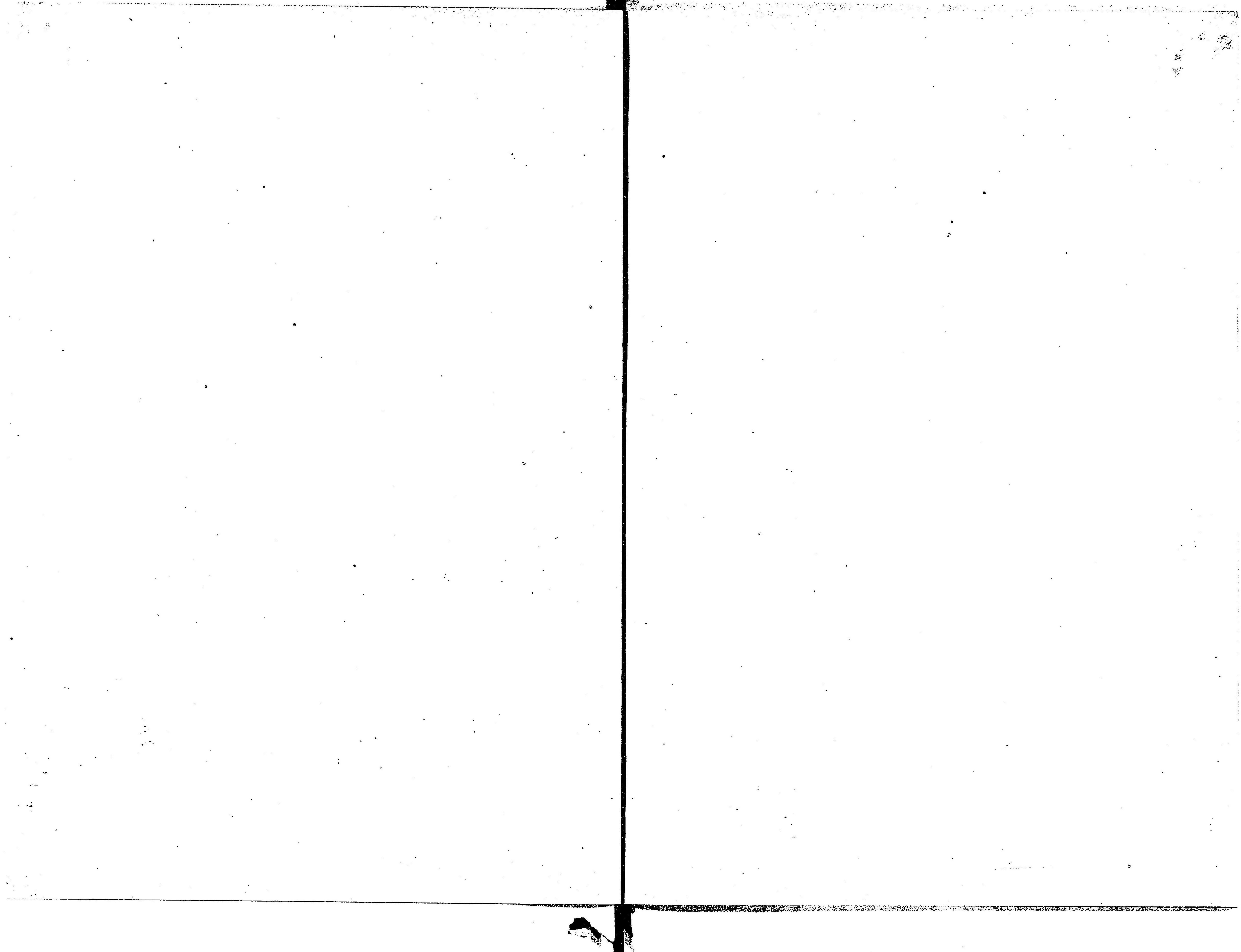


THE  
REVISED  
IMPORT TARIFF.

2nd Edition.

302  
128







税關鑑定官 野間譽雄 校閱  
税關鑑定官補手 松倉順一 編纂



THE  
REVISED  
IMPORT TARIFF.

2nd Edition.

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改正輸入稅表

The Revised Import Tariff.

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第六類 皮毛骨角齒牙甲殼類  
第七類 藥材、化學藥、製藥及調劑藥  
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### 關稅定率法

(明治三十九年三月三十日)  
(法律第十九號)

### Customs Tariff Law.

(Law No. 19, promulgated on the 30th March, 1906.)

第一條 外國ヨリ輸入スル物品ニハ別表ニ依リ輸入税ヲ課ス

Art. I. Upon articles imported from foreign countries import duties shall be imposed according to the annexed tariff.

第二條 從價税ニ代フルニ從量税ヲ以テスルヲ便宜トスル物品ニ付テハ六箇月以上ノ平均價格ニ依リ換算シ勅令ヲ以テ之ヲ定ムルコトヲ得

Art. II. With regard to those articles in respect of which it is found advisable to replace the *ad valorem* duties by specific duties, such duties may be converted on the basis of the average values for a period of not less than six months and determined by Imperial Ordinance.

前項ノ從量税率ハ物品ヲ細別シ又ハ風袋込ヲ以テ之ヲ定ムルコトヲ得

The rates of the specific duties mentioned in the preceding paragraph may be determined by subdividing the articles, or by gross weight.

第三條 協定税率ノ適用ヲ受ケサル地域ノ生産品ニ對シ必要アルトキハ勅令ヲ以テ地域及物品ヲ指定シ協定税率ヲ下ラサル範圍内ニ於テ税率ヲ定ムルコトヲ得

Art. III. With regard to the productions of regions to which Conventional Tariff rates are not applicable, such regions and articles may, in case of necessity, be named by Imperial Ordinance and rates of duty fixed in respect thereof within limits not falling below the Conventional Tariff rates.

第四條 本邦ノ船舶又ハ生産品ニ對シ他國ノ船舶又ハ生産品ヨリモ不利益ナル取扱ヲ爲ス國ノ生産品ニ對シテハ勅令ヲ以テ物品ヲ指定シ有税品ニハ本法ニ定メタル税率ト同額以下ノ附加税ヲ課

Art. IV. With respect to the productions of a country in which Japanese vessels or productions are subjected to a more disadvantageous treatment than the vessels or productions of other countries, the articles may be named by Imperial Ordinance, whereby may be imposed on dutiable articles a surtax not exceeding in amount the rate of duty prescribed



シ無税品ニハ從價五割以下ノ輸入税ヲ  
賦課スルコトヲ得

第五條 外國ニ於テ輸出獎勵金ヲ受クル  
物品ニハ勅令ヲ以テ獎勵金ト同額ノ附  
加税ヲ課スルコトヲ得

第六條 從價税品ノ課税價格ハ生産地若  
ハ仕入地ニ於ケル原價ニ荷造費、運送  
費、保險料其ノ他輸入港ニ到着スル迄  
ノ諸費ヲ加ヘタルモノトス但シ原價及  
諸費ニ疑アルトキハ物品ノ輸入港ニ於  
ケル價格ヨリ輸入税ヲ控除シタルモノ  
ヲ以テ課税價格トス

第七條 左ノ物品ニハ輸入税ヲ免ス

- 一 御料品
- 二 本邦ニ來遊スル外國ノ元首、其ノ  
一族又ハ其ノ從者ニ屬スル物品
- 三 陸海軍ノ輸入ニ係ル兵器、彈藥及  
爆發物
- 四 軍艦
- 五 本邦ニ派遣セラレタル外國ノ大使

in the present Law and upon duty-free articles an  
import duty not exceeding fifty per cent. *ad  
valorem*.

Art. V. In respect of articles on which an ex-  
port bounty is granted in foreign countries a surtax  
of the same amount as the said bounty may be im-  
posed by Imperial Ordinance.

Art. VI. The dutiable value of an article sub-  
ject to *ad valorem* duty shall be the actual cost  
thereof at the place of production or purchase with  
the addition of packing charges, cost of transporta-  
tion, insurance, and all other charges incurred up to  
its arrival at the port of importation; however, in  
case of doubt respecting the actual cost and the vari-  
ous charges, the balance after deducting the import  
duty from the price of the article at the port of im-  
portation shall be taken as the dutiable value there-  
of.

Art. VII. The following articles are exempted  
from import duty:

- 1. Articles imported for Imperial use;
- 2. Articles belonging to chiefs of foreign states  
visiting this country, their families and  
suites;
- 3. Arms, ammunition and explosives imported  
by the Army or the Navy;
- 4. Warships;
- 5. Articles intended for the personal use of

又ハ公使ニ屬スル自用品

六 本邦在住者ニ贈與スル勳章、賞牌  
及記章

七 記録文書其ノ他ノ書類

八 官立公立ノ學校、博物館、物品陳

列所其ノ他ノ營造物ニ陳列スル標

本又ハ參考品トシテ輸入スル物品

九 慈善又ハ救恤ノ爲ニ寄贈スル物品

十 政府ノ輸入ニ係ル政府ノ專賣品

十一 商品ノ見本但シ見本用ニノミ適  
スルモノニ限ル

十二 旅客ノ用具及旅客ノ職業上必要  
ナル器具但シ旅客ノ身分ニ相當ス  
ルモノニシテ税關カ適當ト認メタ  
ルモノニ限ル

十三 在外軍隊及軍艦ヨリ送還セル物  
品

十四 個人ニ屬スル引越荷物但シ既ニ  
使用セラレタルモノニ限ル

十五 輸出シタル物品ニシテ五箇年以

内ニ輸入セラレ輸出ノ時ノ性質及  
形状ヲ變セサルモノ但シ酒精、酒

foreign Ambassadors and Ministers ac-  
credited to this country;

6. Orders or decorations, medals, and badges  
sent to persons resident in this country;

7. Records, documents, and other papers;

8. Articles imported as specimens or objects for  
the purpose of reference which are to be ex-  
hibited in Government or public schools,  
museums, commercial museums and other  
institutions;

9. Articles contributed for purposes of charity  
or relief;

10. Government monopoly articles imported by  
the Government;

11. Samples of merchandise which are only fit  
as such;

12. Travellers' effects and tools and instruments  
of professional necessity to travellers, which,  
however, must correspond to the social status  
of such travellers and be recognised as suited  
thereto by the Customs;

13. Articles sent back by forces and warships  
abroad;

14. Personal effects in course of removal, which,  
however, must have already been used;

15. Exported articles which are imported within  
five years without any change in the charac-  
ter and form which they possessed at the  
time of exportation, with the exception,



類、砂糖及第八條第九條ニ依リ輸入税ノ免除又ハ拂戻ヲ受ケタル物品ヲ除ク

十六 命令ヲ以テ指定シタル輸出貨物ノ容器ニシテ再輸入スルモノ

十七 本邦ヨリ出漁セル船舶ヲ以テ捕獲採取シタル魚介類、海獸、海藻其ノ他ノ水産物及其ノ製品ニシテ工程ノ簡單ナルモノ但シ當該船舶又ハ之ニ附屬セル船舶ヲ以テ輸入シタルモノニ限ル

十八 外國航行ノ艦船ニ船用ノ爲開港内ニ於テ引渡ス物品

十九 難破シタル本邦船舶ノ解體材及機裝品

二十 本邦ヨリ出港シタル船舶ニ搭載シタル輸出貨物ニシテ該船舶難破シタル爲積戻リタルモノ

二十一 國府縣ノ輸入スル種馬、種牛及種豚、産馬組合ノ輸入スル種馬又ハ産牛組合ノ輸入スル種牛

第八條 左ノ物品ニシテ輸入ノ日ヨリ

however, of alcohol, alcoholic liquors, sugar and articles which enjoyed exemption from import duty or a drawback thereof under Arts. VIII and IX;

16. Receptacles of exported goods named by ordinance when such receptacles are re-imported;

17. Fish, shellfish, mollusca, sea-animals, seaweeds and other aquatic products caught or gathered by vessels which set out for the purpose from this country and manufactures thereof which are simple in workmanship; they must, however, be imported by the said vessels or vessels attached thereto:

18. Articles for ship's use delivered in an open port to warships and vessels bound for foreign countries;

19. Wreckages and equipments of Japanese vessels which have been shipwrecked;

20. Exported goods shipped by vessels clearing ports in this country, which are brought back on account of the shipwreck of such vessels;

21. Horses, cattle, and swines for breeding imported by the State and prefectures, horses for breeding imported by horse-breeding associations, and cattle for breeding imported by cattle breeding associations.

Arr. VIII. The following articles are exempted

箇年以内ニ再ヒ輸出スルモノニハ輸入税ヲ免ス但シ輸入ノ際税金ニ相當スル擔保ヲ提供スルコトヲ要ス

一 加工ノ爲輸入スル物品ニシテ勅令ヲ以テ指定シタルモノ

二 修繕ノ爲輸入スル物品

三 學術研究旅行者使用ノ爲輸入スル物品

四 試験品トシテ輸入スルモノ

五 演劇其ノ他興行用ノ爲輸入スル物品

第九條 輸入原料品ヲ用キ命令ヲ以テ指定シタル物品ヲ製造シ之ヲ外國へ輸出シタルトキハ命令ノ定ムル所ニ依リ輸入税ノ全部又ハ一部ノ拂戻ヲ爲スコトヲ得

輸入原料品ヲ用キ命令ヲ以テ指定シタル肥料ヲ製造シタルトキハ命令ノ定ムル所ニ依リ輸入税ノ全部又ハ一部ノ拂戻ヲ爲スコトヲ得

詐偽又ハ不正ノ所爲ヲ以テ前二項ノ拂戻金ヲ得又ハ得ムトシタル者ハ關稅法

第七十五條ノ例ニ依リ處分ス

from import duty if they are to be re-exported within one year from the date of importation; but security corresponding in amount to the duty must be tendered at the time of importation;—

1. Articles imported for the purpose of having work done thereto, which are named by Imperial ordinance;

2. Articles imported for repair.

3. Articles imported for the use of travellers engaged in scientific research;

4. Articles imported for the purpose of trial;

5. Articles imported for use in theatrical and other performances.

Art. IX. When articles named by ordinance have been manufactured with imported raw materials and exported to foreign countries, the whole or part of the import duty on such materials may be refunded in a manner to be determined by ordinance.

When manures named by ordinance have been manufactured with imported raw materials, the whole or part of the import duty on such materials may be refunded in a manner to be determined by ordinance.

Any person who obtains or attempts to obtain by fraud or dishonest action the refundment mentioned in the preceding two paragraphs shall be dealt with according to the provision of Art LXXV of the Customs Duties Law.



