka..... 200%
	(丙) 藥酒.....	(c) Wines, Medicated..... 200%
	(丁) 其他(甜或淡椰 子酒在內)	(d) Others (including Arrack, Sweet- ened or not). 200%



第七類 烟草類
VII.—TOBACCO.

稅則 號列	貨 名		國定稅率
420	紙烟.....	Cigarettes	200%
421	雪茄烟.....	Cigars	200%
422	鼻烟,嚼烟.....	Snuff and Chewing Tobacco	200%
423	烟葉.....	Tobacco, Leaf	30%
424	烟絲.....	" Prepared	200%
425	烟梗,烟末,碎烟,廢烟	Tobacco Stalk, Dust, Siftings, and Refuse:—	
	(甲)烟梗.....	(a) Stalk.....	30%
	(乙)其他.....	(b) Others	30%



第八類 化學產品及染料類
VIII.—CHEMICALS AND DYES.

稅則 號列	貨 名	國定稅率
	化學產品及製 藥品	Chemicals and Pharmaceuticals.
426	乙炔(阿西替林)...	Acetylene 50%
427	醋酸.....	Acid, Acetic 17½%
428	硼酸.....	„ Boracic 17½%
429	石炭酸(酚).....	„ Carboic (Phenol) 20%
430	鹽酸.....	„ Hydrochloric 80%
431	硝酸.....	„ Nitric 30%
432	草酸.....	„ Oxalic 15%
433	硫酸.....	„ Sulphuric 40%
434	酒精 (甲)乙醇(普通酒精) (乙)改性酒精.... (丙)甲醇或木酒精 (雜醇油在內)	Alcohols:— (a) Ethyl Alcohol (<i>i.e.</i> , Spirit of Wine) 80% (b) Denatured Alcohol 40% (c) Methyl or Wood Alcohol (including Fusel Oil). 40%
435	鉻礬.....	Alum, Chrome 20%
436	硫酸鋁.....	Alumina Sulphate 17½%
437	氨(無水阿莫尼亞).....	Ammonia, Anhydrous 50%
438	氨水(阿莫尼亞溶液).....	„ Water 50%
439	氯化銨(礬砂).....	„ Chloride (<i>i.e.</i> , Sal Ammoniac). 15%
440	硫酸銨.....	„ Sulphate..... 25%
441	三硫化銻.....	Antimony Trisulphide 40%
442	碳酸銀.....	Barium Carbonate 20%
443	氯化銀.....	„ Chloride 15%
444	次氯酸鈣 (甲)漂白粉..... (乙)漂粉精.....	Calcium Hypochloride: (a) Bleaching Powder (<i>i.e.</i> , Chlorinated Lime). 80% (b) Bleaching Powder, Concentrated .. 40%
445	硼砂,淨硼砂.....	Borax, Crude or Refined 15%
446	碳化鈣(電石).....	Calcium Carbide 50%
447	氯化鈣.....	„ Chloride 25%
448	液體氯.....	Chlorine, Liquid 50%
449	硫酸銅(膽礬).....	Copper Sulphate 25%
450	未列名化學人造肥料 (甲)磷肥..... (乙)其他.....	Fertilisers, Chemical or Artificial, n.o.p.f.:— (a) Phosphate Fertilisers 15% (b) Others 15%
451	甘油 (甲)每件重不在十三公斤以下 (乙)每件重不及十三公斤	Glycerine:— (a) In packages of not less than 13 kg. each. 25% (b) In packages of less than 13 kg. each. 25%
452	殺蟲及消毒品 (甲)滴滴涕..... (乙)克滅殺..... (丙)來沙爾..... (丁)蚊香..... (戊)其他.....	Insecticides and Disinfectants:— (a) D.D.T. (Dichloro-diphenyl-trichloromethyl-methane). 30% (b) Gammexane (Gamma-hexachlorocycle-hexane). 30% (c) Lysol 30% (d) Mosquito Smudges 50% (e) Others 30%
453	二養化錳.....	Manganese Dioxide 25%
454	萘(臭樟腦).....	Naphthalene 25%
455	氧.....	Oxygen 50%
456	磷.....	Phosphorus 20%
457	碳酸鉀.....	Potassium Carbonate 15%
458	氫氧化鉀(苛性鉀).....	„ Hydroxide (Caustic Potash) .. 15%

第八類 化學產品及染料類續
VIII.—Chemicals and Dyes—continued.

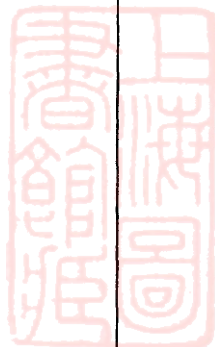
稅則 號列	貨 名	國定稅率
	化學產品及製 藥品續	Chemicals and Pharmaceuticals— continued.
459	氯酸鉀(洋硝).....	Potassium Chlorate..... 20%
460	重鉻酸鉀(紅礬鉀).....	" Bichromate..... 15%
461	奎雷(金鷄納霜)...	Quinine..... 10%
462	工業用糖酒.....	Rum for industrial uses..... 25%
463	硝酸鉀(硝).....	Potassium Nitrate (Saltpetre)..... 25%
464	血清及疫苗.....	Serums and Vaccines..... 20%
465	純碱.....	Soda Ash..... 25%
466	重碳酸鈉(小蘇打).....	Sodium Bicarbonate..... 30%
467	重鉻酸鈉(紅礬鈉).....	" Bichromate..... 15%
468	重亞硫酸鈉(固體或 液體)	" Bisulphite (Solid or Liquid).... 15%
469	氫氧化鈉(燒碱)....	" Hydroxide (Caustic Soda)..... 25%
470	晶碱.....	Soda Crystal..... 50%
471	濃晶碱.....	" " Concentrated..... 50%
472	低亞硫酸鈉.....	Sodium Hydrosulphite..... 15%
473	硝酸鈉(智利硝)....	" Nitrate (Chile Saltpetre)..... 10%
474	過氧化鈉.....	" Peroxide..... 15%
475	矽酸鈉(泡花碱)....	" Silicate..... 35%
476	硫酸鈉.....	" Sulphate..... 50%
477	硫化鈉.....	" Sulphide..... 25%
478	硫代硫酸鈉(即海波 蘇打)	" Thiosulphate (known as Sodium Hyposulphite).
479	硫磺	Sulphur:—
	(甲)原狀.....	(a) Crude..... 25%
	(乙)其他.....	(b) Others..... 25%
480	未列名化學產品	Chemicals, n.o.p.f.:—
	(甲)麩酸.....	(a) Acid, Glutamic..... 35%
	(乙)苯胺,安尼林 (油或鹽類)	(b) Aniline (Oil or Salts)..... 15%
	(丙)苯及其他煤 膏蒸餾物	(c) Benzene (Benzol) and other Coal Tar Distillates..... 15%
	(丁)碳酸鈣.....	(d) Calcium Carbonate..... 35%
	(戊)染料用中間 產品	(e) Dye Intermediates..... 15%
	(己)甲醛(福美林)	(f) Formaldehyde (Formalin)..... 15%
	(庚)碳酸鎂.....	(g) Magnesium Carbonate..... 35%
	(辛)純粹之金屬	(h) Metals in a pure state:
	(一)鐳.....	(1) Radium..... 15%
	(二)其他.....	(2) Others..... 15%
	(壬)橡膠促進劑.....	(i) Rubber Accelerators..... 15%
	(癸)氯化鋅.....	(j) Zinc Chloride..... 15%
	(子)其他.....	(k) Others..... 20%
481	未列名藥品.....	Medicines, Drugs, and Medicinal Sub- stances, Compounds, and Preparations, n.o.p.f.:—
	(甲)醋柳酸	(a) Acid, Acetylsalicylic:
	(一)粉.....	(1) In powder form..... 25%
	(二)其他.....	(2) Others..... 35%
	(乙)抗菌藥物如 青黴素(盤尼西 林)及其製品,鏈 黴素等	(b) Anti-biotics, such as Penicillin, and Penicillin Products, Streptomycin, etc..... 25%
	(丙)砷苯胺類藥 物如九一四,新阿 斯凡納明等	(c) Arsphenamine Drugs, such as Neo- salvarsan, Neo-arsphenamina, etc..... 35%

