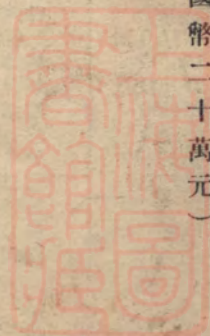
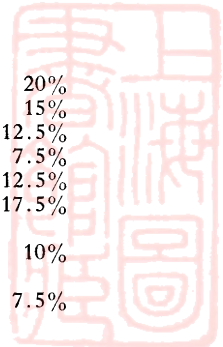


聯合國關稅暨貿易總協定附表譯本（中國部份）

（每本定價國幣二十萬元）

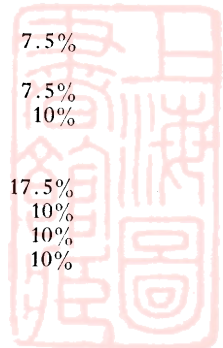


稅則分類號列	貨 名	稅 率
Ex. 71/00	棉花,纖維長度達八分之七英寸或以上者.....	10%
100/11-42	夾棉或未夾棉,亞麻,苧麻,火麻,繇麻,紗,線.....	15%
104/10-20	漂白素,夾棉或未夾棉,亞麻布每方公尺重不過一百七十公分每方公分經緯線數過五十線不過八十線.....	7.5%
40-50		
104/30	按照上列規定之漂白素刺繡用亞麻布(凡列於稅則第一〇五號徵稅之純亞麻布及夾棉亞麻布其含麻成分佔總重量四成及以上者並能出具保結證明其確係輸入專供抽紗繡花或其他類似手工加工之用者在內).....	5%
106/00	洋線袋布.....	12.5%
107/00	新火麻袋,洋線袋.....	15%
112/11	未淨絨羊毛.....	7.5%
112/12	已淨絨羊毛.....	7.5%
Ex. 112/20	未淨或已淨山羊毛.....	7.5%
Ex. 112/40	已梳或已篋絨羊毛(長絨毛及短絨毛五十六支或以下者在內).....	10%
Ex. 112/40	絨羊毛,長絨毛及短絨毛超過五十六支者.....	8%
113/10	廢,絨羊毛,山羊毛(攙雜他種纖維者在內但攙雜絨者不在內).....	5%
Ex. 113/20		
136/00	純絲或雜絲假金銀線.....	50%
137/10-30	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.....	70%
140/10	純蠶絲,人造絲,或純蠶絲夾人造絲,剪絨,回絨	70%
140/20	純蠶絲製者.....	
140/50	純人造絲製者.....	
147/10	蠶絲及人造絲製者.....	70%
149/00	鉛	20%
150/00	素箔	
151/20	(甲)不夾紙者.....	
161/00	粒,錠,塊.....	
163/00	片,板.....	5%
164/00	其他(鉛絲不在內).....	15%
166/00	黃銅	12.5%
169/00	管子.....	
171/00	其他.....	17.5%
173/00	紫銅	10%
175/10	條,竿.....	
176/00	錠,塊.....	
179/00	片,板.....	
181/00	管子.....	
182/00	絲繩.....	10%
186/10-30	未鍍鋅鋼鐵(竹節鋼,彈簧鋼,工具用鋼,特製鋼不在內)	12.5%
187/00	砧,型砧,鑄及零件,鍛成鐵器坯	
188/00	(甲)每件重一一.五公斤或以上.....	
	短條,熟鐵塊,錠,塊,條片.....	
	新鍊條及零件.....	
	鐵道岔道轉車台.....	
	籬.....	
	管子及配件.....	
	剪口鐵(不論大小雜和碎片及水流,丁字,三角等段截在內).....	
	軌(軌道上所用鋼枕,魚尾板,狗頭釘,陽螺旋,陰螺旋在內).....	

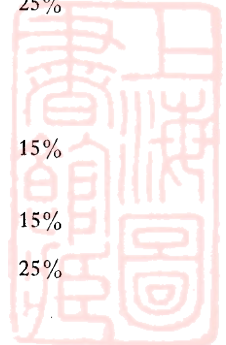


稅則分類號列	貨名	稅率
	未鍍鋅鋼鐵(續)	
191/10-20	片,板,厚三·二〇公厘或以上.....	12.5%
192/00	片,板,厚不及三·二〇公厘.....	12.5%
195/00	花馬口鐵.....	20%
196/00	素馬口鐵.....	15%
199/00	絲.....	12.5%
200/10-20	其他	
	(甲)鍍鉛鐵板.....	15%
	(乙)其他.....	15%
	鍍鋅鋼鐵	
• 203/10-20	管子及配件.....	17.5%
204/10-20	片	
	(甲)瓦紋片.....	15%
	(乙)平片.....	15%
205/00	絲.....	12.5%
207/30	鍍鋅或未鍍鋅鋼鐵舊篩,篩頭,碎篩(不論大小雜和碎片在內).....	12.5%
207/51	鍍鋅鋼鐵絲段.....	12.5%
209/10-20	鍍鋅或未鍍鋅鋼鐵新絲繩(有或無麻繩心)....	15%
211/00	竹節鋼.....	15%
212/00	彈簧鋼.....	12.5%
213/10-30	工具用鋼(利鋼在內),特製鋼.....	12.5%
214/00	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.....	15%
218/00	鉛塊,條.....	22.5%
225/00	鎳.....	10%
	鋅(白鉛)	
236/10-20	粉,塊.....	15%
237/00	片(有孔鋅片在內),板,鍋爐板.....	20%
Ex. 240/20	鈷,鉍,鎢,矽鐵,鉻鐵.....	15%
244/00	農業機器及其配件.....	7.5%
	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	
245/41-55	(甲)發電機及電動機之不過二十啓羅瓦特者變壓器之不過二百開維愛者及其配件或附件.....	12.5%
245/61-80	(乙)其他.....	10%
246/06-60	製造機械工具如車床,刨床,鑽床等及其配件...	7.5%
247/10-40	機械工具如割子,鑽子,磨光椎等(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.....	7.5%
248/11-29	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.....	7.5%
249/00	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.....	7.5%
250/11-15	縫紉機及其配件或附件.....	10%
251/11-45	打字機,自動開賣機,計算機,銀錢登記機,印壓機,打支票機,時日表明機,複印機,編號機及其他種類之辦事室用機器及其配件.....	17.5%
252/10	抽水機及其配件.....	10%
Ex. 252/20	印刷機.....	10%
252/31-32	紡織機器及其配件.....	10%