第十條 左ニ掲クル物品ハ輸入ヲ禁ス

- 一 阿片及阿片吸煙具 (政府ノ輸入スルモノヲ除ク)
- 二 偽造、變造又ハ模造シタル貨幣、銀行券及帝國政府發行ノ證券
- 三 公安又ハ風俗ヲ害スヘキ書籍、圖書、彫刻物其ノ他ノ物品
- 四 特許、實用新案、意匠、商標及著作權ヲ侵害スル物品
- 五 法令ニ依リ輸入ヲ禁止セラレタル物品

附 則

第十一條 本法施行ノ期日ハ勅令ヲ以テ之ヲ定ム

第十二條 非常特別税法第二條及第三條中輸入税ニ關スル規定並明治三十三年法律第八十五號ハ之ヲ廢止ス

(備考) 上記ノ關稅定率法及同附屬稅表ハ明治三十九年三

Art. X. The importation of the articles specified hereunder is prohibited:—

- 1. Opium and utensils for smoking opium (excepting such as are imported by the Government),
- 2. Coins, bank-notes, and Imperial Government certificates which are counterfeit, altered, or imitations;
- 3. Books, pictures, carvings, and other articles, which are considered injurious to public security or morals;
- 4. Articles which infringe patents, new devices for practical use, designs, trademarks, and copyrights;
- 5. Articles, the importation of which has been prohibited by laws and ordinances.

ADDITIONAL ARTICLES.

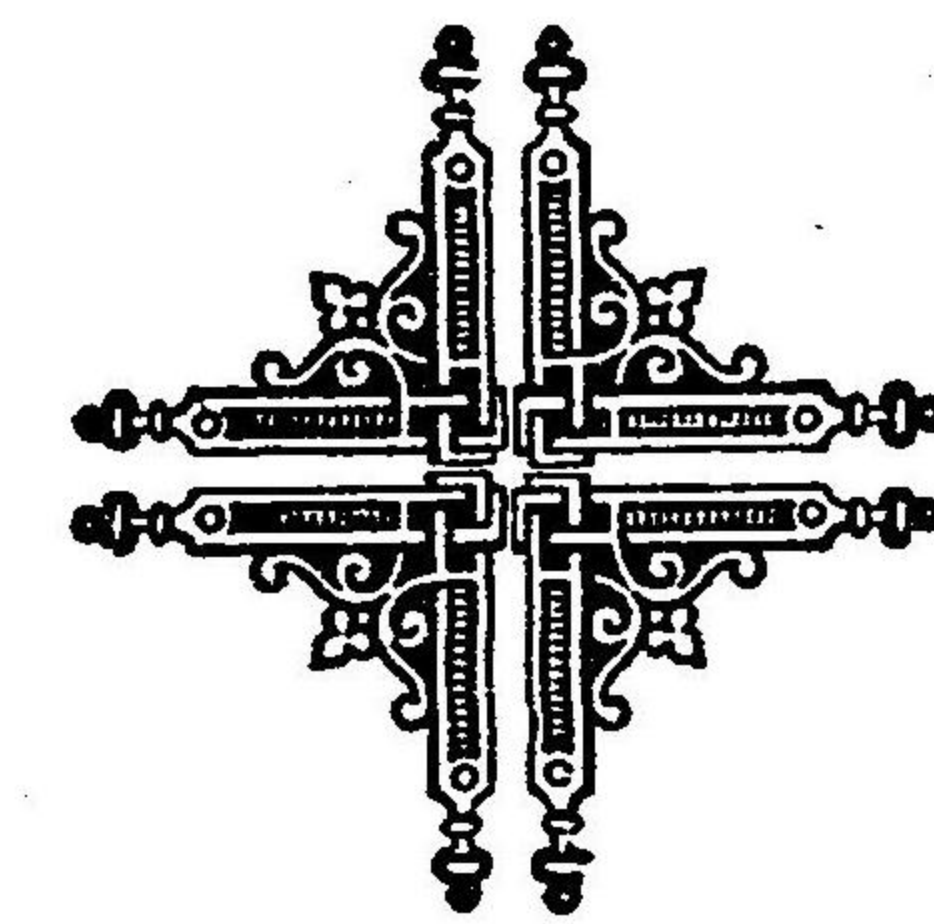
Art. XI. The date at which the present Law will be put in operation shall be determined by Imperial Ordinance.

Art. XII. The provisions relating to import duties in Arts. II and III of the Extraordinary Special Tax Law and Law No. 85, of the Thirty-third Year of Meiji (1900), are abolished.

N. B. — The above mentioned Customs Tariff Law and Annexed Tariff shall come

月三十日發布ノ勅令第五十二號ニ依リ同年十月一日ヨリ施行セラル

into force on and after the 1st. of October, 1906, in consequence of the Imperial Ordinance (No. 52) issued on the 30th of March, 1906.





協定税率ノ便益ニ  
均霑スル諸國

條約ノ規定ニ依リ日本國ニ輸入スル下記  
ノ諸國ノ生産又ハ製造ニ係ル物品ニハ協  
定税率ヲ適用ス

亞爾然丁共和國

埃太利、匈牙利 (埃太利、匈牙利國ノ關  
稅ヲ施行スル國土共)

白耳義

伯刺西爾

丁抹 (「フハロー」島、「アイスランド」  
島共○西印度諸島ノ領地ニハ適用セ  
ス)

佛蘭西 (亞耳日利、殖民地「レユニオ  
ン」島、「サンビエール」、「ミクロン」  
島、「マルチニック」島、「ガドループ」  
島)、「ギアンス」、佛領印度共)

獨逸 (獨逸ト關稅同盟ノ關係ヲ有ス  
ル國土共)

希臘

大不列顛、殖民地及海外領地共(喜望峰  
殖民地、「ニューサウスウエールズ」、  
「グネクトリア」、「タスマニヤ」、南濠  
太利、西濠太利、「ニュージールランド」  
ヲ除ク)

伊太利

COUNTRIES AND POSSESSIONS ENTITLED  
TO THE BENEFIT OF  
CONVENTIONAL TARIFF.

In virtue of treaty stipulations, the produce and  
manufactures of the following countries and posses-  
sions, on importation into Japan, enjoy the benefit  
of Conventional Tariff.

Argentine Republic.

Austria Hungary. (including her Customs  
Union).

Belgium.

Brazil.

Denmark. (including Faroe Islands and Ice-  
lands but excluding the Danish West Indian  
Islands).

France. (including Algeria, Réunion Islands,  
St. Pierre, Miquelon, Martinique, Guade-  
loupe, Guiana Islands, and French India).

Germany. (including states with which the  
Customs Union is or will be contracted).

Greece.

Great Britain, including her colonies and  
possessions. (excluding the Cape, New South  
Wales, Victoria, Tasmania, South Australia,  
West Australia, New Zealand).

Italy.

墨西哥

和蘭 (殖民地及海外領地共)

秘露

露西亞

暹羅

西班牙半島並「バレアリック」島及「カネ  
リー」島

瑞典

諾威

瑞西

北米合衆國(布哇、比律賓共)

葡萄牙

(以下ニ掲クル物品ハ本國ノ生産又  
ハ製造ニ係ルモノハ葡萄牙國ノ版  
圖ノ何レノ地ヨリ直接ニ輸入スルモ  
ノニ適用シ各殖民地ノ生産又ハ製造  
ニ係ルモノハ本國及「マカオ」ヨリ  
直接ニ輸入スルモノニ適用ス)

「カ、オ」種子及殼(生ノ)

珈琲種子(生ノ)

蠟燭(獸脂製及蠟製ノ)

帽子(「フェルト」帽共)

革(各種ノ)

亞麻製及綿製「レース」(各種ノ)

果實類(生、鹹、乾燥、鹽水等ニ漬ケタ  
ル、糖漬若ハ油又ハ醋ニテ調理シタ  
ル並玻璃製、土製、葉鉄製若ハ他ノ密

Mexico.

The Netherland (including her colonies and  
foreign possessions).

Peru.

Russia.

Siam.

Spain: Peninsula, the Balearic and Canary  
Islands.

Sweden.

Norway.

Switzerland.

The United States of America (including  
Hawaii and Phillipine).

Portugal.

The following products not only of Por-  
tugal proper, but of Portuguese colonies if  
exported from Portugal or Macao, enjoy,  
on importation into Japan, the benefit of  
Conventional Tariff.

Cacao nut and its shells.

Coffee in the been.

Candles, tallow and all others.

Hats, including felt hats.

Leather of all kinds.

Linen or Cotton laces of all kinds.

Fruits of all kinds (fresh, salted, dried, pickled,  
and dressed with sugar, oil, vinegar and  
preseved in the recipients of glass, earthen,



閉シタル容器ニ入レタルモノ共)  
 植物油 (阿列布油、落花生豆油、胡麻子油、椰子油及櫻桐子油)  
 礦物油  
 蔬菜(生ノ及保存シタル)  
 塞子樹皮(加工シタル)  
 金屬製品  
 綿布、毛布若クハ亞麻布ノ製品  
  
 革製品  
 鉛(塊及板ノ)  
 魚類 (油ニ漬ケ若ハ密閉シタル容器ニ入レタルモノ)  
 石鹼  
 規尼涅鹽類  
 砂糖  
 毛布、亞麻布及綿布  
  
 窓玻璃片  
 葡萄酒各種ノ (樽入、桶入、若ハ壺入ノ但シ亞爾個保兒ノ強弱ヲ問ハス)

布帛類尺度ヲ算定スル規定

税關ニ於テ布帛類ニ對シ課税スヘキ幅ヲ檢定スルニハ半「インチ」以下ノ端數ハ總テ之ヲ切捨テ半「インチ」以上ノ端數ハ總テ之ヲ一「インチ」トシテ算入スヘキモノトス

tinplate and all other wares).  
 Vegetable oil (olive oil, ground nut oil, sesame oil, Cacao oil, and palm oil).  
 Mineral oil.  
 Vegetables, green or preserved.  
 Cork bark, worked.  
 Metal manufactures.  
 Wares of Cotton, woollen and worsted, and linen tissues.  
 Wares of leather.  
 Lead, pig, ingot and sheet.  
 Fishes, in oil or preserved.  
  
 Soap.  
 Quinin Salts.  
 Sugar.  
 Blankets, Flax or Linen tissues and Cotton tissues.  
 Window glass.  
 Wine all kinds, (including casks, barrels or bottles, in any degree of alcohol).

Rules for The Measure of Tissues.

In determining the dutiable width of tissues, fractions of an inch not exceeding one-half of an inch are discarded and fraction of an inch exceeding one-half of an inch are counted as a full inch.

附記 布帛類ノ織縁ハ其ノ尺度ニ算入セサルモノトス

貨幣度量衡

圓ハ日本法定貨幣ノ單位ナリ  
 斤ハ日本國法定ノ秤量ニシテ「ケッチー」ニ同シク「メートル」法式ノ六百「グラム」又英國「アヴオイルヂュボイス」秤量ノ一、三二二七七「ポンド」ニ同シ「ポンド」及「トン」ハ英國ノ「アヴオイルヂュボイス」秤量ニ依ル  
 方「フート」及方「ヤールド」ハ英國定法ノ尺度ニシテ方「フート」ハ〇、〇九二九方「メートル」ニ方「ヤールド」ハ「メートル」式ノ〇、八三六一方「メートル」ニ同シ  
 立方「フート」ハ英國定法ノ尺度ニシテ立方〇、〇二三二「メートル」ニ同シ  
 「ガロン」ハ米國ノ「スタンダードガロン」ニ依ル  
 「リートル」及「ヘクトリートル」ハ「メートル」方式ノ容量ナリ

Selevedges are not included in the measurement of tissues.

Coins, Weights, and Measures.

Coins. The Yen is the legal monetary unit of Japan.  
 Weights. The Kin is equal to the catty, or 600 grammes of the metric system of weights or 1.32277 pounds of English avoirdupois weights.

The pound and ton are English avoirdupois weights.

Measures. The square foot and square yard are the English surface measures and are respectively equal to 0.0929 and 0.8361 of a square metre.

The cubic foot is the English cubic measure and is equal to 0.0232 of a cubic meter.

The gallon is the standard wine measure of the United States of America.

The litre and hectolitre are the measure of capacity of the metric system.



### 輸 入 稅 表

備考 本表協定稅率欄ニ記載セル (G. B.) ハ英國 (F.) ハ佛國 (G.) ハ獨國ニシテ  
協定稅率ヲ約定シタル對手國ナリ、

## IMPORT TARIFF.

N. B. In the column of Conventional Tariff, (G. B.), (F.) and (G.) denote Great Britain, France and Germany which are the contracting parties with Japan in connection with the conventional tariff.