第八類 化學產品及染料類續
VIII.—Chemicals and Dyes—continued.

稅則 號列	貨 名	國定稅率
	化學產品及製 藥品類 未列名藥品(續)	Chemicals and Pharmaceuticals— continued. Medicines, Drugs, and Medicinal Sub- stances, Compounds, and Preparations, n.o.p.f.—continued:—
	(丁) 咖啡精.....	(d) Caffeine..... 25%
	(戊) 膠殼魚肝油丸	(e) Capsulated Fish Liver Oils..... 30%
	(己) 專作藥品或 配藥用化學產品	(f) Chemicals, Pharmaceutical, <i>i.e.</i> , solely used as medicines or for compounding medicines. 25%
	(庚) 辛康寧.....	(g) Cinchonine..... 15%
	(辛) 專賣藥.....	(h) Proprietary Medicines..... 35%
	(壬) 土的寧.....	(i) Strychnine..... 25%
	(癸) 磺胺類藥物 如磺胺吡嗪, 磺胺 噻唑等	(j) Sulfa Drugs, such as Sulfadiazine, Sulfathiazole, etc. 35%
	(子) 其他.....	(k) Others..... 35%
	染料, 顏料, 油漆, 凡立水, 鞣料	Dyes, Pigments, Paints, Varnishes, and Tanning Materials.
482	未列名安尼林染料及 其他煤膏染料(人造 染料)	Aniline Dyes, and other Coal Tar Dyes, n.o.p.f. 50%
483	栲皮.....	Bark, Mangrove..... 25%
484	梅樹皮.....	„ Plum-tree..... 25%
485	黃柏皮(染料用)....	„ Yellow (for Dyeing)..... 25%
486	洋藍.....	Blue, Paris or Prussian..... 25%
487	銅金粉.....	Bronze Powder..... 25%
488	炭精(墨烟)及其類似品	Carbon Black (<i>i.e.</i> , Lampblack), and the like:—
	(甲) 炭精.....	(a) Carbon Black..... 25%
	(乙) 其他.....	(b) Others..... 25%
489	鉻黃(泥金色).....	Chrome Yellow..... 25%
490	硃砂.....	Cinnabar..... 25%
491	氧化鈷.....	Cobalt Oxide..... 22½%
492	呀嘯色.....	Cochineal..... 25%
493	薯蕷.....	Cunao or False Gambier..... 25%
494	兒茶(栲皮膠)或檳榔膠	Cutch or Gambier..... 25%
495	藤黃.....	Gamboge..... 25%
496	漆綠.....	Green, Emerald, Schweinfurt or Imitation Hartall (Orpiment)..... 25%
497	石黃.....	Indigo, Artificial..... 25%
498	人造靛.....	„ Dried, Natural..... 50%
499	天然乾靛.....	„ Liquid, „..... 50%
500	天然水靛.....	Inks of all kinds..... 30%
501	各種墨類.....	Laka-wood..... 25%
502	降香.....	Lead, Red, White, and Yellow (mixed with Oil or not). 30%
503	紅丹, 鉛粉, 黃丹(調油 者或不調油者)	Logwood Extract..... 25%
504	蘇木膏.....	Nutgalls..... 30%
505	五倍子.....	Ochre..... 25%
506	赭色.....	Safflower..... 25%
507	紅花.....	Sapanwood..... 25%
508	蘇木.....	

第八類 化學產品及染料類續
VIII.—Chemicals and Dyes—continued.

稅則 號列	貨 名	國定稅率
	染料,顏料,油漆, 凡立水,鞣料類	Dyes, Pigments, Paints, Varnishes, and Tanning Materials—continued.
509	大青或碗青.....	Smalt..... 25%
510	硫化元.....	Sulphur Black..... 60%
511	未列名植物性鞣膏(如 寬勃拉可膏,荊樹皮 膏等)	Tanning Extracts, Vegetable, n.o.p.f. (such as Quebracho Extract, Wattle (Mimosa) Extract, etc.):—
	(甲)荊樹皮膏....	(a) Wattle (Mimosa) Extract..... 25%
	(乙)按樹鞣膏....	(b) Tanning Extract from Eucalyptus Wood..... 25%
	(丙)其他.....	(c) Others..... 25%
512	薑黃.....	Turmeric..... 25%
513	佛頭青或雲青.....	Ultramarine..... 25%
514	銀硃.....	Vermilion..... 30%
515	人造銀硃.....	„ Artificial..... 25%
516	鋅白(調油者或不調 油者)	White Zinc (mixed with Oil or not)..... 30%
517	未列名染料,顏料,鞣 料(如荊樹皮,馬羅佩 蘭等),油漆料	Dyes, Pigments, Colours, Tans, and Tan- ning Materials (such as Wattle Bark, Myrobalan, etc.), and Paint Materials, n.o.p.f.:—
	(甲)鋅銀白.....	(a) Lithophone..... 30%
	(乙)荊樹皮.....	(b) Wattle Bark..... 30%
	(丙)其他.....	(c) Others..... 22½%
518	未列名油漆,凡立水, 擦光料	Paints, Varnishes, and Polishes, n.o.p.f.:—
	(甲)磁漆.....	(a) Enamels..... 35%
	(乙)油漆.....	(b) Paints..... 35%
	(丙)擦光料.....	(c) Polishes..... 35%
	(丁)凡立水.....	(d) Varnishes..... 35%
	(戊)硝棉漆(噴漆)	(e) Nitrocellulose (Pyroxylin) Lacquers..... 35%
	(己)其他.....	(f) Others..... 35%



第九類 燭, 皂, 油, 脂, 蠟, 膠, 松 香 類

IX.—CANDLES, SOAP, OILS, FATS, WAXES,
GUMS, AND RESINS.