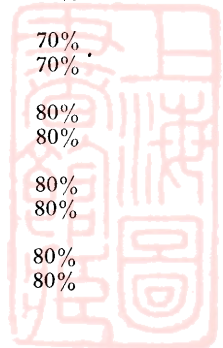
上海圖書館藏書



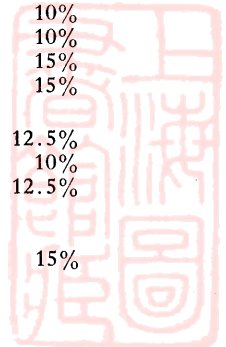
稅則分類號列	貨名	稅率
252/85	未列名工業用之電氣冰箱及電氣冷藏設備(其配件及附件在內).....	10%
252/90	其他未列名機器(牛奶場用機器在內).....	10%
253/10-50	飛機,水上飛機,及其他航空機器及其配件.....	5%
254/00	各種救火機車,救火器(手用化學消防器在內)及他種救火用機件及其配件.....	5%
256/10	(甲)馬達拖動車,拖車,容十二座以上之長途汽車,載重一公噸以上之馬達貨車及此項車輛之車台.....	15%
256/15		
256/20		
256/25		
256/40		
256/45		
256/30	(乙)其他(包括汽車,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	25%
256/35		
256/50		
256/55		
256/60		
256/65		
256/70	(丙)零件及附件(車輪胎除外)	25%
256/75	(一)腳踏汽車之零件,附件.....	15%
	(二)其他(參閱下列附註).....	15%
	附註: 凡前輪,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,方能按照上列稅率完稅,否則其稅率應為從價百分之三十	
	鐵道或電車道應用器	
257/10	(甲)機車,煤水車.....	5%
257/21-22	(乙)鐵道或電車道用之客車,貨車.....	5%
Ex. 260/10	檔案儲藏櫃及皮檔器具如“KARDEX”等全部或大部分用金屬製成者.....	30%
Ex. 262/00	燈管,汽爐,燃油,燃酒精之火爐,及其他類似之器具及其配件.....	25%
264/35	家用電冰箱全部.....	25%
264/36	未列名家用之電冰箱配件或附件.....	25%
Ex. 264/40	其他電力器具(電鈴,烹飪用電爐,電器熨斗,及其配件或附件除外).....	25%
265/10	濕電池或乾電池及其配件.....	25%
265/20	乾電池及其配件.....	25%
268/10	電表.....	10%
270/20	保險庫門及保管庫門.....	25%
	電話機,電報機,及其配件	
	(甲)無線電機及零件	
271/11	(一)硬橡皮或化學製成之刻度盤,利滋電線,柵漏,微音器,耳機,揚聲器,及整座揚聲器,晶體,發射真空管,或音變壓器及各式收發電容器.....	15%
271/12	(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.....	15%
271/14-15	(三)開關,避雷器,電鍵,線圈及整架無線電或個體.....	25%