番號 No.	品 名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	<b>第一類</b>	<b>GROUP I.</b>				
	植物及動物 (生活力ヲ有スルモノ)	Plants and Animals (living).				
1	植物及苗根 (栽植用ノ ニ適スルモノ)	Plants, roots and bulbs, fit only for replanting ... ..			無稅 Free.	
2	馬	Horses ... ..	從價 Ad. Val.	5%		
3	牛	Bulls, oxen and cows ... ..	”	10%		
4	綿羊及山羊	Sheep and goats ... ..	”	25%		
5	豚	Pigs and hogs... ..	”	25%		
6	家禽類	Poultry ... ..	”	25%		
7	魚介類	Fish, shellfish and mollusca ...	”	30%		
8	蜜蜂	Bees ... ..	”	10%		
9	其ノ他ノ動物	All other live animals ... ..	”	25%		
	<b>第二類</b>	<b>GROUP II.</b>				
	穀物及種子	Grains and Seeds.				
10	米及粳	Rice and paddy ... ..	每百斤 100 Kin.	0.640		



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
11	大麥	Barley ... ..	每百斤 100 Kin.	四・十錢 Yen 0.450		四・十錢 Yen
12	小麥	Wheat ... ..	”	0.570		
13	オート	Oats ... ..	”	0.470		
14	粟	Millet, Italian and German ...	”	0.410		
15	大豆	Beans, soja ... ..	”	0.430		
16	小豆	Beans, red or white, small ( <i>Phaseolus subtrilobata</i> ) ...	”	0.450		
17	蠶豆	Do., ( <i>Vicia faba</i> )... ..	”	0.370		
18	綠豆	Do., green small ( <i>Phaseolus radiatus</i> ) ... ..	”	0.440		
19	豌豆	Peas ( <i>Pisum sativum</i> ) ... ..	”	0.380		
20	胡麻子	Sesame seeds ... ..	”	0.790		
21	荏胡麻子	Seeds of <i>Perila ocimoides</i> ...	”	0.860		
22	菜子	Rape seeds ... ..	”	0.510		
23	棉子	Cotton seeds ... ..	”	0.200		
24	其他ノ穀物及種子	All other grains and seeds ...	從價 Ad. Val.	15%		
<b>第三類</b>		<b>GROUP III.</b>				
<b>飲食物</b>		<b>Beverages and Comestibles.</b>				
25	蔬菜(砂糖、糖蜜、糖水又ハ蜂蜜ヲ以テ貯藏シタルモノヲ除ク)	Vegetables (excluding those preserved with sugar, molasses, syrup or honey):				
	1 罐詰ノモノ	1. Preserved in tins ...	每百斤 100 Kin. Including receptacles.	7.300		
	2 壺詰又ハ壺詰ノモノ	2. Do., in bottles or jars	從價 Ad. Val.	40%		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	3 罐詰、壺詰又ハ壺詰 ニアラサルモノ	3. Not preserved in tins, bottles or jars:				
	甲 生	A. fresh... ..	每百斤 100 Kin.	1.150		
	乙 乾	B. dried ... ..	”	4.100		
	丙 其ノ他	C. others ... ..	從價 Ad. Val.	30%		
26	果實及核子(砂糖、糖蜜、糖水又ハ蜂蜜ヲ以テ貯藏シタルモノヲ除ク)	Fruit and nuts (excluding those which preserved with sugar, molasses, syrup or honey):				
	1 罐詰、壺詰又ハ壺詰 ノモノ	1. Preserved in tins, bottles or jars ... ..	”	45%		
	2 罐詰、壺詰又ハ壺詰 ニ非ザルモノ	2. Not preserved in tins bottles or jars:				
	甲 生果	A. fruit, fresh ... ..	每百斤 100 Kin.	4.000		
	乙 乾果	B. do., dried ... ..	”	8.100		
	丙 核子	C. nuts ... ..	”	6.500		
	丁 其ノ他	D. others ... ..	從價 Ad. Val.	40%		
27	茶	Tea:				
	1 紅茶	1. Black tea ... ..	每百斤 100 Kin.	20.000		
	2 紅茶粉	2. Do. do., dust ... ..	”	2.700		
	3 其ノ他	3. All others ... ..	從價 Ad. Val.	45%		
28	珈琲	Coffee ... ..	每百斤 100 Kin.	15.000		
29	チコリー	Chicory ... ..	從價 Ad. Val.	45%		
30	ココア	Cocoa ... ..	”	45%		
31	香味料	Spices:				



品名 No.	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
		單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
1 胡椒	1. Pepper :		円十錢厘 Yen		円十錢厘 Yen
甲 種子	A. in the seeds ... ..	每百斤 100 Kin.	13.000		
乙 粉	B. ground ... ..	每百斤 容器共 100 Kin. including receptacles	18.000		
2 カリー粉	2. Curry powder ... ..	”	23.000		
3 マスタード	3. Mustard ... ..	從價 Ad. Val.	45%		
4 其ノ他	4. All others ... ..	”	45%		
32 穀粉及澱粉類	Flours, meals and groats of grains and starches :				
1 小麥粉	1. Wheat flour... ..	每百斤 100 Kin.	1.450		
2 オートミール	2. Oat meal ... ..	”	4.420		
3 コーンミール	3. Indian corn meal... ..	”	3.870		
4 タピヲカ及マニヲカ	4. Tapioca or manioca ... ..	”	1.800		
5 其ノ他	5. All others ... ..	從價 Ad. Val.	30%		
33 ビスケット (菓子製ニ非 ザルモノ)	Biscuit (excluding fancy or sweetened biscuit) ... ..	每百斤 100 Kin.	11.000		
34 マカロニ、ヴァーミセリ 一其ノ他各種ノ麵類	Macaroni, Vermicelli and the like ... ..	”	6.600		
35 果汁 (砂糖ヲ加ヘザルモ ノ)	Fruit juice (not sugared) ... ..	每百斤 容器共 100 Kin. including receptacles	12.000		
36 ソース	Sauce ... ..	”	8.200		
37 食酢	Vinegar ... ..	毎リートル Litre.	0.180		
	NOTE--Vinegar containing more than 10 grammes of pure acetic acid in 100 cubic centimeters at 15° C. is subject to an additional duty at the rate of 3 sen per litre for every addi- tional one gramme of pure acetic acid.				

但攝氏十五度ニ於テ百立方  
センチメートル中ニ於ケル純  
醋酸ノ重量十グラム以上一グ  
ラムヲ増ス毎ニリートルニ  
付三錢ヲ加フ

品名 No.	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
		單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
38 鳥獸肉及魚介類	Meat, poultry, game, fish, shellfish and mollusca :		円十錢厘 Yen		円十錢厘 Yen
1 生鮮ナルモノ	1. Fresh :				
甲 羊肉	A. Mutton ... ..	每百斤 100 Kin.	7.300		
乙 其ノ他	B. others ... ..	從價 Ad. Val.	30%		
2 罐詰壺詰又ハ壺詰ノ モノ	2. Preserved in tins, bottles or jars :				
甲 鳥獸肉	A. meat, poultry and game ... ..	每百斤 容器共 100 Kin. including receptacles	9.750		
乙 魚介類	B. fish, shellfish and mollusca ... ..	”	4.300		
3 其ノ他	3. All others :				
甲 ハム及ベーコン	A. ham and bacon ... ..	每百斤 100 Kin.	14.000		
乙 鹹肉	B. salted meat ... ..	”	5.500		
丙 鹽鯨	C. salted whale meat :				
イ 尾肉	a. tail ... ..	”	4.500		
ロ 其ノ他	b. others ... ..	”	1.400		
丁 鹹魚	D. salted fish ... ..	”	2.000		
戊 其ノ他	E. others ... ..	從價 Ad. Val.	30%		
39 コンデンスド ミルク	Condensed milk ... ..	每百斤 容器共 100 Kin. including receptacles	10.000		
40 バター	Butter ... ..	每百斤 100 Kin.	27.000		
41 人造バター	Artificial butter ... ..	”	23.000		
42 チーズ	Cheese ... ..	”	17.000		
43 肉越幾斯	Extract of meat ... ..	每百斤 容器共 100 Kin. including receptacles	77.000		

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一 Dozen of 1  
in 1 lb. and  
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ately for this  
of other  
weight.  
(G. B., G.) 0.123



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
44	ペプトン、ソマトーゼ、ヘモグロビン、インフアメントフード其ノ他類似ノ滋養食料	Peptone, somatose, hemoglobin, infant food and other similar nutritious food...	從價 Ad. Val.	35%		
45	鳥卵(生鮮ナルモノ)	Eggs, fresh ...	每百斤 100 Kin.	5.800		
46	礦水曹達水其他酒精ヲ含マザル諸飲料	Mineral water, soda water and other non-alcoholic beverages:				
	1 半リートルヲ超エザル壺入ノモノ	1. In bottles not exceeding 1/2 litre each ...	每打 1 Dozen.	0.550		
	2 半リートルヲ超エタル壺入ノモノ	2. In bottles exceeding 1/2 litre each... ..	"	1.100		
47	其他ノ食物	All other comestibles ...	從價 Ad. Val.	40%		
	協定	Convention..				
	牛乳(ステリライズド)	Milk sterilized ...	"		從價 Ad. Val.	5% (G.)
	乳粉	Do., desiccated ...			一ポンド十二 個重量ノ罐ハ 此比例ニ依ル 1 Dozen of 1 lb tin and proportion- ately for this of other of weight.	0.123 (G.B., G.)
	<b>第四類</b>	<b>GROUP IV.</b>				
	<b>* 砂糖及糖菓類</b>	<b>Sugar, Confectioneries and Sweetmeats.</b>				
48	砂糖	Sugar:				

\* 内地消費ノ目的ヲ以テ製造場、税關又ハ保税倉庫ヨリ引取ラル、砂糖、糖蜜及糖水ニハ下ニ記載セル消費稅及非常特別稅ヲ課セラル

On sugar, molasses and syrup taken delivery of from the factories, Custom houses or bonded warehouses, for the purpose of being consumed in the Empire, the following consumption tax and extraordinary special tax shall be imposed.

第一種	砂糖色相和蘭標本第八號未満ノ砂糖及糖蜜	1st Class: Sugar below Dutch standard No. 8 and molasses.	百斤ニ付 100 Kin.	1.000	1.000
第二種	砂糖色相和蘭標本第八號以上第十五號未満ノ砂糖	2nd Class: Sugar from Dutch standard No. 8 to No. 15, exclusive.	"	1.600	2.800
第三種	砂糖色相和蘭標本第十五號以上第二十號未満ノ砂糖及糖水	3rd Class: Sugar from Dutch standard No. 15 to No. 20, exclusive and syrup.	"	2.200	4.300
第四種	砂糖色相和蘭標本第二十號ヲ超セル砂糖及氷砂糖	4th Class: Sugar above Dutch standard No. 20 and rock candy sugar.	"	2.800	4.700

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	1 和蘭標本色相八號未満ノモノ	1. Below Dutch standard No. 8 ...	每百斤 100 Kin.	1.650		
	2 和蘭標本色相八號以上十五號未満ノモノ	2. From Dutch standard No. 8 to No. 15, exclusive	"	2.250		
	3 和蘭標本色相十五號以上二十號未満ノモノ	3. From Dutch standard No. 15 to No. 20, exclusive	"	3.250		
	4 和蘭標本色相二十號以上ノモノ	4. Dutch standard No. 20 and above ...	"	3.500		
	協定	Convention.				
	精糖	Sugar refined:				
	甲 和蘭標本色相ノ第十五號ヨリ第二十號ニ至ル	A. No. 15 to No. 20 inclusive, Dutch standard in colour ...	百斤 100 Kin.		0.748 (G.B., G.)	
	乙 和蘭標本色相ノ第二十號ニ超ヘタル	B. Above No. 20 Dutch standard in colour ...	"		0.827 (G.B., G.)	
49	糖蜜	Molasses ...	"	0.850		
50	果汁(砂糖ヲ加ヘタルモノ)及糖水	Fruit juice, (sugared) and syrup	從價 Ad. Val.	45%		
51	葡萄糖麥芽糖及飴	Grape sugar, malt sugar and the like ...	每百斤 100 Kin.	7.250		
52	乳糖	Milk sugar ...	"	8.800		
53	蜂蜜	Honey ...	從價 Ad. Val.	50%		
54	氷砂糖	Sugar, rock candy ...	每百斤 100 Kin.	4.900		
55	菓子	Confectioneries, fancy biscuit and other cakes ...	每百斤 100 Kin. 容器共 including receptacles	20.000		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
56	ジャム、フルーツゼリー類	Jam, fruit jelly and the like...	”	13.000 <small>円・十錢</small> Yen	”	<small>円・十錢</small> Yen
57	砂糖、糖蜜、糖水又ハ蜂蜜ヲ以テ貯藏シタル蔬菜及果實	Vegetables and fruits preserved with sugar, molasses, syrup or honey ... ..	”	8.000	”	”
<b>第 五 類 酒 類 及 酒 精</b>			<b>GROUP V. Alcoholic liquors and Alcohol.</b>			
58	清酒	Sake ... ..	毎リートル Litre.	0.150	”	”
59	支那酒(醸造シタルモノ)	Chinese liquors, fermented ...	”	0.150	”	”
60	麥酒	Beer, ale, porter ond stout ...	”	0.100	”	”
61	葡萄酒(各種)	Wine of all kinds :	”	”	”	”
	1 罎入ノモノ	1. In bottles ... ..	”	0.800	”	”
	2 樽入ノモノ	2. In casks or barrels ...	”	0.300	”	”
	協 定	Convention.				
	各種ノ沸騰セザル葡萄酒(葡萄酒ノ天然醱酵ニ由リ醸造シタルモノニ限ル)	All sorts of still wines exclusively the produce of natural fermentation of grapes :				
	1 純酒精ノ容量十六度ヲ超エザル	1. Not exceeding 16 degrees of pure alcohol :				
	甲 樽入ノモノ	A. in cask or barrel ... ..	ヘクトリ Hectlitre.	1.242 (F.)		
	乙 各半リートルヲ超エザル十二リートルヲ超エザル十二リートルヲ超エザル十二リートルヲ超エザル二十四リートルヲ超エザル二十四リートルヲ超エザル	B. in case containing 24 bottles not exceeding ½ litre each or 12 bottles, exceeding ½ litre and not exceeding 1 litre each... ..	一 箱 1 Case.	0.760 (F.)		
	2 純酒精ノ容量十六度ヲ超エ二十四度ヲ超エザル	2. exceeding 16 degrees and not exceeding 24 degrees of pure alcohol :				

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	甲 樽入ノモノ	A. in cask or barrel ... ..			ヘクトリ Hectolitre.	<small>円・十錢</small> Yen 7.925 (F.)
	乙 各半リートルヲ超エザル十二リートルヲ超エザル十二リートルヲ超エザル十二リートルヲ超エザル二十四リートルヲ超エザル二十四リートルヲ超エザル	B. in case containing 24 bottles, not exceeding ½ litre each or 12 bottles, exceeding ½ litre and not exceeding 1 litre each... ..			一 箱 1 Case.	0.680 (F.)
	(備考)「ウエルモット」ハ葡萄酒中ニ包含ス但酒精ノ容量ニ關シテハ本項ノ規定ニ據準據スベシ	(N. B.)—Vermouth is classified as still wine and is subject to the tariff of the same in respect to the degrees of strength of alcohol.				
62	シヤムパン	Champagne ... ..	毎リートル Litre.	2.000	”	”
	協 定	Convention.				
	シヤムパン及其他各種ノ沸騰葡萄酒(葡萄酒ノ天然醱酵ニ由リ醸造シタルモノニ限ル)各半リートルヲ超エザル二十四リートル(小樽)若ハ半リートルヲ超エザル十二リートルヲ超エザル十二リートルヲ超エザル	Champagne and other similar sparkling wines, exclusively the produce of the natural fermentation of grapes, containing 24 bottles not exceeding ½ litre each or 12 bottles, exceeding ½ litre and not exceeding 1 litre each ... ..			一 箱 1 Case.	1.550 (F.)
63	其ノ他ノ酒類	All other alcoholic liquors :				
	1 罎入ノモノ	1. In bottles ... ..	”	0.900	”	”
	2 其ノ他	2. In other receptacles* ...	”	0.500	”	”
	但攝氏十五度ニ於テ〇・七九四七ノ比重ヲ有スルモノヲ純酒精トシ原容量百分中純酒精ノ容量五十以上一ヲ増ス毎ニ一リートルニ付一錢ヲ加フ	*NOTE—Alcoholic liquors, containing more than 50% by volume of pure alcohol, specific gravity 0.7947 at 15° C., are subject to an additional duty at the rate of 1 sen per litre for every additional 1% of pure alcohol.				
64	酒精	Alcohol ... ..	”	0.650	”	”