稅則 號列	貨 名	國定稅率
519	蠟 燭.....	Candles 45%
520	礦質, 汽油, 石礮汽油, 扁陳汽油(各種未列名 發動機燃料在內)	Gasolene, Naphtha, and Benzine, Mineral (including similar motor fuels, n.o.p.f.). 60%
521	礦質或半礦質滑物油 膏	Grease, Lubricating, wholly or partly mineral. 20%
	膠 類及松香類	Gums and Resins:—
	琥珀見第六二七號	Amber. See No. 627.
	阿魏見第三三七號	Asafoetida. See No. 337.
522	亞喇伯膠.....	Gum Arabic 20%
523	血竭.....	„ Dragon's-blood 22½%
524	沒藥.....	„ Myrrh 22½%
525	乳香.....	„ Olibanum 30%
526	松香.....	Resin (Colophony) 22½%
527	洋乾漆, 鈕樹膠..	Shellac and Button Lac 30%
528	其他.....	Others 15%
529	柴 油, 原油	Liquid Fuel (Fuel Oil) and Crude Oil:—
	(甲) 柴油	(a) Fuel Oil:
	(一) 比重於攝氏 二十度時在 〇.八三以上 着火點(根據 氏測驗法)在 攝氏八十五度 以上所含煤油 量不過八成者	(1) With specific gravity over 0.83 at 20° C, flashpoint over 85° C (Cleveland Open Cup), and containing not over 80 per cent of Kerosene. 18%
	(二) 其他(所含 煤油量在八成 以上但不超過 九成九者在內)	(2) Others (including those con- taining over 80 per cent but not over 99 per cent of Kerosene). 50%
	(乙) 原油	(b) Crude Oil:
	(一) 供提煉用, 比重在攝氏二 十度時在〇.八 三以上蒸餾至 攝氏一百五十 度時所含輕質 分餾液在百分 之三以上及其 黏度於攝氏二 十度時超過安 氏黏度計二度者	(1) For refining purposes with specific gravity over 0.83 at 20° C, more than 3 per cent light fraction on dis- tillation up to 150° C, and viscosity over 2° Engler at 20° C. 7½%
	(二) 其他.....	(2) Others 50%
530	草 麻 油(滑物用)...	Oil, Castor (for Lubricating) 30%
531	椰 子 油.....	„ Coconut 30%
532	煤油(包括其他供點燃 用之礦物油其比重為 〇.七八至〇.九〇者)	Oil, Kerosene (including other mineral oils for illuminating purposes with specific gravity from 0.78 to 0.90). 50%
533	胡 麻 子 油.....	Oil, Linseed 25%
534	滑 物 油	Oil, Lubricating:—
	(甲) 礦質或半礦質	(a) Wholly or partly of mineral origin 20%
	(乙) 他種未列名..	(b) Other kinds of, n.o.p.f. 20%
	桶裝橄欖油見第三二 七號	Oil, Olive, in bulk. See No. 327.

第九類 燭, 皂, 油, 脂, 蠟, 膠, 松香類
 IX.—Candles, Soap, Oils, Fats, Waxes, Gums,
 and Resins—continued.

稅則 號列	貨名	國定稅率
535	肥皂 (甲) 家用及洗衣肥皂(藍點肥皂在內), 散裝, 成條, 雙塊 (乙) 工業用肥皂(脂肪質類之鹼類化合物, 但鹼類與高級脂酸之化合物不在內) (丙) 其他.....	Soap:— (a) Household and Laundry (including Blue Mottled), in bulk, bars, and doublets. 50% (b) Industrial (i.e., Alkali Compounds of Fatty Substances, but not including Alkali Compounds of Higher Fatty Acids). 40% (c) Others 50%
536	硬脂酸(斯蒂林白蠟)	Stearic Acid (Stearine)..... 25%
537	松節油 (甲) 礦質..... (乙) 植物質.....	Turpentine:— (a) Mineral 20% (b) Vegetable 22½%
538	黃蠟.....	Wax, Bees, Yellow 25%
539	石蠟(油蠟).....	„ Paraffin 20%
540	樹蠟(漆油).....	„ Vegetable 20%
541	未列名油, 脂, 蠟(未列名天然及人造精油, 精質及綜合香料之成分在內) (甲) 雄刈薈, 橙花(哥門諾), 伊蘭, 檸檬草, 茅香, 玫瑰香葉, 梔子, 丁香, 花梨木, 橘, 檸檬, 及薰衣草(拉文達)精油 (一) 天然..... (二) 人造..... (乙) 其他精油(天然及人造精油之混合物在內) (丙) 天然及人造, 液體或固體之精質, 濃精質, 精汁或混合調味料 (一) 為製造不攪酒精之飲料用, 未加糖質者 (二) 其他..... (丁) 其他植物油, 脂 (戊) 礦質油..... (己) 其他油, 脂 (一) 硬化鯨魚油 (二) 硬化其他水產動物油 (三) 牲油..... (四) 其他..... (庚) 蠟.....	Oils, Fats, and Waxes, n.o.p.f. (including Essential Oils, Essences, and Constituents of Synthetic Perfumes, Natural and Artificial, n.o.p.f.):— (a) Essential Oils of Citronella, Niaouli (Gomenol), Ylang-ylang, Lemon-grass, Vetiver, Rose Geranium, Gardenia, Clove, Rose-wood, Orange, Lemon, and Lavender: (1) Natural 20% (2) Synthetic 20% (b) Other Essential Oils (including Natural and Synthetic Mixtures). 30% (c) Essences, Concentrates, Extracts, or Mixtures of Flavouring Materials, both Natural and/or Synthetic, in liquid or dry form: (1) For the preparation of non-alcoholic beverages, no sweetening agent having been added. 30% (2) Others 30% (d) Other Oils and Fats, Vegetable ... 30% (e) Oils, Mineral. 30% (f) Other Oils and Fats: (1) Hardened Fat of Whale Oil. 20% (2) Hardened Fat of other Marine Animal Oils. 20% (3) Tallow, Animal 30% (4) Others 30% (g) Waxes 30%

第十類 書籍, 地圖, 紙, 及紙漿類

X.—BOOKS, MAPS, PAPER, AND PAPER PULP.