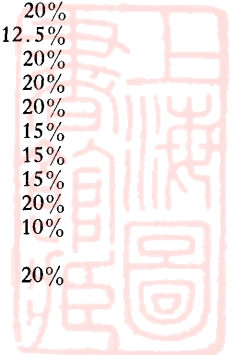
稅則分類號列	貨 名	稅 率
286/10-20	魚肚 (甲)上等(每個重〇.六〇公斤或以上)..... (乙)次等(每個重不及〇.六〇公斤).....	25% 25%
299/00	蘆筍(罐裝或瓶裝).....	30%
305/00	奶油.....	30%
307/00	奶酥.....	30%
309/10	(甲)可可豆.....	30%
311/11-23	咖啡 (甲)咖啡豆..... (乙)其他.....	30% 30%
313/10-20	小葡萄乾,葡萄乾.....	20%
323/00	淡牛奶,淡奶皮.....	20%
324/00	煉乳.....	20%
325/00	牛奶粉(乾乳,勒吐精,格那克索等在內).....	20%
326/00	魚肝油(藥用液體魚肝油在內).....	10%
327/10	橄欖油 (甲)桶裝.....	25%
330/00	臘腸.....	30%
334/42	未列名食品 (乙)其他(罐裝或他種裝).....	35%
357/00	小麥粉.....	15%
Ex. 358/20	燕麥粉.....	25%
Ex. 358/30	燕麥片,去殼碎小麥或燕麥.....	25%
Ex. 360/00	梅乾.....	20%
362/10-20	洋參(參鬚,參蒂,碎參在內).....	30%
372/00	大麥芽.....	12.5%
Ex. 373/00	奎甯樹皮.....	7.5%
Ex. 391/00	草子,金花菜子.....	17.5%
392/10	未列名未製過香料,調味品 (甲)散裝.....	20%
Ex. 394/20	鮮菜蔬,乾菜蔬,製菜蔬,鹹菜蔬 (乙)罐裝或瓶裝.....	25%
395/00	小麥.....	15%
396/00	糖漿.....	7.5%
402/10	乳糖.....	40%
Ex. 403/00	香蜜酒.....	70%
404/00	他種汽水.....	70%
405/10-20	紅白葡萄汁酒(甜酒不在內) (甲)瓶裝..... (乙)桶裝.....	80% 80%
408/10-20	甜酒,除布爾得,馬塞里(即馬得拉,馬拉牙,舍利等) (甲)瓶裝..... (乙)桶裝.....	80% 80%
409/00	威末酒,白酒,金鷄納酒.....	80%
410/00	桶裝威末酒.....	80%
413/10-20	白蘭地酒,高月白蘭地酒 (甲)瓶裝..... (乙)桶裝.....	70% 70%
414/10-20	畏士忌酒 (甲)瓶裝..... (乙)桶裝.....	80% 80%
415/10-20	杜松燒酒 (甲)瓶裝..... (乙)桶裝.....	80% 80%
416/10-20	糖酒(工業用桶裝糖酒不在內) (甲)瓶裝..... (乙)桶裝.....	80% 80%



稅則分類號列	貨 名	稅 率
417/00	甜酒.....	70%
Ex. 419/10	恩各士拉苦酒.....	80%
423/10-20	烟葉.....	10%
425/10	烟梗.....	15%
429/00	石炭酸(臭藥水).....	15%
Ex. 434/20	改性酒精.....	35%
436/00	硫酸鋁.....	10%
439/00	綠化鏷(礪砂).....	10%
442/00	炭酸鋇.....	10%
445/00	硼砂,淨硼砂.....	10%
	甘油	
451/10	(甲)每件重不在十三公斤以下.....	12.5%
Ex. 452/00	殺蟲及消毒品(蚊香不在內).....	22.5%
459/00	綠酸鉀(洋礬).....	5%
462/00	工業用糖酒.....	15%
467/00	重鉻酸鈉.....	10%
472/00	大蘇打(低亞硫酸鈉).....	12.5%
473/00	硝酸鈉(智利硝).....	7.5%
475/00	矽酸鈉(泡花碱).....	20%
Ex. 480/40	錳.....	15%
Ex. 481/10	醋柳酸粉.....	25%
481/50	專賣藥.....	25%
Ex. 481/70	魚肝油丸.....	20%
Ex. 481/70	抗菌藥物如青黴素,青黴素製品,鏈黴素等.....	20%
Ex. 481/70	其他未列名藥品(魚肝油丸及抗菌藥物如青黴素,青黴素製品,鏈黴素等不在內).....	25%
482/00	未列名安尼林染料及其他煤膏染料(人造染料)	35%
483/00	烤皮.....	10%
487/00	銅金粉.....	15%
488/00	炭精(墨烟).....	15%
491/00	養化鈷(青漆).....	15%
498/11-25	人造靛.....	35%
499/00	天然乾靛.....	35%
500/00	天然水靛.....	35%
501/10-20	各種墨類.....	20%
511/13	荊樹皮膏.....	12.5%
Ex. 511/20	桉樹,栲皮膏.....	15%
513/00	佛頭膏或雲膏.....	15%
517/21	鋅銀白.....	15%
517/32	荊樹皮.....	12.5%
518/20	磁漆.....	20%
518/30	油漆.....	20%
518/40	擦光料.....	20%
518/50	凡立水.....	20%
Ex. 518/60	硝棉漆(噴漆).....	20%
521/00	礦質或半礦質滑物油膏.....	10%
522/00	亞拉伯膠.....	10%
526/00	松香.....	15%
527/10-20	洋乾漆,鈕樹膠.....	15%
	滑物油	
534/10	(甲)礦質或半礦質.....	12.5%
538/00	黃蠟.....	10%
539/00	石蠟(油蠟).....	12.5%
Ex. 541/11	天然精油如雄刈壹,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),各種精油.....	15%