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	<b>第六類</b>	<b>GROUP VI.</b>		四十錢圓 Yen		四十錢圓 Yen
	<b>皮毛骨角</b>	<b>Skins, Hairs, Bones,</b>				
	<b>齒牙甲殼類</b>	<b>Horns, Teeth, Tusks,</b>				
		<b>Shells, etc.</b>				
65	毛皮	Furs... ..	從價 Ad. Val.	50%		
66	獸皮	Hides and skins, animal, raw :				
	1 牛皮及水牛皮	1. Of bull, ox, cow and buffalo ... ..	每百斤 100 Kin.	1.200		
	2 鹿皮	2. Of deer ... ..	„	4.000		
	3 山馬皮	3. Of red deer ( <i>Cervus elephus</i> ) ... ..	„	2.100		
	4 其ノ他	4. All others ... ..	從價 Ad. Val.	10%		
67	屑皮 (阿膠製造用又ハ肥料用ノミニ適スルモノ)	Waste hides and skins (fit only for glue manufacture or manure.) ... ..		無稅 Free		
68	革類	Leather :				
	1 牛革及水牛革	1. Of bull, ox, cow and buffalo :				
	甲 靴底革	A. sole leather ... ..	每百斤 100 Kin.	13.300	百斤 100 Kin.	5.690 (G. B.G.)
	乙 印度紅革	B. tanned hide, known as "Indian blood leather." ..	„	7.600	從價 Ad. Val.	10% („)
	丙 其ノ他	C. others :				
	イ 塗リタルモノ	a. lacquered or varnished ... ..	„	22.400	„	10% („)

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	口 其ノ他	b. not lacquered or varnished ... ..	每百斤 100 Kin.	17.000		10% (G. B., G.)
	2 羊革	2. Of sheep and goat ... ..	„	22.400		10% („)
	3 羚羊革	3. Of chamois ... ..	„	55.000		10% („)
	4 鱷魚革	4. Of alligator ... ..	„	98.200		10% („)
	5 ローラー、レザー	5. Roller leather ... ..	„	69.200		10% („)
	6 屑革	6. Waste ... ..	„	8.400		10% („)
	7 其ノ他	7. All others ... ..	從價 Ad. Val.	20%		10% („)
69	獸毛 (羊毛山羊毛及駱駝毛ヲ除ク)	Hair, animal (excluding wool, goat's hair and camel's hair):				
	1 豚毛	1. Bristle of pig or hog ... ..		無稅 Free.		
	2 狸毛	2. Of badger ... ..	每百斤 100 Kin.	33.500		
	3 馬毛	3. Of horse ... ..	„	5.850		
	4 其ノ他	4. All others ... ..	從價 Ad. Val.	10%		
70	羽毛	Feathers, quills and down ... ..	„	50%		
71	獸骨	Bones, animal... ..		無稅 Free.		
72	獸牙	Tusks or ivory, animal :				
	1 象牙	1. Of elephant ... ..	每百斤 100 Kin.	45.200		
	2 屑象牙	2. Do, waste ... ..	„	9.000		
	3 海馬牙	3. Of walrus or sea-horse ..	„	20.400		
	4 其ノ他	4. All others ... ..	從價 Ad. Val.	20%		
73	獸角	Horns, animal :				
	1 牛角及水牛角	1. Of bull, ox, cow and buffalo ... ..	每百斤 100 Kin.	2.000		
	2 鹿角	2. Of deer ... ..	„	4.100		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	3 犀角	3. Of rhinoceros ... ..	每百斤 100 Kin.	四.十錢圓 Yen 14.800		四.十錢圓 Yen
	4 其ノ他	4. All others ... ..	從 價 Ad. Val.	20%		
74	獸蹄	Hoofs, animal... ..	每百斤 100 Kin.	0.700		
75	獸筋	Sinews animal ... ..	從 價 Ad. Val.	10%		
76	貝殼	Shells of shellfish ... ..		無 稅 Free.		
77	龜甲	Tortoise shells:				
	1 甲及ツメ	1. Shells and marginal scales known as "claw"	每百斤 100 Kin.	150.000		
	2 屑	2. Waste ... ..	"	7.300		
	3 其ノ他	3. All others ... ..	從 價 Ad. Val.	20.000		
78	珊瑚	Corals ... ..	從 價 Ad. Val.	40%		
79	眞珠	Pearls ... ..	"	60%		
80	海綿	Sponges:				
	1 整理シタルモノ	1. Prepared ... ..	每百斤 100 Kin.	103.000		
	2 整理セサルモノ	2. Unprepared or row ...	"	8.500		
81	其ノ他ノ皮毛骨角齒牙甲 殼類(羊毛山羊毛及駱 駝毛ヲ除ク)	All other skins, hairs, bones, horns, teeth, tusks, shells etc. (excluding wool, goat's hair and camel's hair) ... ..	從 價 Ad. Val.	20%		
	<b>第七類</b>	<b>GROUP VII.</b>				
	<b>藥材、化學藥</b>	<b>Drugs, Chemicals,</b>				
	<b>製藥及調劑藥</b>	<b>Medicines, and Medicinal Preparation.</b>				
82	ホップ	Hops ... ..	每百斤 100 Kin.	28.900	一 斤 1 Kin.	0.029 (G.)
83	甘草	Liquorice... ..	"	2.360		

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			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
84	洎芙蘭	Saffron ... ..	每 斤 1 Kin.	四.十錢圓 Yen 4.260		
85	吐根	Ipecacuanha roots ... ..	每百斤 100 Kin.	77.100		
86	人參	Ginseng:				
	1 一斤三十根ヲ超エザ ルモノ	1. Not exceeding 30 roots per Kin ... ..	每 斤 1 Kin.	3.600		
	2 其ノ他	2. All others ... ..	"	0.700		
87	桂皮	Cassia and cinnamon bark ...	每百斤 100 Kin.	3.500		
88	規那皮	Cinchona bark ... ..	"	6.500		
89	健質亞那(龍膽)	Gentian roots ... ..	"	2.700		
90	甘松	Nard or spikenard ... ..	"	3.500		
91	大黃	Rhubarb ... ..	"	2.900		
92	攝綿支奈	Semen cyna or wormseeds ...	"	6.900		
93	セ子ガ根	Senegar roots ... ..	"	22.500		
94	麥角	Ergot of rye ... ..	"	18.400		
95	麝香	Musk ... ..	每 斤 1 Kin.	150.000		
96	人造麝香	Artificial musk ... ..	"	16.500		
97	丁香	Cloves ... ..	每百斤 100 Kin.	7.200		
98	沈香	Agalwood or aloeswood ... ..	"	62.000		
99	白檀	Sandal wood ... ..	"	4.600		
100	松脂	Rosin ... ..	"	0.600		
101	阿仙藥及檳榔膏	Catechu and gambier ... ..	"	2.000		
102	沒食子及五倍子	Galls ... ..	"	3.750		
103	亞拉昆亞護謨	Gum, arabic ... ..	"	2.900		
104	トラガカント護謨	Do., tragacanth ... ..	"	15.200		
105	沙刺克	Do., shellac ... ..	"	17.900		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	3 犀角	3. Of rhinoceros ... ..	每百斤 100 Kin.	四.十錢圓 Yen 14.800		四.十錢圓 Yen
	4 其ノ他	4. All others ... ..	從 價 Ad. Val.	20%		
74	獸蹄	Hoofs, animal... ..	每百斤 100 Kin.	0.700		
75	獸筋	Sinews animal ... ..	從 價 Ad. Val.	10%		
76	貝殼	Shells of shellfish ... ..		無 稅 Free.		
77	龜甲	Tortoise shells:				
	1 甲及ツメ	1. Shells and marginal scales known as "claw"	每百斤 100 Kin.	150.000		
	2 屑	2. Waste ... ..	"	7.300		
	3 其ノ他	3. All others ... ..	"	20.000		
78	珊瑚	Corals ... ..	從 價 Ad. Val.	40%		
79	眞珠	Pearls ... ..	"	60%		
80	海綿	Sponges:				
	1 整理シタルモノ	1. Prepared ... ..	每百斤 100 Kin.	103.000		
	2 整理セサルモノ	2. Unprepared or row ...	"	8.500		
81	其ノ他ノ皮毛骨角齒牙甲 殼類(羊毛山羊毛及駱 駝毛ヲ除ク)	All other skins, hairs, bones, horns, teeth, tusks, shells etc. (excluding wool, goat's hair and camel's hair) ... ..	從 價 Ad. Val.	20%		
	<b>第七類</b>	<b>GROUP VII.</b>				
	<b>藥材、化學藥</b>	<b>Drugs, Chemicals,</b>				
	<b>製藥及調劑藥</b>	<b>Medicines, and Medicinal Preparation.</b>				
82	ホップ	Hops ... ..	每百斤 100 Kin.	28.900	一 斤 1 Kin.	0.029 (G.)
83	甘草	Liquorice... ..	"	2.360		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
84	洎芙蘭	Saffron ... ..	每 斤 1 Kin.	四.十錢圓 Yen 4.260		四.十錢圓 Yen
85	吐根	Ipecacuanha roots ... ..	每百斤 100 Kin.	77.100		
86	人參	Ginseng:				
	1 一斤三十根ヲ超エザ ルモノ	1. Not exceeding 30 roots per Kin ... ..	每 斤 1 Kin.	3.600		
	2 其ノ他	2. All others ... ..	"	0.700		
87	桂皮	Cassia and cinnamon bark ...	每百斤 100 Kin.	3.500		
88	規那皮	Cinchona bark ... ..	"	6.500		
89	健質亞那(龍膽)	Gentian roots ... ..	"	2.700		
90	甘松	Nard or spikenard ... ..	"	3.500		
91	大黃	Rhubarb ... ..	"	2.900		
92	攝綿支奈	Semen cyna or wormseeds ...	"	6.900		
93	セチガ根	Senegar roots ... ..	"	22.500		
94	麥角	Ergot of rye ... ..	"	18.400		
95	麝香	Musk ... ..	每 斤 1 Kin.	150.000		
96	人造麝香	Artificial musk ... ..	"	16.500		
97	丁香	Cloves ... ..	每百斤 100 Kin.	7.200		
98	沈香	Agalwood or aloeswood ... ..	"	62.000		
99	白檀	Sandal wood ... ..	"	4.600		
100	松脂	Rosin ... ..	"	0.600		
101	阿仙藥及檳榔膏	Catechu and gambier ... ..	"	2.000		
102	沒食子及五倍子	Galls ... ..	"	3.750		
103	亞拉昆亞護謨	Gum, arabic ... ..	"	2.900		
104	トラガカント護謨	Do., tragacanth ... ..	"	15.200		
105	沙刺克	Do., shellac ... ..	"	17.900		



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
106	阿膠	Glue... ..	每百斤 100 Kin.	四.十錢 Yen 2.580		
107	ゼラチン	Gelatin ... ..	,,	18.700		
108	魚膠	Isinglass ... ..	從價 Ad. Val.	20%		
109	デキストリン	Dextrine ... ..	,,	15%		
110	黃磷及赤磷	Phosphorus, yellow and red or amorphous ... ..		無稅 Free.		
	協定 赤磷	Convention. Amorphorus phosphorus... ..			一斤 1 Kin.	0.165 (G.)
111	硼酸	Acid, boric ... ..	每百斤 100 Kin.	2.900		
112	醋酸	Do., acetic ... ..	,,	5.600		
113	酒石酸	Do., tartaric ... ..	,,	13.100		
114	撒里矢爾散	Do., salicylic... ..	,,	11.800	從價 Ad. Val.	10% (G.)
115	石炭酸	Do., carboric... ..	,,	6.100		
116	枸橼酸	Do., citric ... ..	,,	13.000		
117	焦性沒食酸	Do., pyrogallic ... ..	,,	134.000		
118	單寧酸	Do., tannic ... ..	,,	14.200		
119	苛性曹達	Soda, caustic ... ..	,,	0.650		
120	碳酸曹達(曹達灰)	Do., carbonat of (soda ash)... ..	,,	0.350		
121	重碳酸曹達	Do., bicarbonate of ... ..	,,	0.520		
122	硝酸曹達(智利硝石)	Do., nitrate of(Chili saltpeter or cubic nitre.):		無稅 Free.		
	1 粗製ノモノ	1. Crude ... ..				
	2 精製ノモノ	2. Refined... ..	從價 Ad. Val.	20%		
123	硼酸曹達(硼砂)	Do., borate of (borax) ... ..	每百斤 100 Kin.	1.320		
124	撒里矢爾酸曹達	Do., salicylate of ... ..	,,	12.700		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
125	硝酸剝篤亞斯(硝石)	Potash, nitrate of (saltpeter)... ..	每百斤 100 Kin.	四.十錢 Yen 1.880	百斤 100 Kin.	四.十錢 Yen 0.490 (G. B, G.)
126	格魯兒酸剝篤亞斯、青化 剝篤亞斯及青化曹達	Do., chlorate of, cyanide of, and cyanide of sode ... ..		無稅 Free.		
	協定 格魯兒酸剝篤亞斯	Convention. Potash, chlorate of... ..				2.267 (G.)
127	重格魯謨酸剝篤亞斯	Potash, bichromate of ... ..	,,	2.530		
128	貌羅謨剝篤亞斯	Do., bromide of ... ..	,,	18.800	一斤 1 Kin.	0.093 (G.)
129	碳酸麻偏涅叟謨	Magnesia, carbonate of ... ..	,,	2.730		
130	明礬	Alum ... ..	,,	0.440		
131	次硝酸蒼鉛	Bismuth, subnitrate of ... ..	,,	86.900	,,	0.206 (G.)
132	鹽化安母紐謨	Ammonia, chloride of ... ..	,,	2.280		
133	硫酸安母紐謨	Do., Sulphate of:		無稅 Free.		
	1 粗製ノモノ	1. Crude ... ..				
	2 精製ノモノ	2. Refined... ..	從價 Ad. Val.	20%		
134	碳酸安母紐謨	Do., carbonate of... ..	每百斤 100 Kin.	3.890		
135	フォルマリン	Formaline ... ..	,,	6.900		
136	木精	Wood spirit or methyl alcohol	,,	3.380		
137	變性酒精	Alcohol, denatured... ..	每リートル Litre.	0.650		
138	偪里設林	Glycerine... ..	每百斤 100 Kin.	6.500		
139	噶囉仿謨	Chloroform ... ..	,,	22.000		
140	甘精其他類似ノ甘味物	Saccharine and similar sweet substances ... ..	每斤 1 Kin.	60.000		
141	龍腦及艾片	Camphor, borneo and blumea or ngai... ..	,,	3.000		
142	安知歇貌林	Antifebrine ... ..	每百斤 100 Kin.	9.500		



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
143	安知必林	Antipyrine ... ..	每斤 1 Kin.	四十錢圓 Yen 0 800		
144	珊篤寧	Santonine ... ..	”	3.070		
145	鹽酸規尼涅及硫酸規尼涅	Quinine, hydrochlorate of and sulphate of ... ..	”	2.030	從價 Ad. Val.	8% (G.)
146	鹽酸莫兒比涅及硫酸莫兒 比涅	Morphine, hydrochlorate of and sulphate of ... ..	”	8.900		
147	鹽酸古加乙涅及硫酸古加 乙涅	Cocaine, hydrochlorate of and sulphate of ... ..	”	25.000		
148	鹽酸聖古尼涅及硫酸聖古 尼涅	Cinchonine, hydrochlorate of and sulphate of ... ..	每百斤 100 Kin.	38.500		
149	炭酸結麗阿曹篤	Creosote, carbonate of ... ..	”	52.400		
150	炭酸グワヤコール	Guaiacole, carbonate of... ..	”	98.600		
151	アニリンソルト	Aniline salt, or aniline, hydro- chlorate of ... ..	”	3.550		
152	殺虫粉	Insect powder... ..	”	15.800		
153	酒精劑(阿片丁幾ヲ除ク)	Alcoholic medicinal prepa- rations (excluding tincture of opium) ... ..	毎リートル Litre.	0.650	從價 Ad. Val.	30%
154	プラスター	Plasters ... ..	”	30%		
155	ガーゼ及緋帶	Lints and bandages ... ..	”	30%		
156	膠囊及オプラート	Gelatine capsule and wafers... ..	”	20%		
157	其ノ他ノ諸藥材、化學藥 及製藥	All other drugs, chemicals and medicines ... ..	”	20%		
	協定	Convention.				
	鏡羅謨化物(鏡羅謨錫萬亞斯以 外ノ)	Bromides (excluding bromide o potash)			”	10% (G.)