稅則 號列	貨名	國定稅率	
542	已裝釘或未裝釘,印本或抄本,書籍(抄本,帳簿,及他種公務用,學校用,私家用之文具不在內)	Books, Printed or Manuscript, Bound or Unbound (not including Note-books, Ledgers, and other office, school, and private stationery).	免稅 Free.
543	海圖,地圖(暗射地圖,形勢地圖,地球儀,教育性影片,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, Educational Cinematographic Films, and Models and Charts for Educational Purposes, such as the teaching of anatomy, etc.).	免稅 Free.
544	報及雜誌 (甲)舊報,舊雜誌(祇合包皮或複製用) (乙)其他.....	Newspapers and Periodicals:— (a) Old (fit only for packing or remanufacture). (b) Others	12½% 免稅 Free.
545	上蠟或未上蠟,韞線或未韞線,白或染色,有光或無光,平面或起紋形之紙板 (甲)全部或一部分用化學木漿製成之象牙紙板,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	40% 40% 30%
546	紙烟紙 (甲)捲筒者..... (乙)其他.....	Paper, Cigarette:— (a) On bobbins or rolls	40% 40%
547	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).	45%
548	白或染色,有光或無光,普通印書紙,印報紙(大部分由機械木漿製成者) (甲)捲筒標準印報紙 (乙)其他.....	Paper, Common Printing and Newsprinting (made chiefly of Mechanical Wood Pulp), Calendered or Uncalendered, Sized or Unsized, White or Coloured:— (a) Standard Newsprint, in rolls..... (b) Others	15% 20%
549	畫圖紙,文件紙,鈔票紙,債券紙 (甲)畫圖紙..... (乙)鈔票紙..... (丙)文件紙,債券紙	Paper, Drawing, Document, Bank-note, and Document Bond:— (a) Paper, Drawing..... (b) Paper, Bank-note..... (c) Paper, Document and Document Bond.	30% 25% 25%
550	平面或起紋形,白或染色,蠟光紙,簿面花紋紙	Paper, Glazed, either Flint, Friction, Marbled, or Designed, Plain or Embossed, White or Coloured.	50%
551	貼盒紙(製火柴盒用)	Paper Labels, for Match Manufacturing .	40%
552	白或染色,油光紙(洋毛邊),全部或大部分用機械木漿製成者	Paper, M.G. Cap, White or Coloured, made wholly or chiefly of Mechanical Wood Pulp.	45%

第十類 書籍, 地圖, 紙, 及紙漿類續

X.—Books, Maps, Paper, and Paper Pulp—continued.

稅則 號列	貨 名	國定稅率
553	棕色或他色, 有光或無光, 有隱紋或無隱紋之包皮紙, 洋表古紙(油紙或他類防水紙在內)	45%
554	羊皮紙, 百加名紙, 格拉新紙, 防油紙(“賽璐芬”及其類似之透明紙在內)	45%
555	薄紗紙(白或染色, 有隱紋或無隱紋之謄印紙, 聖經紙, 複印紙, 柏樂紙在內)	Paper, Tissue (including Copying, Bible-print, Manifold, and Pelure, White or Coloured, Plain or Laid):—
	(甲)不用機械木漿製成之薄紗紙	25%
	(乙)不用機械木漿製成之謄印紙, 複印紙	25%
	(丙)其他.....	45%
556	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)	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.:—
	(甲)不用機械木漿製成者	45%
	(乙)其他.....	45%
557	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.
558	未列名紙 (甲)不用機械木漿製成者 (乙)其他.....	Paper, n.o.p.f.:— (a) Free of Mechanical Wood Pulp ... 40% (b) Others 40%
559	木漿 (甲)化學木漿..... (乙)機械木漿.....	Wood Pulp:— (a) Chemical 10% (b) Mechanical 10%
560	未列名紙漿(如竹漿, 草漿等)	Paper Pulp, n.o.p.f. (such as Pulp, Bamboo, Straw, etc.). 10%
561	(甲)加減機用紙, 銀錢登記器用紙 (乙)紙夾, 文書紙夾, 索引紙片及其他類似之公務用紙及用品可歸入紙貨分類者, 謄寫版紙, 及帶膠黏紙條, 紙帶 (丙)切成之濾紙, 石蕊試驗紙小冊 (丁)捲筒衛生紙, 紙餐巾, 紙面巾, 紙碟, 紙手巾, 紙吸管 (戊)火柴盒用之貼盒紙以外之標籤 (己)其他.....	Paperware and all articles made of Paper, n.o.p.f.:— (a) Adding Machine and Cash Register Paper. 50% (b) Files, Folders, Index Cards, and similar paper office forms and supplies classifiable as Paperware; Stencils; and Gummed Stickers and Tapes. 50% (c) Filter Paper cut to size, and Litmus Paper in booklets. 50% (d) Toilet Paper in small rolls, Paper Napkins, Towels, Plates, Cups, Handkerchiefs, and Sippers. 80% (e) Labels other than those for Match-manufacturing. 50% (f) Others 50%

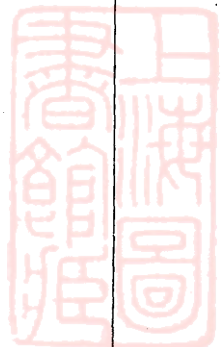
第十一類 生熟獸畜產品及其製品類
 XI.—ANIMAL SUBSTANCES, RAW AND PREPARED,
 AND MANUFACTURES THEREOF.

稅則 號列	貨 名	國定稅率
	生皮,熟皮,皮貨, 及其製品	Hides, Leather, Skins (Furs), and Manufactures thereof.
562	生皮 (甲)牛,黃牛..... (乙)其他.....	Hides:— (a) Buffalo and Cow 15% (b) Others 15%
563	皮帶用皮.....	Leather, Belting..... 17½%
564	鞋底皮.....	„ Sole 70%
565	未列名熟皮 (甲)牛,小牛,山羊,小 山羊之鞋面熟皮 (乙)金漆皮..... (丙)其他.....	Leather, n.o.p.f.:— (a) Upper Leather of Cattle, Calf, Kip, Goat, and Kid. 40% (b) Patent Leather..... 40% (c) Others..... 40%
566	未列名熟皮製品(靴, 鞋,錢袋等在內)	Manufactures of Leather, n.o.p.f. (includ- ing Boots and Shoes, Purses, etc.) .. 70%
567	皮貨 (甲)未鞣 (一)山羊,絨羊,狼. (二)黃狼尾..... (三)其他..... (乙)已鞣或染色..	Skins (Furs):— (a) Undressed: (1) Goat, Kid, Sheep, Lamb, and Wolf. 40% (2) Weasel Tails..... 60% (3) Others..... 70% (b) Dressed and/or Dyed 80%
568	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. 80%
	骨,毛羽,毛髮,角, 介殼,筋,牙等,及 其製品	Bones, Feathers, Hair, Horns, Shells, Sinews, Tusks, etc., and Manufactures thereof.
569	黃藥 (甲)牛黃..... (乙)猴棗..... (丙)其他.....	Bezoar:— (a) Cow Bezoar 25% (b) Monkey Bezoar..... 25% (c) Others 25%
570	骨及未列名骨製品 (甲)骨..... (乙)未列名骨製品	Bones, and Manufactures thereof, n.o.p.f.:— (a) Bones 15% (b) Manufactures of Bones, n.o.p.f. .. 50%
571	鱗魚鱗,穿山甲片..	Crocodile and Armadillo Scales 25%
572	毛羽及未列名毛羽製 品 (甲)裝飾用毛羽.. (乙)其他毛羽 (一)鴿..... (二)其他..... (丙)未列名全部或 一部毛羽製品	Feathers, and Manufactures thereof, n.o.p.f.:— (a) Feathers for Decoration 80% (b) Feathers, Other: (1) Pigeon..... 30% (2) Others..... 50% (c) Manufactures made wholly or partly of Feathers, n.o.p.f. 90%
573	毛髮及未列名毛髮製 品 (甲)馬鬃..... (乙)馬尾..... (丙)兔毛..... (丁)其他毛髮..... (戊)未列名毛髮製 品	Hair, and Manufactures thereof, n.o.p.f.:— (a) Hair, Horse 15% (b) „ „ Tails 15% (c) „ Rabbit..... 15% (d) „ Other 15% (e) Manufactures of Hair, n.o.p.f. 50%