稅則分類號列	貨名	稅率
Ex. 541/11-13	製造不摻酒精之飲料用之天然及人造液體或固體之精質，濃精質，精汁或混合調味料而不加糖質者.....	15%
Ex. 541/32	硬化鯨魚油.....	15%
Ex. 541/32	牲油.....	15%
542/00	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).. 報及雜誌	免稅
544/10	(甲)舊報，舊雜誌(祇合包皮及複製用).....	7.5%
544/20	(乙)其他.....	免稅
549/20	文件紙，債券紙.....	25%
Ex. 555/10	薄紗紙，不用機製木造紙質製成者(謄印紙，複印紙不在內).....	25%
556/11-19	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)	
559/00	(甲)不用機製木造紙質製成者.....	25%
Ex. 561/15	化學木造紙質.....	5%
	加減機用紙，銀錢登記機用紙，紙夾，文書紙夾，索引紙片，及其他類似之公務用紙及用品歸入紙貨分類者，切成之濾紙，石蕊試驗紙小冊，謄寫版紙，捲筒衛生紙，紙檯巾，紙面巾，紙碟，紙杯，紙手巾，紙吸管，帶膠黏條，紙帶及火柴盒用之貼盒紙以外之標箋.....	30%
562/11-22	生皮	
	(甲)水牛，黃牛.....	7.5%
	(乙)其他.....	7.5%
563/00	皮帶用皮.....	12.5%
	未列名熟皮	
Ex. 565/11-21	牛，小牛，山羊及小山羊之鞋面熟皮及金漆皮.....	20%
	皮貨	
567/31-56	(甲)未硝.....	10%
567/71-96	(乙)已硝或染色.....	20%
Ex. 582/00	平常斬方輕木材.....	12.5%
	平常鋸方重木材	
Ex. 583/00	矮黃楊木，番石榴木，柏木.....	20%
584/00	平常鋸方輕木材.....	20%
Ex. 586/10-20	平常製成輕木材已刨平者(即不僅鋸方者在內，但桅桿不在內).....	20%
588/00	鐵路枕木.....	10%
Ex. 590/10	鋪地用桃花心木塊.....	20%
Ex. 593/10	棕片，棕線.....	10%
593/40	棕地蓆.....	20%
599/10-18	(甲)麥桿，巴拿馬草等.....	12.5%
600/32	(戊)檀香(印度檀香不在內).....	20%
Ex. 600/55	(辛)糖槭.....	20%
601/30	(戊)檀香木.....	20%
601/40	(庚)木片(製火柴用).....	15%
601/45	(辛)製桶箱木條.....	15%
601/50	(壬)木梗(製火柴用).....	15%
601/62	(子)之一部份 夾木.....	20%
605/20	地氈青.....	10%
Ex. 609/20	(乙)衛生搪瓷鐵器(如浴盆，廁所用具等)有無附屬裝置均在內，及他類家用搪瓷鐵器.....	20%



稅則分類號列	貨 名	稅 率
	玻璃器(化學用及科學用玻璃器不在內)	
	水晶器或半水晶器	
615/11	刻花或磨光者(飾有貴重金屬或普通金屬及鍍有貴重金屬者在內).....	22.5%
615/21	空瓶.....	25%
620/10-20	金剛砂粉,玻璃粉.....	5%
621/10	火磚.....	10%
Ex. 626/20	(甲)工業用及衛生用之陶器,瓦器.....	20%
	附註:所謂“瓦器”係包括工業用及衛生用之磁器在內	
Ex. 626/60	(乙)黑鉛.....	12.5%
628/10-80	動物之生活者.....	7.5%
629/30	(丙)石棉布或包襯之係織造者.....	15%
629/40	(丁)石棉布或包襯之係壓造者.....	15%
629/60-70	(己)石棉塗料及其他製品.....	15%
630/10	醫學,外科,牙科,儀器及其配件.....	10%
631/00	未列名建築用材料.....	20%
632/11-12	(甲)金屬製鈕扣(貴重金屬製成或鍍不在內)...	25%
641/11	全部無線電收音留聲聯合機.....	30%
Ex. 641/20	上列之配件附件.....	30%
644/42	(丁)天然或人造橡皮製汽車輪胎.....	20%
644/43	天然或人造橡皮製汽車裏胎.....	20%
644/51	其他未列名之天然或人造橡皮製品.....	25%
647/10-20	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.....	25%
	(乙)假熱皮及油布製品.....	30%
648/10-20	列諾倫(漆布)及其他未列名地衣品.....	30%
649/10	機器帶(橡膠帶不在內).....	15%
Ex. 655/20	含酒精香水.....	35%
656/11-13	各種照相及電影製品器具,材料(化學產品及已洗之電影片不在內).....	25%
656/31-39		
Ex. 656/40		
Ex. 658/20	(乙)其他假貴重寶石及假半貴重寶石(包括製品在內).....	30%
664/21-22	(乙)人造松香及其他模塑質除其未列名製品以外者(包括塊,帶,條,竿,板,片,管,粉等之未經製成物品者在內).....	20%
Ex. 672/75	鍍鍍木金屬瓶蓋.....	20%
	附註:本稅則內所載貨物分類號列係根據民國二十九年七月印行之進口稅則分類須知	



SCHEDULE VIII.—REPUBLIC OF CHINA.

This schedule is authentic only in the English language.

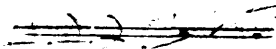
PART I.

Most Favoured Nation Tariff.

TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
Ex. 71/00	Cotton, Raw, having a staple of $\frac{3}{8}$ inch or more in length.	10%
100/11-42	Yarn and Thread, of Flax, Ramie, Hemp, and/or Jute, mixed or not mixed with Cotton.	15%
104/10-20 40-50	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.	7½%
104/30	Embroidery Linen, White, Plain, of the above descriptions (including Pure Linen Piece Goods and Flax and Cotton Mixture Piece Goods, the flax content of which is not less than 40 per cent of their total weight, ordinarily classifiable under Tariff heading No. 105 imported under bond for embroidering or similar hand manufacture).	5%
106/00	Hessian Cloth.	12½%
107/00	Hemp Bags and Hessian Bags, New.	15%
	Wool, Sheep's, Goats' and Camels' (including Carded or Combed):—	
112/11	Sheep's, Greasy.	7½%
112/12	Sheep's, Scoured.	7½%
Ex. 112/20	Goats' (Greasy or Scoured).	7½%
Ex. 112/40	Sheep's, Carded or Combed (including Wool Tops and Noils of counts of, and not finer than, 56's).	10%
Ex. 112/40	Sheep's, Tops and Noils, of counts finer than 56's.	8%
113/10	Waste Wool, Sheep's and Goats' (including Waste Wool mixed with any other fibres except Silk).	5%
Ex. 113/20	Imitation Gold or Silver Thread, on Silk, pure or mixed.	50%
136/00	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof, on Silk, pure or mixed.	70%
137/10-30	Silk Velvets, Plushes, and all other Pile Cloths, pure or mixed:—	
140/10	Of Pure Natural Silk.	70%
140/20	Of Pure Artificial Silk.	70%
140/50	Of Natural Silk and Artificial Silk.	70%
147/10	Aluminium Foil, Plain, not Interleaved with Paper.	20%
149/00	Aluminium Grains, Ingots, and Slabs.	5%
150/00	Aluminium Sheets and Plates.	15%
151/20	Aluminium, Others (Wire excepted).	12½%
161/00	Brass and Yellow Metal: Tubes.	12½%
163/00	Brass and Yellow Metal: Others.	17½%
164/00	Copper Bars and Rods.	10%
166/00	Copper Ingots and Slabs.	10%
169/00	Copper Sheets and Plates.	10%
171/00	Copper Tubes.	12½%
173/00	Copper Wire Rope.	15%
	Iron and Steel, Ungalvanized (not including Bamboo, Spring, Tool, and Alloy Steel):—	
175/10	Anvils, Swage-blocks, Anchors and parts of, and Forgings, each weighing in every case 11.5 kg. or over.	20%
176/00	Billets, Blooms, Ingots, Slabs and Sheet-bars.	15%
179/00	Chains, New, and parts of.	12½%



TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
	Iron and Steel, Ungalvanized—continued:—	
181/00	Crossings and Turn-tables for Railways.....	7½%
182/00	Hoops.....	12½%
186/10-30	Pipes, Tubes, and Pipe and Tube Fittings.....	17½%
187/00	Plate Cuttings, of non-uniform size (including scrap lots of mixed dimensions, irrespective of size, and Croppings of Channels, Tees and Angles).....	10%
188/00	Rails (including Steel Sleepers, Fish-plates, Spikes, Bolts, and Nuts for use with the Rails).....	7½%
191/10-20	Sheets and Plates, 3.2 mm. thick or more.....	12½%
192/00	Sheets and Plates, under 3.2 mm. thick.....	12½%
195/00	Tinned Plates, Decorated.....	20%
196/00	Tinned Plates, Plain.....	15%
199/00	Wire.....	12½%
200/10-20	Others.....	15%
	Iron and Steel, Galvanized:—	
203/10-20	Pipes, Tubes, and Pipe and Tube Fittings.....	17½%
204/10-20	Sheets, Corrugated or Plain.....	15%
205/00	Wire.....	12½%
207/30	Iron and Steel, Galvanized or Ungalvanized, Used Hoops and Hoop Ends or Cuttings (including scrap lots of mixed dimensions, irrespective of size).....	12½%
207/51	Iron and Steel, Galvanized, Wire Shorts.....	12½%
209/10-20	Iron and Steel, Galvanized or Ungalvanized, Wire Rope, New (with or without fibre core).....	15%
211/00	Bamboo Steel.....	15%
212/00	Spring Steel.....	12½%
213/10-30	Tool Steel (including High-speed Steel) and Alloy or Special Steel.....	12½%
214/00	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%
218/00	Lead Pigs or Bars.....	22½%
225/00	Nickel.....	10%
236/10-20	Zinc Powder and Spelter.....	15%
237/00	Zinc Sheets (including Perforated), Plates, and Boiler Plates.....	20%
Ex. 240/20	Cobalt, Tantale, Cadmium, Ferrosilicon, and Ferrochrome.....	15%
244/00	Agricultural Machinery, and parts thereof.....	7½%
	Electrical Machinery for Power Generating and Transmission, such as Dynamos, Motors, Transformers, Converters, etc., and parts thereof:—	
245/41-55	(a) Dynamos and Motors not over 20-kilowatt capacity, and Transformers not over 200-kilovolt-ampere capacity and parts or accessories thereof.....	12½%
245/61-80	(b) Others.....	10%
246/06-60	Machine Tools, such as Lathes, Planers, Drill Presses, etc., and parts thereof.....	7½%
247/10-40	Machine Shop Tools, such as Cutters, Drills, Reamers, etc. (including Pneumatic and Electrically Operated Tools), and Hand Tools made wholly or chiefly of metal.....	7½%
248/11-29	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.....	7½%
249/00	Steam Boilers, Economisers, Superheaters, Mechanical Stokers, and other Boiler-room Accessories, and parts thereof.....	7½%



TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
250/11-15	Sewing Machines, and parts or accessories thereof.....	10%
251/11-45	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.....	17½%
	Machinery, n.o.p.f., and parts thereof:—	
252/10	Pumping and Pumps, and parts.....	10%
Ex. 252/20	Printing Machinery.....	10%
252/31-32	Textile Machinery, and parts.....	10%
252/85	Refrigerators and Refrigerating Equipment, Industrial, including parts and accessories thereof, n.o.p.f.	10%
252/90	Others, including Dairy Machinery.....	10%
253/10-50	Aeroplanes, Hydroplanes, and all other Flying Machines and parts thereof.....	5%
254/00	Fire Engines, Hydrants, and other Fire-extinguishing Appliances, irrespective of propelling power (including Hand Chemical Fire Extinguishers), and parts thereof.....	5%
	Vehicles, Motor:—	
256/10	(a) Motor Tractors, Motor Trailers, Motor Passenger Vehicles	
256/15	<u>with seats for not less than 12 passengers, Motor Trucks</u>	
256/20	<u>over 1 metric ton carrying capacity, and Chassis for any</u>	
256/25	<u>of the above.....</u>	<u>15%</u>
256/40		
256/45		
	(b) Others (including Motor-cars, Motor-cycles, etc.), assembled or in parts; Chassis, and Bodies with metal parts assembled for any of the above:—	
256/30	Trucks not over 1 metric ton carrying capacity.....	<u>25%</u>
256/35	Chassis for Trucks not over 1 metric ton carrying capacity	<u>25%</u>
256/50	Motor-cars, n.o.p.f.	<u>30%</u>
256/55	Chassis for Motor-cars, n.o.p.f.	30%
256/60	Motor-cycles.....	30%
256/65	Motor Vehicles, n.o.p.f.	<u>30%</u>
	(c) Parts and Accessories (except Tyres):—	
256/70	(1) For Motor-cycles.....	25%
256/75	(2) Others (<i>vide</i> Note below).....	<u>15%</u> ✓
	<i>Note.</i> —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 the above rate when packed separately; otherwise they shall be subject to a duty of 30 per cent.	
	Railway and Tramway Supplies:—	
257/10	(a) Locomotives and Tenders.....	5%
257/21-22	(b) Railway or Tramway Carriages or Wagons.....	5%
Ex. 260/10	Office Filing Cabinets, and Systems as Kardex, etc., made wholly or chiefly of metal.....	30%
Ex. 262/00	Radiators, Steam Heaters, Oil-burning and Spirit-burning Heating Stoves, and similar appliances and parts thereof.....	25%
	Electric Cookers, Fans, Flash-lights, Irons, Lampware, Radiators, Toasters, and other similar Electric Appliances, and parts thereof:—	
264/35	Refrigerators, Electric, Household, complete.....	25%
264/36	Parts or Accessories of Electric Household Refrigerators, n.o.p.f.	25%
Ex. 264/40	Others (Electric Bells, Hot-plates, and Smoothing Irons and parts or accessories thereof excepted).....	25%

TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
265/10	Electric Accumulators or Batteries and parts thereof	25% ✓
265/20	Dry Cells and Parts thereof	25%
268/10	Electric Meters	10%
270/20	Strong-room and Vault Doors	25%
	Telephonic and Telegraphic Instruments, and parts thereof:	
	(a) Radio Sets and parts:—	
271/11	(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, and Receiving and Transmitting Condensers of all kinds	15%
271/12	(2) Buzzers, Receiving Vacuum Tubes, A.B.C. Battery Eliminators, Sockets, Jacks, Plugs, Lugs and Tips, Binding Posts, Name-plates, and Brackets	15%
271/14-15	(3) Switches, Lightning Arresters, Keys, Coils, and Complete Radio Sets and Units	25%
286/10-20	Fish Maws	25%
299/00	Asparagus (in cans or bottles)	30%
305/00	Butter	30%
307/00	Cheese	30%
309/10	Cocoa Beans	30%
311/11-23	Coffee	30%
313/10-20	Currants and Raisins	20%
323/00	Milk and Cream, Evaporated or Sterilized	20%
324/00	Milk, Condensed	20%
325/00	Milk Food (including Dried Milk, Lactogen, Glaxo, etc.)	20%
326/00	Oil, Cod-liver (including Oil, Fish Liver, Liquid, Medicinal)	10%
327/10	Oil, Olive, in bulk	25%
330/00	Sausages, Dried	30%
334/42	Foodstuffs, n.o.p.f., Others: Canned or in any other packing	35%
357/00	Flour, Wheat	15%
Ex. 358/20	Oatmeal	25%
Ex. 358/30	Rolled Oats and Groats	25%
Ex. 360/10	Prunes, Dried	20%
362/10-20	Ginseng (including Beard, Roots and Cuttings)	30%
372/00	Malt	12½%
Ex. 373/00	Quinine Bark	7½%
Ex. 391/00	Seeds, Grass and Clover	17½%
392/10	Spices and Condiments, n.o.p.f., not prepared, in bulk	20%
Ex. 394/20	Vegetables, Fresh, Dried, Prepared, and Salted: in cans or bottles	25%
395/00	Wheat	15%
396/00	Molasses	7½%
402/10	Lactose (Milk Sugar)	40%
Ex. 403/00	Champagne	70%
404/00	Other Sparkling Wines	70%
405/10-20	Still Wines, Red or White, exclusively the produce of the natural fermentation of Grapes (not including Vins de Liqueur)	80%
408/10-20	Vins de Liqueur other than Port and Marsala (viz., Madeira, Malaga, Sherry, etc.)	80%
409/00	Vermouth, Byrrh and Quinquina	80%
410/00	Vermouth, in bulk	80%
413/10-20	Brandy and Cognac	70%
414/10-20	Whisky	80%
415/10-20	Gin	80%
416/10-20	Rum (not including Rum in bulk for industrial uses)	80%
417/00	Liqueurs	70%
Ex. 419/10	Angostura Bitters	80%

TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
423/10-20	Tobacco, Leaf.....	10%
425/10	Tobacco, Stalk.....	15%
429/00	Acid, Carbolic.....	15%
Ex. 434/20	Alcohol, Denatured.....	35%
436/00	Alumina, Sulphate of.....	10%
439/00	Ammonia, Chloride of (<i>i.e.</i> , Sal Ammoniac).....	10%
442/00	Barium, Carbonate of.....	10%
445/00	Borax, Crude or Refined.....	10%
451/10	Glycerine, in packages of not less than 13 kg. each.....	12½%
Ex. 452/00	Insecticides and Disinfectants (excluding Mosquito Smudges)....	22½%
459/00	Potash, Chlorate of.....	5%
462/00	Rum for industrial uses.....	15%
467/00	Soda, Bichromate of.....	10%
472/00	Soda, Hydrosulphite of.....	12½%
473/00	Soda, Nitrate of (Chile Saltpetre).....	7½%
475/00	Soda, Silicate of.....	20%
Ex. 480/40	Radium.....	15%
	Medicines, Drugs and Medicinal Substances, Compounds and Preparations, n.o.p.f.:—	
Ex. 481/10	Acetylsalicylic Acid (in powder form).....	25%
481/50	Proprietary Medicines.....	25%
Ex. 481/70	Capsulated Fish Liver Oils.....	20%
Ex. 481/70	Anti-biotics, such as Penicillin, Penicillin Products, Streptomycin, etc.....	20%
Ex. 481/70	Others (excluding Capsulated Fish Liver Oils, and Anti-biotics, such as Penicillin, Penicillin Products, Streptomycin, etc.)....	25%
482/00	Aniline Dyes, and other Coal Tar Dyes, n.o.p.f.....	35%
483/00	Bark, Mangrove.....	10%
487/00	Bronze Powder.....	15%
488/00	Carbon Black (<i>i.e.</i> , Lampblack).....	15%
491/00	Cobalt, Oxide of.....	15%
498/11-25	Indigo, Artificial.....	35%
499/00	Indigo, Dried, Natural.....	35%
500/00	Indigo, Liquid, Natural.....	35%
501/10-20	Inks of all kinds.....	20%
511/13	Wattle (Mimosa) Extract.....	12½%
Ex. 511/20	Tanning Extract from Eucalyptus Wood.....	15%
513/00	Ultramarine.....	15%
517/21	Lithophone.....	15%
517/32	Wattle Bark.....	12½%
518/20	Enamels.....	20%
518/30	Paints.....	20%
518/40	Polishes.....	20%
518/50	Varnishes.....	20%
Ex. 518/60	Nitrocellulose (Pyroxylin) Lacquers.....	20%
521/00	Grease, Lubricating, wholly or partly mineral.....	10%
522/00	Gum Arabic.....	10%
526/00	Resin.....	15%
527/10-20	Shellac and Button Lac.....	15%
534/10	Oil, Lubricating, wholly or partly of mineral origin.....	12½%
538/00	Wax, Bees, Yellow.....	10%
539/00	Wax, Paraffin.....	12½%
Ex. 541/11	Essential Oils, Natural, of Citronella; Niaouli (Gomenol); Ylang-Ylang; Lemon-grass; Vetiver; Rose Geranium; Gardenia; Clove; Rosewood; Orange; Lemon; and Lavender.....	15%

TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
Ex. 541/11-13	Essences, Concentrates, Extracts or Mixtures of Flavouring Materials, both Natural and/or Synthetic, in Liquid or Dry Form, for the preparation of non-alcoholic beverages—no sweetening agent having been added.....	15%
Ex. 541/32	Hardened Fat of Whale Oil.....	15%
Ex. 541/32	Tallow, Animal.....	15%
542/00	Books, Printed or Manuscript, Bound or Unbound (not including Note-books, Ledgers, and other office, school and private stationery).....	Free
	Newspapers and Periodicals:—	
544/10	(a) Old (fit only for packing or remanufacture).....	7½%
544/20	(b) Others.....	Free
549/20	Paper, Document and Document Bond.....	25%
Ex. 555/10	Paper, Tissue, free of Mechanical Wood Pulp (excluding Copying and Manifold Paper).....	25%
556/11-19	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., Free of Mechanical Wood Pulp.....	25%
559/00	Wood Pulp, Chemical.....	5%
Ex. 561/15	Adding Machine and Cash Register Papers; Files, Folders, Index Cards, and similar Paper Office Forms and Supplies classifiable as Paperware; Filter Paper cut to size; Litmus Paper in Booklets; Stencils; Toilet Paper in small rolls; Paper Napkins, Towels, Plates, Cups, Handkerchiefs and Sippers; Gummed Stickers and Tapes; and Labels other than those for Match-manufacturing	30%
562/11-22	Hides.....	7½%
563/00	Leather, Belting.....	12½%
Ex. 565/11-21	Leather, n.o.p.f.: Upper Leather of Cattle, Calf, Kip, Goat and Kid; and Patent Leather.....	20%
	Skins (Furs):—	
567/31-56	(a) Undressed.....	10%
567/71-96	(b) Dressed and/or Dyed.....	20%
Ex. 582/00	Timber, Ordinary, Rough Hewn: Softwood.....	12½%
Ex. 583/00	Timber, Ordinary, Sawn: Hardwood: Brush Box, Ironbark and Tallow Wood.....	20%
584/00	Timber, Ordinary, Sawn: Softwood.....	20%
Ex. 586/10-20	Timber, Ordinary, Manufactured (including any process further than simple sawing, but not including Masts and Spars): Softwood, Planed.....	20%
588/00	Railway Sleepers.....	10%
Ex. 590/10	Jarrah Paving Blocks.....	20%
Ex. 593/10	Coir, Fibre and Yarn.....	10%
593/40	Coir Matting.....	20%
599/10-18	Straw, Panama Straw, etc.....	12½%
600/32	Wood, Sandal, other than Indian.....	20%
Ex. 600/55	Sugar Wood (Myoporum Platycarpum).....	20%
	Woodware of all kinds and other Manufactures of Wood, n.o.p.f.:—	
601/30	Sandal, Dust.....	20%
601/40	Shavings (for Match-manufacturing).....	15%
601/45	Shooks (for making Casks and Cases).....	15%
601/50	Splints (for Match-manufacturing).....	15%
601/62	Plywood.....	20%
605/20	Asphalt.....	10%
Ex. 609/20	Enamelled Sanitary Ironware (such as Bath Tubs, Lavatory Ware, etc.) with or without fittings, and other Enamelled Household Ironware.....	20%

TARIFF AND CODE NUMBER.	DESCRIPTION OF PRODUCTS.	RATE OF DUTY.
615/11	Glassware (not incl. Chemical and other Scientific Glassware):— Crystal or Semi-Crystal Ware; Cut and/or Polished (including those combined with Precious Metal or Metals or coated with Precious Metals).....	22½%
615/21	Bottles, Empty.....	25%
620/10-20	Emery and Glass Powder.....	5%
621/10	Fire-bricks.....	10%
Ex. 626/20	Earthenware and Potteryware for industrial and sanitary purposes <i>Note.</i> —The term "Potteryware" includes Chinaware and Porcelainware for industrial and sanitary purposes.	20%
Ex. 626/60	Plumbago.....	12½%
628/10-80	Animals, Living.....	7½%
	Asbestos and Manufactures thereof:—	
629/30	Sheets or Packings, Woven.....	15%
629/40	Sheets or Packings, Compressed.....	15%
629/60-70	Boiler Composition and other Products.....	15%
630/10	Medical, Surgical and Dental Instruments and parts.....	10%
631/00	Building Materials, n.o.p.f.	20%
632/11-12	Buttons, Metal (not including those made of, or plated with, precious Metals).....	25%
641/11	Complete Radio-Gramophone Combinations.....	30%
Ex. 641/20	Parts and Accessories of above.....	30%
	India-rubber and Gutta-percha, and Manufactures thereof: Others:—	
644/42	Pneumatic Tyres for Motor Vehicles, containing natural and/or synthetic Rubber.....	20%
644/43	Inner Tubes for Motor Vehicles, containing natural and/or synthetic Rubber.....	20%
644/51	Other Manufactures, n.o.p.f., containing natural and/or synthetic Rubber.....	25%
647/10-20	Leather, Imitation, and Oilcloth (not including Oilcloth for Flooring), and Manufactures thereof:—	
	(a) Leather, Imitation, and Oilcloth.....	25%
	(b) Manufactures of Imitation Leather and Oilcloth.....	30%
648/10-20	Linoleum and other Floor Coverings, n.o.p.f.	30%
649/10	Machine Belting, other than those made of Rubber.....	15%
Ex. 655/20	Perfumery, Alcoholic.....	35%
656/11-13	Photographic and Cinematographic Products, Apparatus and Materials of all kinds (except Chemicals and Developed Cinematographic Films).....	25%
Ex. 656/40		
Ex. 658/20	Precious and Semi-precious Stones, Imitation: Others (including Manufactures thereof).....	30%
664/21-22	Synthetic Resins and other Plastics: Other than Manufactures thereof, n.o.p.f. (including Lumps, Bands, Bars, Rods, Plates, Sheets, Tubes, Powder, etc., <i>i.e.</i> , not as finished articles).....	20%
Ex. 672/75	Crown Corks, metal, complete with cork insert.....	20%
	NOTE.	
	The Code Numbers given herein refer to those appearing in the Guide to the Import Tariff and Classification of Returns, Revised Edition, July 1940.	

PART II.

Preferential Tariff.

Nil.

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United Nations General Agreement on Tariffs and Trade.

SCHEDULE VIII:
REPUBLIC OF CHINA.

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