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			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	規尼涅(鹽酸者ハ硫酸以外ノ)	Quinine (excluding quinine, hydrochlorate of and sulphate of) ... ..			從價 Ad. Val.	8% (G.)
	沃度錫萬亞斯	Iodide of potash ... ..			”	10% (”)
158	丸藥、散藥、塗藥、其ノ 他ノ調劑藥	Pills, powders ointments and other medicinal prepa- rations... ..			從價 Ad. Val.	30%
	<b>第八類</b>	<b>GROUP VIII.</b>				
	<b>油、脂及蠟</b>	<b>Oils, Fats and Waxes.</b>				
159	植物性揮發油	Volatile or essential oils, vege- table:				
	1 桂皮油	1. Of cassia and cinuamon	每百斤 100 Kin.	45.000		
	2 シトロネラ油	2. Of citronella ... ..	”	32.300		
	3 ラヴェンダー油 及パーガモット油	3. Of lavender and berga- mot ... ..	”	120.000		
	4 松精油	4. Of tarpentine:				
	甲 罐入又ハ樽入ノ モノ	A. In cans or barrels ...	毎十ガロン 10 American gallons.	2.480		
	乙 其ノ他	B. In other receptacles			從價 Ad. Val.	20%
	5 其ノ他	5. All others ... ..	”	30%		
160	亞麻子油	Oil, linseed:				
	1 罐入又ハ樽入ノモノ	1. In cans or barrels ...	每百斤 100 Kin.	1.000		
	2 其ノ他	2. In other receptacles ...			從價 Ad. Val.	20%
161	蓖麻子油	Do., castor:				
	1 罐入、樽入又ハ壺入 ノモノ	1. In cans, barrels or jars	每百斤 100 Kin.	2.000		



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	2 其ノ他	2. In other receptacles	從價 Ad. Val.	20%		
162	阿列布油	Oil, olive:				
	1 罐入又ハ樽入ノモノ	1. In cans or barrels ...	每百斤 100 Kin.	4.100		
	2 其ノ他	2. In other receptacles	從價 Ad. Val.	30%		
163	椰子油	Do., Palm ...	每百斤 100 Kin.	1.500		
164	落花生油	Do., arachis or groundnut ...	”	3.900		
165	棉種子油	Do., Cotton seed ...	”	3.300		
166	ココアバター (シオブ ロマカカオヨリ製シタ ルモノ)	Cocoa butter (obtained from <i>theobroma cacao</i> ) ...	從價 Ad. Val.	20%		
167	肝油	Oil, cod-liver ...	”	30%		
168	魚油及鯨油	Do., fish and whale ...	”	30%		
169	獸脂	Fats, animal:				
	1 豚脂	1. Lard ...	每百斤 100 Kin.	5.800		
	2 其ノ他	2. All others ...	”	1.340		
170	ステアリン	Stearine ...	”	2.100		
171	オレイン	Olein ...	”	2.000		
172	礦油(原油ヲ除ク)	Mineral oils (excluding crude oil):				
	1 輕油 (攝氏十五度ニ 於テ比重〇.七三〇 未滿ノモノ)	1. Light oils (not exceeding specific gravity less than 0.730 at 15° C.) ...	”	20%		
	2 燈油 (攝氏十五度ニ 於テ比重〇.八七五 ヲ超エサルモノ)	2. Illuminating oil (specific gravity not exceeding 0.875 at 15° C.) ...	手付米ガロン 10 American gallons.	0.960		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	3 重油 (攝氏十五度ニ 於テ比重〇.八七五 ヲ超エタルモノ)	3. Heavy oils (specific gravity exceeding 0.875 at 15° C.) ...	每百斤 100 Kin.	1.230		
	協定	Convention.				
	無味香油	<i>Oil, paraffin</i> ...			從價 Ad. Val.	10% (G. B., G.)
173	ワセリン	Vaseline ...	”	2.950		
174	パラフィンワックス	Wax, paraffin:				
	1 融解點攝氏五十度未 滿	1. Below melting point 50° C. ...		無稅 Free.		
	2 其ノ他	2. All others ...	”	1.300		
	協定	Convention.				
	無味香蠟	<i>Wax, paraffin</i> ...			百斤 100 Kin.	0.544 (“)
175	蠟燭	Candles ...	”	7.700		
	協定	Convention.				
	蠟燭 (獸脂製, 蠟製, 及無味香蠟 製ノ)	<i>Candelles et bougies</i> ...			”	2.146 (F.)
176	其ノ他ノ油、脂及蠟	All other oils, fats and waxes	從價 Ad. Val.	20%		
		<b>第九類</b>				
		<b>染料、顔料及 塗料</b>				
		<b>GROUP IX.</b>				
		<b>Dyes, Pigments and Paints.</b>				
177	天然藍	Indigo, Natural:				
	1 乾キタルモノ	1. Dry ...	每百斤 100 Kin.	55.800	百斤 100 Kin.	12.953
	2 液狀又ハ泥狀ノモノ	2. Liquid or paste ...	從價 Ad. Val.	30%		
178	人造藍	Artificial indigo:				
	1 乾キタルモノ	1. Dry ...	每百斤 100 Kin.	63.400	”	12.953



番 號 No.	品 名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	2. 液狀又ハ泥狀ノモノ	2. Liquid or paste ... ..	從價 Ad. Val.	卍十錢 Yen 30%		卍十錢 Yen
	協定	Convention.				
	乾藍	Indigo, dry ... ..			百斤 100 Kin.	12.953 (G. B.)
179	インデゴーカーミン	Indigo carmine ... ..	”	20%		
180	栲皮	Mangrove bark ... ..	每百斤 100 Kin.	0.200		
181	紅花	Safflower :				
	1 餅紅花	1. In cake... ..	”	8.900		
	2 其ノ他	2. All other ... ..	”	3.200		
182	姜黃	Turmeric... ..	”	0.800	”	
183	ログウッド越幾斯	Logwood extract ... ..	”	3.300	從價 Ad. Val.	2.150 (F.) 10% (G.)
184	アニリン染料	Aniline dyes :... ..	”	12.300	”	10% (G., F.)
185	アリザリン染料	Alizarine dyes :				
	1 乾キタルモノ	1. Dry ... ..	”	27.800	”	10% (G.)
	2 液狀又ハ泥狀ノモノ	2. Liquid or paste ... ..	”	9.500	”	10% (”)
186	酸化古拔爾篤	Cobalt, oxide of ... ..	”	85.000		
187	金液、銀液及白金液	Gold, silver and platinum, liquid ... ..	每斤 1 Kin.	18.000		
188	ブラシアンプリュー	Prussian blue ... ..	每百斤 100 Kin.	10.000		
189	郡青	Ultramarine blue ... ..	”	2.850		
190	鉛粉	Lead pigments ... ..	”	1.800		
191	白色亞鉛粉	White zinc ... ..	”	2.000		
192	朱及辰砂	Vermilion and cinnabar ...	”	28.200		
193	ペーント	Paints ... ..	”	4.100	百斤 100 Kin.	1,304 (G. B. G.)
194	漆	Lacquer, (juice of <i>Rhus vernificera</i> ) ... ..	”	6.300		

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195	ヴァニシユ	Varnish ... ..	每百斤 100 Kin.	卍十錢 Yen 13.000		
196	木タール及石炭タール	Tar, wood and coal ... ..	”	1.100		
197	瀝青	Pitch ... ..	”	0.450		
198	土瀝青	Asphaltum ... ..	從價 Ad. Val.	15%		
199	靴墨	Shoe polish ... ..	每百斤 100 Kin. including receptacles	8.300		
200	鉛筆(金屬製ヲ除ク)	Pencils (excluding those of metallic case):				
	1 木箱ニ入りタルモノ	1. Cased in wood ... ..	每グロス 1 Gross.	0.500		
	2 其ノ他	2. All others ... ..	從價 Ad. Val.	30%		
201	墨汁	Inks:				
	1 寫字用又ハ筆記用ノ モノ	1. For copying or writing	每百斤 100 Kin. including receptacles	10.000		
	2 印刷用ノモノ	2. For printing:				
	甲 液狀又ハ泥狀ノ モノ	A. liquid or paste:				
	イ 石版用ノモノ	a. for lithographic printing ... ..	每百斤 100 Kin.	15.000		
	ロ 其ノ他	b. all others ... ..	”	2.500		
	乙 固形ノモノ	B. solid... ..	從價 Ad. Val.	15%		
	3 其ノ他	3. All others ... ..	”	30%		
202	墨及朱墨	Solid inks, black or red, Chinese	”	30%		
203	アーティストカラー及アー ティストペーント	Artists' colours and artists' paints ... ..	”	30%		
204	アンチフオリングコンボ ジション、アンチコロ	Antifouling compositions, anti- corrosive paints and similar				



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			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	シーグペーント及類似 ノ船底塗料	ship bottoms paints ... ..	每百斤 100 Kin.	四、十錢圓 Yen 6.400		四、十錢圓 Yen
205	パテントドライヤー	Patent dryer ... ..	„	3.000		
206	コッパペーント	Copper paints ... ..	„	5.900		
207	其ノ他ノ染料及顔料	All other dyes and pigments...	從 價 Ad. Val.	15%		
208	其ノ他ノ塗料	All other paints ... ..	„	30%		
	<b>第 十 類</b>	<b>GROUP X.</b>				
	<b>絲 縷 繩 索 及</b>	<b>Yarns, Threads,</b>				
	<b>同 材 料</b>	<b>Twines, Cordages</b>				
		<b>and Materials</b>				
		<b>thereof.</b>				
209	生綿及繰綿	Cotton, in the seed and ginned		無 稅 Free.		
210	屑綿及故綿	Do., Waste or old cotton ...		全 上 Do.,		
211	綿織糸	Cotton yarns:				
	1 瓦斯燒、マーセライ ズド其ノ他類似ノモ ノ	1. Gassed, mercerized and the like ... ..	每百斤 100 Kin.	21.500		
	2 其ノ他	2. All others ... ..	„	12.000		
	協 定	Convention.				
	綿織糸(無地若ハ染色ノモノ) (備考)日獨協定:一總テ綿亞 麻、大麻、ジュート、若クハ羊 毛(梳理シタルト「ウルステツ フ」ト別ナク)ノ交織糸ハ課 稅上其重量ノ超過スル物料ニ 從ヒ各其種類ニ屬スルコト勿 論ナリ	Cotton yarns (plain or dyed)... .. (N. B.)—Convention with Germany: It is expressly understood that all mixed yarns of cotton, linen, hemp, jute or wool (either combed or worsted) are to be classed for duty according to the material predominating in weight.			百 斤 100 Kin.	4.180 (G. B., G.)