第十一類 生熟獸畜產品及其製品類續

XI.—Animal Substances, Raw and Prepared, and Manufactures thereof—*continued.*

稅則 號列	貨 名	國定稅率
	Bones, Feathers, Hair, Horns, Shells, Sinews, Tusks, etc., and Manu- factures thereof— <i>continued.</i>	
574	骨,毛羽,毛髮,角, 介殼,筋,牙等,及 其製品續 角及未列名角製品	
	Horns, and Manufactures thereof, n.o.p.f.:—	
	(a) Horns, Buffalo and Cow	15%
	(b) „ Deer	25%
	(c) „ „ Old and Young	50%
	(d) „ Rhinoceros and Antelope ..	25%
	(e) „ Other	20%
	(f) Manufactures of Horns, n.o.p.f. ..	50%
575	動物肥料.....	Manure, Animal
576	麝香.....	Musk
577	介殼.....	Shells
578	獸筋 (甲)牛筋,鹿筋... (乙)其他.....	Sinews, Animal:— (a) Cow and Deer
		(b) Others
579	獸牙及未列名獸牙製 品 (甲)整,碎,象牙.. (乙)其他牙..... (丙)未列名獸牙製 品	Tusks, Animal Teeth, and Manufactures thereof, n.o.p.f.:— (a) Elephants' Tusks, whole or parts of (b) Tusks and Animal Teeth, Other .. (c) Manufactures of Tusks and Animal Teeth, n.o.p.f.
		免稅 Free.
		80%
		15%
		40%
		40%
		20%
		20%
		60%



第十二類 木材, 木, 竹, 籐, 草, 及其製品類
**XII.—TIMBER, WOOD, BAMBOOS, RATTANS,
 STRAW, AND MANUFACTURES THEREOF.**

本類所稱為輕木者, 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。

In this Section, by Softwood is meant the wood of any coniferous tree and of all trees with "needle" or spinous leaves, *e.g.*, Pines, Firs, Spruces, Larches, Cedars, Yews, Junipers, and Cypresses. The wood of all trees with broad leaves is to be classed as Hardwood.

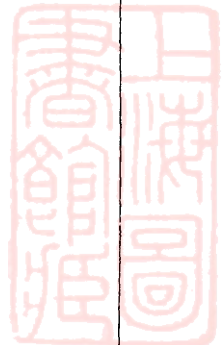
稅則 號列	貨 名	國定稅率
	木 材 品	
	Timber.	
580	板條	Laths 30%
	平常斬方木材(柚木及 已列名木材不在內), 及圓木段	Ordinary (not including Teak and other enumerated Woods), Rough Hewn, and Round Logs:—
581	重木	Hardwood:
	(甲)白楊木, 棉木, 椴木	(a) Aspen, Poplar, Cotton-wood, and Lime. 25%
	(乙)其他	(b) Others 25%
582	輕木	Softwood:
	(甲)斬方木材	(a) Rough Hewn 25%
	(乙)圓木段....	(b) Round Logs..... 25%
	平常鋸方木材	Ordinary, Sawn:—
583	重木	Hardwood:
	(甲)矮黃楊木, 蕃石榴木, 柏木	(a) Brush-box, Ironbark, and Tallow Wood. 30%
	(乙)其他.....	(b) Others 30%
584	輕木	Softwood..... 30%
	平常製成木材(即不僅 鋸方者在內, 桅桿不在 內)	Ordinary, Manufactured (including any process further than simple sawing, but not including Masts and Spars):—
585	重木	Hardwood:
	(甲)無疵.....	(a) Clear..... 35%
	(乙)可作商品用	(b) Merchantable..... 35%
586	輕木	Softwood:
	(甲)無疵	(a) Clear:
	(一)已刨平者..	(1) Planed 35%
	(二)其他	(2) Others 35%
	(乙)可作商品用	(b) Merchantable:
	(一)已刨平者..	(1) Planed 35%
	(二)其他	(2) Others 35%
587	平常桅桿.....	Ordinary, Masts and Spars 35%
588	鐵路枕木.....	Railway Sleepers 10%
589	柚木(樑, 板, 段)....	Teak-wood (Beams, Planks, and Logs) .. 35%
590	未列名木材	Timber, n.o.p.f.:—
	(甲)鋪地用桃花心木塊	(a) Jarrah Paving Blocks..... 30%
	(乙)其他	(b) Others 30%

第十二類 木材, 木, 竹, 籐, 草, 及其製品類續
 XII.—Timber, Wood, Bamboos, Rattans, Straw, and
 Manufactures thereof—continued.

稅則 號列	貨 名	國定稅率
	木, 竹, 籐, 棕, 草, 及 其製品	Wood, Bamboos, Rattans, Coir, Straw, and Manufactures thereof.
591	蒲包, 草包.....	Bags, Straw and Grass 20%
592	竹及未列名竹製品	Bamboos, and Manufactures thereof, n.o.p.f.:—
	(甲) 竹竿.....	(a) Canes, Bamboo 25%
	(乙) 其他竹(竹片, 竹 皮等在內)	(b) Others (including Bamboo, Split or Skin, etc.) 25%
	(丙) 未列名竹製品	(c) Manufactures of Bamboo, n.o.p.f. . . 50%
593	棕及未列名棕製品	Coir, and Manufactures thereof, n.o.p.f.:—
	(甲) 生棕, 棕片, 棕線	(a) Raw, Fibre, and Yarn:
	(一) 生棕.....	(1) Raw 20%
	(二) 棕片, 棕線.	(2) Fibre and Yarn 20%
	(乙) 棕繩, 索.....	(b) Rope 30%
	(丙) 棕氈(門口用).	(c) Mats, Door 40%
	(丁) 棕地蓆.....	(d) Matting 40%
	(戊) 未列名棕製品	(e) Manufactures of Coir, n.o.p.f. 50%
594	木棉.....	Kapok 35%
595	包蓆(保護裝載之蓆 在內)	Mats for Packing Purposes (including Dunnage Mats). 20%
596	未 列 名 蓆	Mats, n.o.p.f.:—
	(甲) 籐蓆.....	(a) Rattan 50%
	(乙) 蒲草蓆.....	(b) Rush 40%
	(丙) 草蓆.....	(c) Straw 40%
	(丁) 其他.....	(d) Others 40%
597	未 列 名 地 蓆	Matting, n.o.p.f. 40%
598	籐及未列名籐製品	Rattans, and Manufactures thereof, n.o.p.f.:—
	(甲) 籐心, 籐條..	(a) Rattan, Core or Whole..... 45%
	(乙) 籐皮, 籐絲..	(b) „ Skin and Fibre 45%
	(丙) 籐片.....	(c) „ Split 45%
	(丁) 未列名籐製品	(d) Manufactures of Rattan, n.o.p.f. . . 60%
599	麥稈, 巴拿馬草等, 及 其未列名製品	Straw, Panama Straw and the like, and Manufactures thereof, n.o.p.f.:—
	(甲) 麥稈, 巴拿馬草, 金絲草等	(a) Straw, Panama Straw, etc.: . .
	(一) 麥稈.....	(1) Straw 25%
	(二) 巴拿馬草, 金絲草	(2) Panama Straw and Buntal Fibre. 15%
	(三) 其他.....	(3) Others 25%
	(乙) 繩, 索.....	(b) Cordage 30%
	(丙) 冠, 帽.....	(c) Hats 60%
	(丁) 其他未列名製品	(d) Other Manufactures, n.o.p.f. 50%
600	木	Wood:—
	(甲) 毛柿木.....	(a) Camagon 35%
	(乙) 沉香.....	(b) Garoo 40%
	(丙) 啤囉木.....	(c) Puru 35%
	(丁) 紅木, 花梨木.	(d) Red and Rose 35%
	(戊) 檀香.....	(e) Sandal 40%
	(己) 香木, 馨木(香柴)	(f) Scented and Fragrant (Hsiang Ch'ai) . . 40%
	(庚) 軟木.....	(g) Cork-wood 12½%
	(辛) 糖槭.....	(h) Sugar Wood (<i>Myoporum Platycar-</i> <i>bum</i>). 35%
	(壬) 其他(樟木, 烏木, 呀嘴治木, 鐵木等 在內)	(i) Others (including Camphor-wood, Ebony, Kranjee-wood, Lignum- vitæ, etc.). 35%

第十三類 煤, 燃料, 瀝青, 煤膏類
XIII.—COAL, FUEL, PITCH, AND TAR.

稅則 號列	貨名	國定稅率
602	炭.....	Charcoal 25%
603	煤 (甲)白煤其燃率在 五或以上者 (乙)其他.....	Coal:— (a) Anthracite, with fuel ratio at 5 or over. 20% (b) Others 20%
604	煤磚.....	Coal Briquettes 30%
605	瀝青 (甲)瀝青..... (乙)地瀝青.....	Pitch and Asphalt:— (a) Pitch..... 10% (b) Asphalt 10%
606	煤膏(柏油).....	Tar, Coal 10%
607	焦炭.....	Coke 20%



第十四類 磁器, 搪磁器, 玻璃等類

XIV.—CHINAWARE, ENAMELLEDWARE, GLASS, ETC.

稅則 號列	貨 名	國定稅率
608	磁器(化學用及科學 用磁器不在內)	Chinaware (not including Chemical and other Scientific Chinaware). 100%
609	搪磁鐵器 (甲)面盆,碗,盃,有 耳盃 (乙)衛生搪磁鐵器 (如浴盆,廁所用具 等)有無附屬裝置均 在內,及他類家用搪 磁鐵器 (丙)其他.....	Enamelled Ironware:— (a) Basins, Bowls, Cups, and Mugs... 80% (b) Enamelled Sanitary Ironware (such as Bath Tubs, Lavatory Ware, etc.) with or without fittings, and other Enamelled Household Ironware. 80% (c) Others 80%
610	厚玻璃鏡片 (甲)每片不滿十分之 一平方公尺(未磋邊) (乙)每片滿十分之 一平方公尺及以上 (一) 磋邊..... (二) 未磋邊.....	Glass, Plate, Silvered:— (a) Less than $\frac{1}{10}$ sq. metre each (Un- bevelled). 40% (b) $\frac{1}{10}$ sq. metre each and over: (1) Bevelled 40% (2) Unbevelled 40%
611	厚玻璃白片 (甲)每片不滿十分之 一平方公尺(未磋邊) (乙)每片滿十分之 一平方公尺及以上 (一) 磋邊..... (二) 未磋邊.....	Glass, Plate, Unsilvered:— (a) Less than $\frac{1}{10}$ sq. metre each (Un- bevelled). 40% (b) $\frac{1}{10}$ sq. metre each and over: (1) Bevelled 40% (2) Unbevelled 40%
612	未列名厚薄玻璃片 (甲)普通窗玻璃 片每平方公尺重 過六.一〇公斤 (乙)其他.....	Glass, Plate or Sheet, n.o.p.f.:— (a) Glass, Window, Common, over 6.10 kg. in weight per sq. metre. 40% (b) Others 40%
613	普通窗玻璃片每平方公 尺重不過六.一〇公斤	Glass, Window, Common, not over 6.10 kg. in weight per sq. metre. 40%
614	具有色彩,花紋,或鑲 有金屬絲之窗玻璃片 (甲)鑲有金屬絲 之窗玻璃片 (乙)其他.....	Glass, Window, Coloured, Stained, Ribbed, Embossed, or Wired:— (a) Wired 60% (b) Others 60%
615	玻璃器(化學用及科 學用玻璃器不在內) (甲)刻花或磨光 水晶器或半水晶 器(飾有貴重金屬 或鍍有貴重金屬 者在內) (乙)空玻璃瓶.... (丙)其他.....	Glassware (not including Chemical and other Scientific Glassware):— (a) Crystal or Semi-Crystal Ware, Cut and/or Polished (including those combined with Precious Metal or Metals or coated with Precious Metals). 60% (b) Bottles, Empty 40% (c) Others 60%
616	鏡子.....	Mirrors 45%
617	雙筒或單筒望遠鏡 (反射天體望遠鏡除 外),及眼鏡,整個及 其零件	Opera Glasses, Binoculars, Field-glasses, Telescopes (other than Reflecting Astronomical Instruments), and Eye- glasses, complete and parts thereof. 40%

第十五類 石料, 泥土, 及其製品類
 XV.—STONE, EARTH, AND MANUFACTURES
 THEREOF.