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			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
212	綿縫糸	Cotton threads ... ..	每百斤 糸巻共 100 Kin. including spools.	四、十錢圓 Yen 29.400		
213	屑綿糸	Waste cotton yarns ... ..		無 稅 Free.		
214	亞麻、大麻、苧麻、ラミー 其ノ他ノ植物纖維	Flax, hemp, china grass, ramie and other vegetable fibres ...		全 上 Do.,		
215	亞麻織糸	Linen yarns ... ..	每百斤 100 Kin.	18.500		
	協 定	Convention.				
	織物用亞麻ノ織糸(無地若ハ染 付)	Linen yarns for weaving purposes, plain or dyed ... ..			百 斤 100 Kin.	6.527 (G. B., G.)
216	亞麻縫糸	Linen threads... ..	„	42.200		
217	大麻、苧麻、ラミー及黃麻 織糸	Hemp, China grass, ramie or jute yarns ... ..	從 價 Ad. Val.	20%		
	協 定	Convention.				
	織物用大麻若ハジュートノ織糸 (無地若ハ染付)	Hemp or jute yarns for weaving purposee (plain or dyed) ... ..			從 價 Ad. Val.	8% (G.)
	其ノ他各種ノ織糸	Yarns all sorts not specially provided for			„	10% (G. B., G.)
218	大麻、苧麻、ラミー及黃麻 縫糸	Hemp, China grass, ramie or jute threads... ..	„	30%		
219	羊毛、山羊毛及駱駝毛	Wool, goat's hair and camel's hair ... ..		無 稅 Free.		
220	毛糸	Woollen yarns:				
	1 織物用ノミニ適スル モノ	1. Fit only for weaving purposes ... ..	每百斤 100 Kin.	21.000		
	2 其ノ他	2. All others ... ..	„	26.000		
	協 定	Convention.				
	毛糸及「ウルステツト」糸(無地 若ハ染色ノ)	Woollen and worsted yarns (plain or dyed) ... ..			每百斤 100 Kin.	9.169 (G. B.)
	羊毛(梳理シタル若ハ「ウルステ ツフ」ノ)	Of wool, also combed or worsted:				



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			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	織物用ノ 其ノ他ノ	<i>For weaving purposes</i> ... <i>For other purposes</i> ...		四、十錢厘 Yen	百 斤 190 Kin.	四、十錢厘 Yen 8.000 (G., F.) 9.169 (,,)
221	繭	Cocoons ...		無 稅 Free.		
222	生皮苧、鬚斗糸及屑糸	Curlies, knubs and other waste silk ...		全 上 Do.		
223	真綿	Silk, floss...	從 價 Ad. Val.	15%		
224	生糸、玉糸及撚糸	Do., raw, dupioni and thrown	每百斤 100 Kin.	164.000		
225	野蠶糸	Do., wild ...	”	31.000		
226	紡績絹織糸	Do., yarns, spun ...	從 價 Ad. Val.	30%		
227	絹糸	Do., threads ...	”	30%		
228	人造絹糸	Artificial silk ...	”	30%		
229	其ノ他ノ糸	All other yarns and threads:				
	1 絹入ノモノ	1. Of silk in part ...	”	30%		
	2 其ノ他	2. All others ...	”	20%		
	協 定	Convention.				
	税目ニ掲載モサル各種ノ織糸	<i>Yarns, all sort not specially provided for</i>			從 價 Ad. Val.	10% (G.B., G.)
230	細索 (徑五ミリメートル ヲ超エサルモノ) 及線	Small ropes or cords (not ex- ceeding 5 m. m. in diameter) and twines:				
	1 綿製ノモノ	1. Of cotton ...	每百斤 100 Kin.	12.900		
	2 其ノ他	2. All others ...	”	5.900		
231	繩索 (徑五ミリメートル ヲ超エタルモノ)	Cordages or ropes (exceeding 5 m. m. in diameter) ...	”	6.250		
232	故細索及故繩索	Old cords, twines, cordages and ropes ...	從 價 Ad. Val.	10%		

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	第十一類 布帛及布帛 製品	GROUP XI. Textile Fabrics and Manufactures thereof		四、十錢厘 Yen		四、十錢厘 Yen
* 233	生金巾及生シーチング 協 定	Shirtings and sheetings, grey Convention.	每十方ヤード 10 sq. yds.	0.310		
	生金巾	<i>Shirtings, grey</i> ...	一の方ヤード 1 sq. yds.			0.006 (G.B., G. F.)
	生シーチング	<i>Sheeting, do</i> ...				從 價 Ad. Val. 10% (,,)
234	晒金巾及晒シーチング 協 定	Shirtings and sneetings, white Convention.	”	0.410		
	晒金巾	<i>Shirtings, white or bleached</i> ...	一の方ヤード 1 sq. yds.			0.010 (,,)
	晒シーチング	<i>Sheeting, do</i> ...				從 價 Ad. Val. 10% (,,)
235	綾金巾	Shirtings, twilled ...	”	0.370		一の方ヤード 1 sq. yds. 0.011 (,,)
236	色金巾及緋金巾 協 定	Dyed shirtings, and Turkey red cambrics ... Convention.	”	0.390		
	色金巾	<i>Shirtings, dyed</i> ...				0.013 (,,)
	緋金巾	<i>Turkey red cambrics</i> ...				0.012 (,,)
237	天竺布	T-cloth ...	”	0.430		0.009 (,,)
238	雲齊布	Cotton drills ...	”	0.630		0.016 (,,)
239	綿帆布	Cotton ducks ...	”	1.560		0.053 (,,)
240	綿繻子及綿イタリアンス 協 定	Cotton satins and cotton italians ... Convention.	”	0.760		0.017 (,,)
	綿繻子 (無地、有紋若ハ形付ノ) 綿ブロード、綿イタリアン ス及紋金巾	<i>Cotton satins, plain figured or printed, brocade, italians and figured shirtings</i>				0.017 (,,)

\* 非常特別税法ノ規定ニ依リ織物ニハ下記ノ消費税ヲ課セラル  
The following consumption tax shall be levied on textiles according to the rules of Extraordinary Special Tax Law.

織 物 消 費 税  
毛織物 從價 一割五分  
其ノ他ノ織物 從價 一割

Textiles consumption tax:  
Woollen textiles 15% Ad. Valorem.  
Other textiles 10% Do.



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241	更紗	Cotton prints ... ..	每十方ヤード 10 sq. yds.	四十錢圓 Yen 0.490	一ヤード 1 sq. yds. 從價 Ad. Val.	四十錢圓 Yen 0.012 (G.B., G., F.)
242	綿フランチル	Cotton fiannels ... ..	"	0.730	從價 Ad. Val.	10% (,,)
243	綿天鷲絨	Cotton velvets and plushes ...	"	1.360	一ヤード 1 sq. yds.	0.041 (,,)
244	寒減紗	Cotton victoria lawns ... ..	"	0.210	"	0.006 (,,)
245	綿蚊蠅地	Cotton mosquito nettings ... ..	"	0.410	從價 Ad. Val.	10% (,,)
246	レース織綿窓掛地	Cotton lace curtainings ... ..	從價 Ad. Val.	30%	"	10% (,,)
247	別號ニ掲ケサル純綿布	Cotton tissue, pure, not other- wise provided for ... ..	"	30%	"	10% (,,)
248	亞麻純子	Linen damasks ... ..	每十方ヤード 10 sq. yds.	2.330	"	10% (G. B., G.)
249	別號ニ掲ケサル亞麻布	Linen tissues, not otherwise provided for ... ..	從價 Ad. Val.	30%	"	10% (,,)
	協 定	Convention.				
	麻布類	Linen tissues :				
	麻帆布	Canvas ... ..			一ヤード 1 sq. yds.	0.047 (,,)
	其ノ他各種ノ麻布	All other sort ... ..			從價 Ad. Val.	10% (,,)
250	大麻布	Hemp cloths ... ..	"	30%		
251	苧麻布及ラミー布	China grass and ramie cloths	"	30%		
252	帆布	Canvas ... ..	每十方ヤード 10 sq. yds.	1.480		
	(備考)第二四九號協定参照	N.B. See the convention under No. 249				
253	エラスチックカンザアス	Elastic canvas... ..	"	0.570		
	(備考)第二四九號協定参照	N.B. See the convention under No. 249				
254	ゴニー布	Gunny cloth ... ..	從價 Ad. Val.	10%		
255	竹布及鳳梨布	Bamboo cloth or Chikufu and pine apple cloth ... ..	每十方ヤード 10 sq. yds.	0.770		
256	羅紗及セルヂス	Woollen cloths and serges :				
	1 毛製ノモノ	1. Of wool :				

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	甲 每方ヤードニ 百五十グラムヲ超 エザルモノ	A. not exceeding 250 grammes per square yard ... ..	每十方ヤード 10 sq. yds.	四十錢圓 Yen 1.600		
	乙 其ノ他	B. others ... ..	"	3.200		
	1 毛綿製ノモノ	2. Of wool and cotton :				
	甲 每方ヤードニ 百五十グラムヲ超 エサルモノ	A. not exceeding 250 grammes per square yard ... ..	"	1.000		
	乙 其ノ他	B. others ... ..	"	1.600		
	協 定	Convention.				
	羅紗	Cloth :				
	甲 「ブロード、クロース」 「ナロー、クロース」 「アーミー、クロース」 「カツシミープ」 「トウキード」及「ウル ステッドコーティング」ノ如 キ毛糸若ハ「ウルステッド」 糸ヲ以テ或ハ毛糸ト「ウル ステッド」糸ヲ以テ織リ タル	A. Wholly of woollen or worsted yarn or of woollen and worsted yarns, such as broad, narrow and army cloth, cassimeres, tweeds and worsted coatings ... ..	一ヤード 1 sq. yds.	0.093 (G.B., G., F.)		
	乙 「パイロット、クロース」 「プレジデント、クロース」 及「ユニオン、クロース」ノ 如キ毛糸若ハ「ウルステッ ド」糸ト綿糸トヲ以テ織リ タル	B. In part of woollen or worsted yarn and in part of cotton yarn, such as pilot, president and union cloth ...	"	0.039 (,,)		
	「セルゲ」	Serge :				
	甲 縦ニ「ウルステッド」糸横 ニ毛糸ヲ以テ織リタル	A. Where the warp is worsted and the weft woollen ... ..	"	0.056 (,,)		
	乙 其他各種ノ	B. All other kinds ... ..	從價 Ad. Val.	10% (,,)		



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257	アルバカ、オルレアンス 及ラストルス 協 定 「アルバカ」 「オルレアンス」「ラストルス」	Alpacas, orleans and lustres ...  Con ention. Alpacas... Orleans and lustres ...	毎十方ヤード 10 sq. yds.	円・十銭 1.460	一ヤード 1 sq. yds. 從 價 Ad. Val.	円・十銭 0.075 (G.B., G., F.) 10% (,,)
258	モスリン (毛綿製ノモノ ヲ含ム) 1 生地 2 其ノ他 協 定 縮幅吳呂 甲 牛地及白色ノ 乙 其ノ他	Mousselines de laine(including wool and cotton mixture): 1. Grey ... 2. All others ...  Con ention. Mousseline de laine: A. grey and white ... B. All other kinds ...	”	0.870 1.100	一ヤード 1 sq. yds.	0.015 (F.) 0.018 (G.) 0.021 (G. B.) 0.021 (G.B., G., F.) 0.029 (,,)
259	イタリアンクロス 協 定 「イタリアンクロス」(綿ノ重 量超過シタル「イタリアンク ロス」共)	Italian cloth ...  Con ention. Italian cloth including also italian cloth in which cotton predominates in weight	”	1.220	”	0.029 (G.)
260	フランネル 1 毛製ノモノ 2 毛綿製ノモノ 協 定 フランネル	Flannels: 1. Of wool ... 2. Of wool and cotton ...  Con ention. Flannels ...	”	1.640 1.430	”	0.044 (G, F.) 0.030 (,,) 0.044 (G. B.) 0.031 (G.B., G., F.)
261	旗布	Buntings ...	”	0.980	從 價 Ad. Val.	10% (,,)
262	毛純子	Woollen damasks ...	”	2.500	”	10% (,,)
263	天鵝絨 (毛製又ハ毛綿製 ノモノ)	Velvets and plushes(of wool or of wool and cotton ...	”	2.400	”	10% (,,)

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264	ローラークロス	Roller cloth ...	毎十方ヤード 10 sq. yds.	円・十銭 4.200	”	”
265	毛フェルト地	Woollen feltings ...	”	1.340	”	”
266	別號ニ掲ケサル純毛布  協 定 羅世伊多	Woollen tissues, pure, not otherwise provided for ...  Convention. Long-ells ...	從 價 Ad. Val.	30%	從 價 Ad. Val.	10% (G.B., G., F.)
267	絹縮緬	Silk crapes ...	毎十方ヤード 10 sq. yds.	6.760	”	一ヤード 1 sq. yds. 0.036 (,,)
268	絹紬	Do., pongees...	”	1.550	”	”
269	絹紋縐子	Do., Satins, figured ...	”	5.610	”	從 價 Ad. Val.
270	絹縐子	Do. do, unfigured...	”	9.500	”	10% (F.)
271	絹綿縐子	Satins of silk and cotton ...	”	3.040	”	10% (G.B., G., F.)
272	天鵝絨 (絹製又ハ絹入ノ モノ) (備考)第二七四號一ノ協定参照	Velvets and plushes (of silk, wholly or partly) ...  N. B. See convention under No. 274-1	”	4.900	”	”
273	別號ニ掲ケサル純絹布	Silk tissues, pure, not otherwise provided for ...	從 價 Ad. Val.	40%	”	”
274	別號ニ掲ケサル交織布  1 絹入ノモノ 協 定 綿絹布及毛絹布但綿若ハ毛ノ重 量超過スルモノ	Mixed tissues, not otherwise provided for: 1. Of silk in part ...  Convention. Mixed tissues, of cotton and silk or silk wool and silk, where the cotton or wool predominating in weight ...	”	40%	”	”
	2 其ノ他 協 定 亞麻, 大麻若ハ羊毛其ノ他ノ織 維ヲ交ヘタル各種ノ綿布但綿	2. All others ...  Convention. All tissues, of cotton mixed with flax, hemp or other fibre, including wool, the cotton,	”	30%	”	10% (G. B.)