稅則 號列	貨 名	國定稅率
618	水泥	Cement, Hydraulic, as Portland 70%
619	寶砂(粒或粉)	Corundum (Grains or Powder)..... 12½%
620	金剛砂及其他未列 名天然或人造磨擦 料(粒或粉)	Emery and other Abrasives, Natural or Artificial, n.o.p.f. (Grains or Powder):—
	(甲)金剛砂	(a) Emery 12½%
	(乙)玻璃粉	(b) Glass Powder 12½%
	(丙)其他	(c) Others 12½%
621	火磚及磚	Fire-bricks and Bricks:—
	(甲)火磚	(a) Fire-bricks:
	(一)火泥製	(1) Clay 20%
	(二)其他	(2) Others 20%
	(乙)磚	(b) Bricks 40%
622	火泥	Fireclay 15%
623	火石(圓石子在內) ..	Flints (including Flint Pebbles) 20%
624	瓦及磁磚	Tiles:—
	(甲)釉面磚及馬賽 克磚	(a) Glazed or Mosaic 60%
	(乙)其他	(b) Others 60%
625	鎔金泥碗(坩堝)	Crucibles:—
	(甲)石墨製	(a) Graphite 25%
	(乙)其他	(b) Others 35%
626	未列名石料, 泥土, 及 其製品	Stone, Earth, and Manufactures thereof, n.o.p.f.:—
	(甲)製品	(a) Manufactures:
	(一)工業用及衛 生用瓦器, 陶器	(1) Earthenware and Pottery- ware* for industrial and sanitary purposes. *The term "Pottery- ware" includes Chinaware and Porcelainware for in- dustrial and sanitary pur- poses.
	(註:所謂[陶器]係 包括工業用, 衛 生用磁器在內)	
	(二)家用瓦器, 陶 器(家用陶磁器 如竈用罐盆及 其他器具多數 爲有孔帶光褐 色者在內)	(2) Earthenware and Pottery- ware for household use (including Chinaware for household use, such as Cooking Pots, Jars, Kitchen Basins, and Kitchenware, generally porous and often glazed and brown in colour).
	(三)其他	(3) Others 50%
	(乙)其他	(b) Others:
	(一)石墨	(1) Plumbago (Graphite)..... 20%
	(二)其他	(2) Others 20%

第十六類 雜貨類
XVI.—MISCELLANEOUS.

稅則 號列	貨 名	國定稅率
627	琥珀, 珊瑚, 玳瑁, 及其 未列名製品 (甲) 製品 (乙) 其他	Amber, Coral, Tortoiseshell, and Manu- factures thereof, n.o.p.f.:— (a) Manufactures 100% (b) Others 80%
628	動物之生活者 (甲) 爲改良畜牧及 經營牛乳之用者 (乙) 其他	Animals, Living:— (a) For improvement of the breed and for dairy farms. 7½% (b) Others..... 20%
629	石棉及其製品 (甲) 塊, 粉, 及 緒 .. (乙) 紙板 (丙) 布或包襯之係 織造者 (丁) 布或包襯之係 壓造者 (戊) 線 (己) 塗料及其他製 品	Asbestos, and Manufactures thereof:— (a) Lump, Powder, and Fibre..... 25% (b) Millboard 25% (c) Sheets or Packings, Woven 25% (d) " " Compressed .. 25% (e) Yarn 25% (f) Boiler Composition and other Products. 25%
630	氣壓表, 寒暑表, 畫圖, 測量, 醫學, 行船, 光學, 外科, 牙科, 及其他科 學儀器或器具, 及其零 件, 附屬品 (甲) 醫學, 外科或 牙科儀器, 及其配 件 (乙) 行船儀器, 及 其配件 (丙) 其他	Barometers, Thermometers, Drawing, Surveying, Medical, Nautical, Optical, Surgical, Dental, and all other Scientific Instruments or Apparatus, and parts or accessories thereof:— (a) Medical, Surgical, or Dental In- struments, and parts thereof. 15% (b) Nautical Instruments, and parts thereof. 免稅 Free. (c) Others..... 15%
631	未列名建築用材料.	Building Materials, n.o.p.f. 30%
632	鈕扣 (甲) 金屬製(貴重金 屬製或鍍不在內) (乙) 磁或普通玻璃 製 (丙) 螺鈿製 (丁) 其他	Buttons:— (a) Metal (not including those made of or plated with Precious Metals). 40% (b) Porcelain or Common Glass 40% (c) Shell 40% (d) Others 40%
633	古玩	Curios and Antiques 100%
634	鍍金屬器, 薩摩磁器, 漆器	Damasceneware, Satsumaware, and Lac- querware. 100%
635	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 Trim- mings, etc.). 80%
636	金剛砂布(砂皮)....	Cloth coated with Emery or other Abra- sives, Natural or Artificial. 20%
637	實業用炸藥.....	Explosives for Industrial Purposes 17½%
638	扇 (甲) 葵扇..... (乙) 紙扇, 布扇... (丙) 其他	Fans:— (a) Palm-leaf 45% (b) Paper or Cotton 45% (c) Others 50%
639	未列名肥料	Fertilisers, n.o.p.f. 10%
640	膠	Glue 40%

第十六類 雜貨類續

XVI.—Miscellaneous—continued.

稅則 號列	貨 名		國定稅率
641	留聲機及他種唱機,及其零件,附件 (甲)全部無線電收音留聲聯合機 (乙)其他(全部)... (丙)配件及附件 (一)屬於無線電收音留聲聯合機者 (二)其他.....	Gramophones, Phonographs, and other Talking Machines, and parts and accessories thereof:— (a) Complete Radio-gramophone Combinations. (b) Others, complete..... (c) Parts and accessories:— (1) For Radio-gramophone Combinations. (2) For others.....	100% 100% 60% 60%
642	石膏.....	Gypsum.....	40%
643	帽線及未列名之製帽線材料	Hat Braid, and Materials, n.o.p.f., for making Hat Braid.	15%
644	天然及合成橡皮,樹膠,及其製品 (甲)生,舊或廢,橡皮及生樹膠 (乙)全部或一部橡皮製靴,鞋(鞋底鞋跟在內),地襪 (丙)人力車,腳踏車用車輪胎及裏胎 (丁)其他(汽車輪胎在內) (一)汽車橡皮氣輪胎及裏胎 (二)汽車橡皮實心胎及製成橡皮平片,綳片 (三)其他.....	India-rubber, Natural and Synthetic, and Gutta-percha, and Manufactures thereof:— (a) India-rubber and Gutta-percha, Crude, Old and Waste. (b) Boots and Shoes (including Soles and Heels), as also Footgear, made wholly or partly of Rubber. (c) Tires and Inner Tubes for Ricshas and Bicycles. (d) Others (including Tires for Motor Vehicles): (1) Pneumatic Tires and Inner Tubes for Motor Vehicles. (2) Solid Tires for Motor Vehicles, and Sheets and Crêpe, Prepared. (3) Others, n.o.p.f.	15% 50% 45% 40% 40% 45%
645	未列名首飾及裝飾品	Jewellery and Ornaments, n.o.p.f.	120%
646	未列名燈及燈器 (甲)礦工用燈.... (乙)風燈..... (丙)其他.....	Lamps and Lampware, n.o.p.f.:— (a) Miners' Lamps (b) Hurricane Lanterns (c) Others	15% 50% 50%
647	假熱皮及油布(舖地用油布不在內),及其製品 (甲)假熱皮及油布 (乙)假熱皮及油布製品	Leather, Imitation, and Oilcloth (not including Oilcloth for Flooring), and Manufactures thereof:— (a) Leather, Imitation, and Oilcloth .. (b) Manufactures of Imitation Leather and Oilcloth.	40% 50%
648	列諾倫(漆布)及其他未列名地衣品	Linoleum and other Floor Coverings, n.o.p.f.	50%
649	機器帶及蛇管(橡膠帶管不在內) (甲)機器帶..... (乙)其他.....	Machine Belting and Hose other than those made of Rubber:— (a) Machine Belting..... (b) Others.....	20% 25%
650	修指甲用全副器具及零件,粉撲,粉盒,梳妝盒	Manicure Sets and parts thereof; Powder Puffs and Cases, and Vanity Cases.	120%
651	安全及他種火柴...	Matches, Wood, Safety or other.....	80%