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	ノ重量超過スルモノ	<i>however, predominating in weight, not specially provided for...</i>		四十錢厘 Yen	從 價 Ad. Val.	四十錢厘 Yen 10% (G.B., G., F.)
	別項ニ掲ケサル各種ノ毛布(純毛ト他物ヲ交ヘタルト否トノ別ナク但毛ノ重量超過スルモノ)	<i>Woolen tissues mixed with other material, the wool, however, predominating in weight, not specially provided for ...</i>			”	10% (,,)
275	刺繡織物	Embroidered tissues ...	從 價 Ad. Val.	40%		
276	手巾	Handkerchief:				
	1 連製ノモノ	1. In piece:				
	甲 綿製ノモノ	A. of cotton ...	毎十方ヤード 10 sq. yds.	0.370	一ヤード 1 sq. yds.	0.011 (,,)
	乙 絹製又ハ絹入ノモノ	B. of silk, wholly or partly ...		從 價 Ad. Val.		45%
	丙 其ノ他	C. others ...		”		30%
	2 單製ノモノ	2. Single:				
	甲 綿製ノモノ	A. of cotton ...	毎 打 1 Dozen.	0.220		
	乙 亞麻製ノモノ	B. of flax ...	”	0.880		
	丙 綿亞麻製ノモノ	C. of cotton and flax ...	”	0.460		
	丁 絹製又ハ絹入ノモノ	D. of silk, wholly or partly ...		從 價 Ad. Val.		50%
	戊 其他	E. others ...	”	40%		
277	浴巾	Towels ...	”	40%		
278	ブランケット	Blankets and blanketings:				
	1 毛製又毛綿製ノモノ	1. Wholly of wool or of wool and cotton ...	毎百斤 100 Kin.	32.800		
	2 其ノ他	2. All others ...	從 價 Ad. Val.	30%		
	協 定 「ブランケット」地及糸ニテ縁縫	<i>Convention. Blanketing and whipped blankets in</i>				

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	シタル「ブランケット」(平織ノ)	<i>plain weave ...</i>		四十錢厘 Yen	百 斤 100 Kin.	四十錢厘 Yen 7.458 (G. B., G.)
	毛布地(「ブランケツチング」)及糸ニテ縁縫シタル毛布(「ウヰツプド、ブランケット」)	<i>Blanketing and whipped blankets ...</i>			”	7.458 (G.)
279	地氈	Carpets and carpetings:				
	1 大麻氈及黃麻氈	1. Of hemp or jute ...	毎十方ヤード 10 sq. yds.	1.600		
	2 ブラッセル氈	2. Brussels ...	”	7.300		
	3 パテントタペスリー	3. Patent tapestry ...	”	3.700		
	氈					
	4 天鵞絨氈	4. Velvet ...		從 價 Ad. Val.		40%
	5 フェルト氈	5. Felt ...	毎十方ヤード 10 sq. yds.	1.300		
	6 其ノ他	6. All others ...		從 價 Ad. Val.		40%
280	旅氈	Travelling rugs:				
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	”	50%		
	2 其ノ他	2. All others ...	”	40%		
281	テーブルクロス	Table cloth:				
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	”	50%		
	2 其ノ他	2. All others ...	”	40%		
282	窓掛	Curtains:				
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	”	50%		
	2 其ノ他	2. All others ...	”	40%		
283	蚊帳	Mosquito nets ...	”	40%		
284	ハンモック	Hammock ...	”	40%		
285	漁網	Fishing nets ...	”	25%		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
286	靴護謨布	Elastic webbings for boots and shoes :		円・十錢 Yen		円・十錢 Yen
	1 絹入ノモノ	1. Of silk in part ... ..	毎十方ヤール 10 sq. yds.	15.800		
	2 其ノ他	2. All others ... ..	„	8.870		
287	製本用綿布	Book binder's cloth ... ..	„	0.420		
288	革布	Leather or oil cloths ... ..	„	1.070		
289	牀用油布及リノリユーム	Oil cloth and linoleum for floor ... ..	„	1.830		
290	護謨紐類	Elastic braids or cords ... ..	從 價 Ad. Val.	30%		
291	インシュレーチングテープ	Insulating tapes ... ..	每百斤 100 Kin.	17.900		
292	ランプ心	Lamp wicks ... ..	從 價 Ad. Val.	30%		
293	ゴンニー囊	Gunny bags ... ..	每百個 100 pcs.	1.390		
294	故ゴンニー囊	Do. do., old ... ..		無 稅 Free.		
295	襤褸	Rags ... ..		全 上 Do.		
296	其ノ他ノ布帛	All other tissues ... ..	從 價 Ad. Val.	30%		
297	其ノ他別號ニ掲ケサル布帛製品	All other manufactures of tissues, not otherwise provided for :				
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	„	50%		
	2 其ノ他	2. All others ... ..	„	40%		
	<b>第十二類</b>	<b>GROUP XII.</b>				
	<b>衣服及附屬品</b>	<b>Clothings and Accessories.</b>				
298	雨衣	Waterproof coats ... ..	„	40%		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
299	シャツ、カラー及カフス	Shirts, collars and cuffs... ..	從 價 Ad. Val.	円・十錢 Yen 40%		
300	肌衣(上下ヲ別タス)	Under shirts and drawers :				
	1 綿メリヤス製ノモノ	1. Of cotton, knit ... ..	每 打 1 Dozen.	4.000		
	2 毛メリヤス製ノモノ	2. Of wool, knit ... ..	„	7.000		
	3 毛綿メリヤス製ノモノ	3. Of wool and cotton, knit	„	4.200		
	4 其ノ他	4. All others ... ..	從 價 Ad. Val.	40%		
301	手袋	Gloves :				
	1 革製ノモノ	1. Of leather ... ..	每 打 1 Dozen.	4.400		
	2 絹製又ハ絹入ノモノ	2. Of silk, wholly or partly	„	3.000		
	3 其ノ他	3. All others ... ..	„	1.400		
302	足袋	Stockings and socks :				
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	每 斤 1 Kin.	2.500		
	2 其ノ他	2. All others ... ..	„	0.800		
303	肩掛及襟巻	Shawls, comforters and mufflers :				
	1 絹製、羽毛製、毛皮製、絹入、羽毛入又ハ毛皮付ノモノ	1. Of silk, feather or fur, wholly or partly ... ..	從 價 Ad. Val.	50%		
	2 其ノ他	2. All others ... ..	„	40%		
304	襟飾	Neckties :				
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	每 斤 1 Kin.	5.500		
	2 其ノ他	2. All others ... ..	„	2.000		
305	袴鈞	Braces or suspenders :				



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
306	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	從 價 Ad. Val.	50%		
	2 其ノ他	2. All others ... ..	每 打 1 Dozen.	1.300		
307	アームサスペンダー及ス トッキングサスペンダ ー類	Arm suspenders, stocking sus- penders and the like ... ..	從 價 Ad. Val.	40%		
	帽子	Hats, caps, bonnets and hoods	,,	40%		
	協 定 帽子(フェルト帽共)	Convention. Hats including also hats of felt ... ..			從 價 Ad. Val.	10% (G.B., G.)
308	長靴短靴其ノ他ノ履物	Boots, shoes, slippers, sandals, clogs and the like ... ..	,,	40%		
309	鈕釦 (粧飾用ノモノヲ除 ク)	Buttons (excluding ornamental buttons):				
	1 包鈕釦	1. Covered... ..	每百斤 內裝共 100 Kin. including inner packing.	87.500		
	2 金屬製ノモノ	2. Of metal ... ..	,,	34.000		
	3 陶磁製又ハ玻璃製ノ モノ	3. Of porcelain or glass ... ..	,,	10.700		
	4 アイボリーナット製 ノモノ (模造ノモノ ヲ含ム)	4. Of ivory nuts (including imitation) ... ..	,,	52.400		
5 其ノ他	5. All others ... ..	從 價 Ad. Val.	35%			
	(備考)第三一號ノ協定参照	N. B.—See the convention under No. 311:				
310	バックルス、フックス及 アイス類	Buckles, hooks, eyes and the like:				
	1 バックルス	1. Buckles... ..	每百斤 100 Kin.	13.600		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
311	2 フックス	2. Hooks ... ..	每百斤 100 Kin.	23.100		
	3 シューアイレット	3. Shoe eyelets ... ..	,,	36.200		
	4 其ノ他	4. All others ... ..	從 價 Ad. Val.	35%		
	(備考)第三一號ノ協定参照	N. B.—See the convention under No. 311.				
	身邊粧飾用細貨類	Jewelry:				
	1 貴金屬又ハ貴石ヲ用 キタルモノ	1. Of precious metals or precious stones, wholly or partly ... ..	,,	60%		
	2 其ノ他	2. All others ... ..	,,	50%		
	協 定	Convention.				
	假製細貨類	Imitation Jewelry:—				
	身邊粧飾用細貨品ニシテ専ラ 「アルミニウム」,「アルミニ ウム、ブロンズ」,「ニッケル」,日 受銀,「ホワイト、メタル」,銅, 鋼、亞鉛、鉛、錫、鐵等ノ如キ尋常 ノ金屬并ニ「ジュエツト」,「ハー ズンド、ウッド」種子、介甲、角 「セルロイド」,獸骨其ノ他是 等ニ類スル普通品ヲ以テ製作 シタルモノ	Small articles of luxury used for per- sonal adornment made principally of common metals such as aluminium, aluminium bronze, nickels, German silver argentan, copper, steel, zinc, lead, tin, iron, etc. or also of jet, hardened wood, beads, shells, horn, celluloid, bones and other similar common materials				
	1 金鍍若ハ銀鍍シタルモノ, 硝酸ヲ以テ處理シタルモノ 若ハ研磨法ヲ施シタルモ ノ,假漆ヲ加ヘ錫鍍シ粧飾 ヲ施シ酸化法若ハ「ニッケ ル」鍍法ヲ行ヒタルモノニ シテ玻璃製品(「ホワイトク イテーション」)ヲ用井,七	1. Gilt, silvered, treated with aquaforis, burnished, polished, var- nished, tinned, enamelled, oxidized or nickeled, garnished with vitrifica- tion, enamelled (cloisonné) or not, false pearls, corals both genuine and false, imitation precious stones ...				
			從 價 Ad. Val.	10% (F.)		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	寶子加へ若ハ加へサル、又 假製眞珠或ハ眞正珊瑚若ハ 假製珊瑚、假製寶石ヲ以テ 裝飾シタルモノ 2 眞珠母、象牙若ハ龜甲ヲ以 テ裝飾シ、金若ハ銀ヲ被セ タルモノ、但シ被セタル金 銀若ハ裝飾シタル材料ノ價 格主要ナル材料ノ價格ヲ超 エサルモノ 附記 本項ニ細貨品ト稱フル モノハ左ノ如シ 指環、頸飾各種ノ環、腕環、耳 環、「メダイユ」、「メダイヨ ン」、「ブローチ」、櫛、髮飾針、 帽子飾針、襟飾留針、時計鎖 附屬飾品、控子、鉤子、喫煙草 函、鈕扣類(普通ノ鈕扣ヲ除 ク)「クラーン」、財囊、杖頭、 杖尾及傘類ノ粧飾品、「セカ ン」、繰出及撰出鉛筆其ノ他 之ニ類スル諸細貨	2. Garnished with mother of pearl, ivory, tortoise shell; gold and silver plated if the value of the garnitures or plating does not surpass the value of the principal composition ... ..  NOTE—Jewelry most commonly used are fingw rings, colliers, rings of all kinds, bracelets, ear rings medals medallions, broaches, combs, ornamental hair pins, scarf pins, trinkets, buckles, hooks, snuff boxes, buttons, common buttons excepted, coulants, purses, handles and ferrules of sticks, perapluies or umbrellas, squins, pencil holders, porte-mines and generally all other small objects of adornment not mentioned herein.		円・十銭 Yen		円・十銭 Yen
312	粧飾料品 (平紐、組紐、レ ース、縷、ノツツ、スタ ー、金屬糸及金屬紐類)  1 金銀製、絹製、金銀入 又ハ絹入ノモノ 2 其ノ他	Trimmings (ribbons, tapes, braids, cords, laces, fringes, tassels, knots, stars, metallic threads and braids and the like):  1. Of gold, silver or silk, who olly or partly ... .. 2. All others ... ..	從 價 Ad. Val.	50%	從 價 Ad. Val.	10% (F)

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
313	其ノ他ノ衣服及附屬品  1 絹製、羽毛製、毛皮 製、絹入、金銀入、毛 皮付ノモノ又ハ刺繡 シタルモノ 2 其ノ他  <b>第十三類</b> <b>紙、紙製品</b> <b>書籍及繪畫</b>	All other clothings and ac- cessories :  1. Of silk, feather or fur, or of silk, fur, gold or silver in part, or embroidered ...  2. All others ... ..  <b>GROUP XIII.</b> <b>Papers, Paper</b> <b>Manufactures, Books</b> <b>and Pictures.</b>	從 價 Ad. Val.	50%	從 價 Ad. Val.	40%
314	印刷料紙  1 一枚千〇八十六方 「インチ」ヨリ少カラ ザルモノ五百枚毎ニ 四十五「ポンド」以下 ノ重量ヲ有スルモノ 2 其ノ他  協 定 印刷料紙	Paper, printing :  1. Weighing not more than 45 lbs. per ream of 500 sheets and measuring not less than 1086 square inches per sheet ... .. 2. All others ... ..  <b>Convention.</b> <i>Printing paper :</i> 1. Weighing not more than 24 lbs. per ream of 500 sheets and measuring not less than 1086 square inches per sheed 2. All other kinds of printing paper ...	每百斤 100 Kin.	1.000	每百斤 100 Kin.	1.950
315	筆記用紙	Paper, writing ... ..	從 價 Ad. Val.	2.420	從 價 Ad. Val.	0.800 (G.) 1.163 (G. B.) 1.163 (G. B., G.) 10% (G.)



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
316	圖畫用紙	Paper, drawing ... ..	每百斤 100 Kin.	3.080 円十錢 Yen	從價 Ad. Val.	10% Yen (G.)
317	ブロットングペーパー	Do., blotting ... ..	„	2.150	„	10% („)
318	濾紙	Do., filtering ... ..	„	19.700	„	10% („)
319	ファンシーペーパー	Do., fancy... ..	„	3.450	„	10% („)
320	製本用紙	Do., bookbinder's ... ..	„	3.650	„	10% („)
321	包装用紙 (燐寸用紙ヲ含ム)	Do., packing (including match paper) ... ..	„	1.260	„	10% („)
322	煙草用紙	Do., cigarette ... ..	„	12.300	„	10% („)
323	壁紙	Do., wall ... ..	„	5.060	„	10% („)
324	板紙	Do., pasteboard or cardboard	„	2.400	„	10% („)
325	唐紙	Do., Chinese ... ..	„	5.600	„	„
326	模造日本紙	Do., imitation Japanese ...	„	4.300	„	10% („)
327	模造羊皮紙	Do., imitation parchment	„	4.150	„	10% („)
328	其ノ他ノ紙類	Do., all others ... ..	從價 Ad. Val.	30%	„	10% („)
329	白紙帳簿及書式類	Books and forms, blank... ..	„	30%	„	„
330	書狀用紙 (封筒付箱入ノモノ)	Note paper (with envelopes in boxes) ... ..	每百斤箱共 100 Kin. including boxes.	15.800	„	„
331	アルバム	Albums ... ..	從價 Ad. Val.	40%	„	„
332	寫真用鷄卵紙及感光紙	Photographic papers, albuminized and sensitized :	每百斤内裝共 100 Kin. including inner packing.	65.900	„	„
	1 鷄卵紙	1. Albuminized ... ..	„	112.000	„	„
	2 ブロマイドペーパー プラチナムペーパー	2. Bromide and platinum	„	89.400	„	„
	3 其ノ他	3. All others ... ..	„	„	„	„

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
333	レーベル	Labels ... ..	百斤 100 Kin.	30.700 円十錢 Yen	„	„
334	骨牌	Playing cards ... ..	從價 Ad. Val.	60%	„	„
335	寫真及書畫	Photographs, calligraphies and pictures ... ..	„	50%	„	„
336	廣告用印刷物及繪畫	Printed matters and pictures for advertisements ... ..	„	無稅 Free.	„	„
337	繪葉書及クリスマスカード類	Illustrated postal cards, Christmas cards and the like ...	„	50%	„	„
338	書籍、習字本、習書本、樂譜本、新聞及雜誌	Printed books and pamphlets, copy-books, drawing books with designs, music books, newspapers, magazines and other periodicals... ..	„	無稅 Free.	„	„
339	設計圖	Plans, architectural and engineering ... ..	„	全上 Do.	„	„
340	地圖、海圖及學術圖	Geographical atlases and maps, charts and scientific diagrams ... ..	„	全上 Do.	„	„
341	紙幣、銀行券、利札、株券 其ノ他ノ有價證券	Paper money, bank notes, coupons, share certificates and other negotiable papers	„	全上 Do.	„	„
342	屑紙	Waste paper ... ..	„	全上 Do.	„	„
343	其他別號ニ掲ケタル紙製品	All other paper [manufactures, not otherwise provided for...]	„	30%	„	„

\* 骨牌ハ輸入税ノ外一組ニ付印紙ニテ二十錢ノ骨牌税ヲ課セラル  
Playing cards are subject to Playing cards Tax at the rate of 20 sen per set in stamp.