第十六類 雜貨類

XVI.—Miscellaneous—continued.

稅則 號列	貨 名	國定稅率
652	樂器 (甲) 整個 (乙) 零件, 附件 (一) 琴簧 (二) 象牙紙板 (三) 其他	Musical Instruments:— (a) Complete 40% (b) Parts and accessories: (1) Organ Reeds 20% (2) Ivory Key Boards 20% (3) Others 30%
653	真假珍珠	Pearls, Real or Imitation 120%
654	鋼筆, 鉛筆, 及未列名 辦事室用之他種物品 (甲) 鋼筆頭 (乙) 其他	Pens, Pencils, and other Office Requisites, n.o.p.f.:— (a) Pen Nibs 35% (b) Others 40%
655	香水, 脂粉, 剃鬚皂, 雪 花膏, 牙膏, 爽身粉, 生 髮油, 及其他用於髮, 口, 牙, 皮膚之修飾品 (甲) 脂粉 (乙) 含酒精之香水 (丙) 其他	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:— (a) Cosmetics 120% (b) Perfumery, Alcoholic 120% (c) Others 120%
656	各種照相及電影製 品, 器具, 材料(化學產 品不在內) (甲) 照相類 (乙) 電影類 (一) 已沖洗電影 軟片 (二) 未攝製電影 軟片 (三) 其他	Photographic and Cinematographic Pro- ducts, Apparatus, and Materials of all kinds (except Chemicals):— (a) Photographic 80% (b) Cinematographic: (1) Cinematographic Films, De- veloped. 100% (2) Cinematographic Films, Un- exposed (Raw). 30% (3) Others 80%
657	樹木花卉之生活者 (甲) 植物苗 (乙) 其他	Plants and Flowers, Living:— (a) Seedlings 10% (b) Others 25%
658	真假貴重寶石, 半貴 重寶石(玉, 瑪瑙等在 內), 及其製品 (甲) 未切, 未磨者 (一) 玉石 (二) 其他 (乙) 其他 (一) 假貴重寶石 及假半貴重寶石 (二) 其他	Precious and Semi-Precious Stones, Real or Imitation (including Jadestone, Cor- nelian Stone, etc.), and Manufactures thereof:— (a) Uncut and Unpolished: (1) Jadestone 20% (2) Others 25% (b) Others: (1) Imitation 80% (2) Others 80%
659	未列名印刷及石印 材料	Printing and Lithographic Materials, n.o.p.f. 25%
660	寶砂紙(砂皮)	Paper coated with Emery or other Abra- sives, Natural or Artificial. 20%
661	海綿	Sponges 25%
662	未列名運動用器具..	Sporting Requisites, n.o.p.f. 35%
663	漿粉(非食品用者)...	Starch (non-edible) 35%

第十六類 雜貨類續

XVI.—Miscellaneous—continued.



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稅則 號列	貨 名	國定稅率
664	人造松香及其他模塑質(如賽璐珞,電木,乳石等)及其未列名製品 (甲)製品(半製品在內) (乙)其他(塊,帶,條,竿,板,片,管,粉等之未經製成物品者在內)	Synthetic Resins and other Plastics (such as Celluloid, Bakelite, Galalith, etc.), and Manufactures thereof, n.o.p.f.:— (a) Manufactures (including semi-manufactures). 50% (b) Others (including Lumps, Bands, Bars, Rods, Plates, Sheets, Tubes, Powder, etc., i.e., not as finished articles). 35%
665	保溫器及其零件,附件	Thermostatic Containers, and parts or accessories thereof. 50%
666	烟用雜貨	Tobacconists' Sundries. 100%
667	化妝用之器具(如梳,刷,等類)	Toilet Equipments (such as Combs, Brushes, etc.). 120%
668	玩具及遊戲品	Toys and Games. 60%
669	衣箱,提箱,書包,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. 60%
670	傘,烈日傘 (甲)傘柄之全部或一部為貴重金屬,象牙,雲母殼,玳瑁,瑪瑙等製或飾有寶石者 (乙)他類柄布傘,雜質布傘(非絲織) (丙)他類柄綢傘,絲夾雜質綢傘 (丁)他類柄紙傘 (戊)他類柄,其他 (己)零件,附件	Umbrellas and Sunshades:— (a) With Handles wholly or partly of Precious Metals, Ivory, Mother-of-pearl, Tortoiseshell, Agate, etc., or Jewelled. 50% (b) With all other Handles, all Cotton, or Cotton Mixtures, not Silk. 50% (c) With all other Handles, Silk and Silk Mixtures. 50% (d) With all other Handles, Paper. 50% (e) " " " Others. 50% (f) Parts and Accessories. 45%
671	美術作品,如圖畫,電板,油畫,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. 40%
672	本稅則未列名貨品 (甲)糊精 (乙)蠶卵 (丙)金屬軟木瓶蓋內嵌入軟木者 (丁)象牙果 (戊)牙科材料 (己)活動房屋及其內部設備由各種不同之材料製成者 (庚)其他 (一)原料或非製成品 (二)製成品	Articles not otherwise provided for in this Tariff:— (a) Dextrin. 35% (b) Silkworm Eggs. 15% (c) Crown Corks, Metal, complete with Cork insert. 45% (d) Ivory Nuts. 15% (e) Dental Materials. 30% (f) Fabricated Buildings, with interior fixtures and fittings, manufactured of different materials. 40% (g) Others: (1) Raw or Unmanufactured Articles. 25% (2) Manufactures. 40%