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	<b>第十四類</b>	<b>GROUP XIV.</b>				
	<b>礦物及礦石</b>	<b>Ores and Minerals.</b>				
344	金屬礦	Metallic ores ... ..		無 稅 Free.		
345	貴石	Precious stones :				
	1 工ヲ加ヘサルモノ	1. Unworked ... ..	從 價 Ad. Val.	40%		
	2 工ヲ加ヘタルモノ (別號ニ掲ケサルモノ)	2. Worked, not otherwise provided for ... ..	”	50%		
346	石	Stones :				
	1 工ヲ加ヘサルモノ	1. Unworked ... ..	”	10%		
	2 工ヲ加ヘタルモノ (別號ニ掲ケサルモノ)	2. Worked, not otherwise provided for ... ..	”	30%		
347	琥珀	Amber :				
	1 工ヲ加ヘサルモノ	1. Unworked ... ..	”	40%		
	2 工ヲ加ヘタルモノ (別號ニ掲ケサルモノ)	2. Worked, not otherwise provided for ... ..	”	50%		
348	石墨	Plumbago or blacklead ... ..	”	無 稅 Free.		
349	石絨	Asbestos ... ..	”	10%		
450	雲母	Mica :				
	1 板	1. Sheets .. ..	每百斤 100 Kin.	28.900		
	2 其ノ他	2. All others ... ..	從 價 Ad. Val.	10%		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
351	石膏	Gypsum ... ..	每百斤 100 Kin.	0.120		
352	巴黎灰	Plaster of Paris ... ..	”	0.270		
353	磷礦石	Phosphorites ... ..		無 稅 Free		
354	カイナイト、キーゼライ ト、カーナライト其他 類似ノ鹽類	Kainite, kieserite, carnallite and other similar salts ...		全 上 Do.		
355	クリオライト	Cryolite ... ..		全 上 Do.		
356	粘土	Clay... ..		全 上 Do.		
357	石炭	Coal... ..		全 上 Do.		
358	コークス	Cokes ... ..	每英噸 1 Eng. ton.	2.180		
359	磚炭	Brick coal or briquette ... ..	從 價 Ad. Val.	10%		
360	白堊及ホワイチング	Chalk and whiting... ..	每百斤 100 Kin.	0.540		
361	金剛砂	Emery sands ... ..		無 稅 Free.		
362	砥石	Grind-stones or whetstones ...	從 價 Ad. Val.	10%		
363	其ノ他ノ礦物材料	All other raw mineral materials	”	10%		
	<b>第十五類</b>	<b>GROUP XV.</b>				
	<b>金屬</b>	<b>Metals.</b>				
364	白金	Platinum :				
	1 塊及錠	1. Blocks or ingots and slabs	”	7½%		
	2 線及板	2. Wire, plates and sheets	每 斤 1 Kin.	150.000		
365	金地金	Gold bullion ... ..		無 稅 Free.		
366	銀地金	Silver bullion ... ..		全 上 Do.		
367	鐵及鋼	Iron and steel :				
	1 塊	1. Pigs, ingots, slabs and blooms :				



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	甲 ビツグ	A. pigs ... ..	每百斤 100 Kin.	0.100		
	乙 其ノ他	B. others ... ..	"	0.600		
	協定	Convention.				
	塊	Pig and ingot:				
	甲 鐵及軟鋼ノ	A. Of iron and mild steel ... ..			百斤 100 Kin.	0.083 (G. B., G.)
	乙 鋼	B. Of steel, ... ..			從價 Ad. Val.	5% (G. B., G., F.)
	2 條及竿 (徑一インチノ四分ノ一ヲ超エタルモノ)	2. Bars and rods, exceeding $\frac{1}{4}$ inch in diameter ... ..	從價 Ad. Val.	30%		
	協定	Convention.				
	鐵及軟鋼ノ條及竿 (徑一インチノ四分ノ一ヲ超ヘタル)	Bar and rod of iron and mild steel (exceeding $\frac{1}{4}$ inch in diameter) ... ..			百斤 100 Kin.	0.261 (,,)
	鋼ノ條及竿(全上)	Bars and rods of steel (do.) ... ..			從價 Ad. Val.	7½% (G. B., G.)
	3 線及徑一インチノ四分ノ一ヲ超エサル條及竿	3. Bars and rods not exceeding $\frac{1}{4}$ inch in diameter and wire ... ..	每百斤 100 Kin.	2.000		
	協定	Convention.				
	線及徑一インチノ四分ノ一ヲ超エサル細竿(鐵及軟鋼ノ)	Wire and small rod not exceeding $\frac{1}{4}$ inch in diameter (of iron and mild steel) ... ..			百斤 100 Kin.	0.503 (,,)
	全上(鋼ノ)	Do. (of steel) ... ..			"	1.819 (,,)
	4 電鍍線	4. Galvanized wire ... ..	"	1.800		
	協定	Convention.				
	鐵及軟鋼ノ電線(電鍍線)	Wire, telegraph or galvanized, of iron and mild steel ... ..			"	0.256 (,,)
	其ノ他各種ノ電線	All other telegraph wire... ..			從價 Ad. Val.	5% (G.)
	5 箍及帶	5. Hoop and band ... ..	"	0.720		
	6 リボン	6. Ribbon ... ..	從價 Ad. Val.	10%		
	7 凹形線	7. Paragon wire ... ..	每百斤 100 Kin.	4.050		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	8 線索	8. Wire rope:				
	甲 電鍍シタルモノ	A. galvanized ... ..	每百斤 100 Kin.	4.500		
	乙 其ノ他	B. others ... ..	"	6.000		
	9 葉鐵及葉鋼	9. Tinned plates and sheets:				
	甲 無地	A. plain ... ..	"	1.340		
	乙 其ノ他	B. others ... ..	"	3.600		
	協定	Convention.				
	葉鐵及葉鋼(鐵及軟鋼ノ)	Tinned plates of iron and mild steel:				
	甲 尋常ノ	A. Ordinary ... ..			百斤 100 Kin.	0.691 (G. B., G.)
	乙 晶鐵ノ	B. Crystallized... ..			從價 Ad. Val.	10% (,,)
	全(鋼ノ)	Do. of steel ... ..			"	10% (G.)
	10 板	10. Plates and sheets:				
	甲 電鍍シタルモノ	A. galvanized ... ..	"	2.600		
	乙 其ノ他	B. others ... ..	從價 Ad. Val.	30%		
	協定	Convention.				
	板(鐵及軟鋼ノ)	Plates and sheets (of iron and mild steel)			百斤 100 Kin.	0.296 (G. B., G.)
	板(鋼ノ)	Do. (of steel) ... ..			從價 Ad. Val.	7½% (,,)
	電鍍板(波形ト否トノ別ナク)	Sheet, galvanized, both plain and corrugated:				
	甲 鐵及軟鋼ノ	A. Of iron and mild steel ... ..			百斤 100 Kin.	0.740 (,,)
	乙 鋼ノ	B. Of steel ... ..			從價 Ad. Val.	10% (G.)
	11 テー形、アングル形 其ノ他類似ノモノ	11. T, angle and the like	每百斤 100 Kin.	1.100		
	12 軌條	12. Rails ... ..	"	1.000		
	協定	Convention.				
	軌條	Rails:				
	甲 鐵及軟鋼ノ	A. Of iron and mild steel ... ..			百斤 100 Kin.	0.129 (G. B., G.)
	乙 鋼ノ	B. Of steel ... ..			從價 Ad. Val.	5% (G.)



番 號 No.	品 名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	13 フキツシユブレ ト(軌條用ノモノ)	13. Fish plates for rail ...	每百斤 100 Kin.	四・十錢 Yen 1,200		四・十錢 Yen
	14 筒及管	14. Pipes and tubes... ..	從價 Ad. Val.	30%	從價 Ad. Val.	10% (G.B., G.)
	15 屑及故(改造用ノミ ニ適スルモノ)	15. Scrap and old (fit only for remanufacturing) ...	每百斤 100 Kin.	0.170		
368	スピーゲルアイゼン	Spiegeleisen ... ..	”	0.160		
369	銅	Copper :				
	1 塊及錠	1. Pigs, ingots and slabs...	從價 Ad. Val.	7½%		
	2 條及竿	2. Bars and rods ... ..	每百斤 100 Kin.	10.200		
	3 線	3. Wire ... ..	”	11.200		
	4 板	4. Plates and sheets... ..	”	11.000		
	5 筒及管	5. Pipes and tubes ... ..	”	13.000		
	6 故(改造用ノミニ適 スルモノ)	6. Old (fit only for remanu- facturing) ... ..	”	1.660		
370	鉛	Lead :			百斤 100 Kin.	0.316 (,,)
	1 塊及錠	1. Pigs, ingots and slabs...	”	0.380		
	2 線及板	2. Wire, plates and sheets	”	1.600		
	3 茶鉛	3. Tea lead ... ..	”	無稅 Free.		
	4 管	4. Tubes ... ..	”	1.900		
	5 故(改造用ノミニ適 スルモノ)	5. Old (fit only for remanu- facturing) ... ..	從價 Ad. Val.	7½%		
371	錫	Tin :				
	1 塊及錠	1. Blocks, ingots and slabs	每百斤 100 Kin.	3.740	”	1.992 (G.B.)
	2 板	2. Plates and sheets... ..	從價 Ad. Val.	20%	從價 Ad. Val.	10% (,,)

番 號 No.	品 名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	協定	Convention.				
	板	Plates ... ..			從價 Ad. Val.	10% (G. B.)
	3 管	3. Tubes ... ..	從價 Ad. Val.	20%		
372	亞鉛	Zinc or spelter :			每百斤 100 Kin.	百斤 100 Kin. { 0.451 (G. B.) 0.400 (G.)
	1 塊及錠	1. Blocks, ingots and slabs		0.720		
	2 板	2. Plates and sheets :				
	甲 ニッケル鍍シタ ルモノ	A. nickeled ... ..	”	3.820		
	乙 其ノ他	B. others :				
	イ 二號板	a. sheet No. 2 ... ..		無稅 Free.		
	ロ 其ノ他	b, others ... ..	”	2.270		
	協定	Convention.				
	板	Plates ... ..				0.400 (G.)
	薄板	Sheets : ... ..				{ 0.928 (G. B.) 0.830 (G.)
	3 故(改造用ノミニ適 スルモノ)	3. Old (fit only for remanu- facturing) ... ..	”	0.570		
373	ニッケル	Nickel :				
	1 粒及塊	1. Grains, cubes, blocks and ingots ... ..	”	4.650		
	2 條、竿、線、板及管	2. Bars, rods, wire, plates, sheets and tubes ... ..	從價 Ad. Val. 每百斤 100 Kin.	20%		
374	水銀	Mercury or quick-silver ... ..		7.200	”	5.048 (G. B.)
375	アルミニウム	Aluminium :				
	1 塊及錠	1. Blocks, ingots and slabs	”	3.960		
	2 條、線、板及管	2. Bars, wire, plates, sheets and tubes... ..	”	18.800		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
376	安知母尼	Antimony ... ..	從 價 Ad. Val.	卅.十錢厘 Yen 7½%		卅.十錢厘 Yen
377	真鍮及黃銅	Brass and yellow metal :				
	1 條及竿	1. Bars and rods ... ..	每百斤 100 Kin.	6.700		
	2 線及板	2. Wire, plates and sheets	„	7.400		
	3 筒及管	3. Pipes and tubes ... ..	„	9.400		
	4 故 (改造用ノミニ適 スルモノ)	4. Old (fit only for remanu- facturing) ... ..	„	2.060		
378	日耳曼銀(條、竿、線及板)	German silver (bars, rods, wire, plates and sheets) ...	„	14.500		
379	鐵	Solder ... ..	從 價 Ad. Val.	卅.十錢厘 Yen 7½%		
380	バビツツメタル其ノ他ノ アンチフリクションメ タル	Raditts metal and other anti- friction metals ... ..	每百斤 100 Kin.	3.500		
381	其ノ他ノ金屬及前記ノ金 屬ニシテ別號ニ掲ケサ ル形狀及性質ノモノ	All other metals and fore- mentioned metals of non- specified forms and qualities:				
	1 塊及錠	1. Pigs, blocks, ingots and slabs ... ..	從 價 Ad. Val.	卅.十錢厘 Yen 7½%		
	1 條、竿、紐、帶、線、板、 筒、管、アングル形其 ノ他類似ノモノ (粧 飾料品ヲ除ク)	2. Bars, rods, ribbons, bands, wires, plates,sheets, pipes, tubes, angles and the like (excluding those for trimming) ... ..	„	20%		
	3 屑及故 (改造用ノミ ニ適スルモノ)	3. Scraps and old (fit only for remanufacturing) ... ..	„	7½%		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	<b>第十六類</b>	<b>GROUP XVI.</b>				
	<b>金屬製品</b>	<b>Metal</b>				
		<b>Manufactures.</b>				
382	貨幣	Coins :				
	1 本邦通貨及外國金銀 貨幣	1. Home currencies and foreign gold and silver coins... ..				無 稅 Free.
	2 其ノ他	2. All others ... ..	從 價 Ad. Val.	10%		
383	金屬箔及粉	Metallic foils and powders :				
	1 錫箔	1. Tin foils ... ..	每百斤 100 Kin.	19.600		
	2 青銅粉	2. Bronze powders ... ..	„	19.800		
	3 其ノ他	3. All others ... ..	從 價 Ad. Val.	25%		
384	罎口用カプシュール	Capsules for bottles ... ..	每千個 1000 pcs.	0.630		
385	クラウンコルク	Crown-corks ... ..	毎グロス 1 Gross.	0.100		
386	縫針、編針、留針類	Sewing needles, knitting needles and pins :				
	1 手縫用針	1. Needles, hand sewing...	每 斤 1 Kin.	0.450		
	2 縫衣機用針	2. Do, for sewing ma- chines ... ..	„	3.900		
	3 其ノ他	3. All others ... ..	從 價 Ad. Val.	30%		
387	筆嘴	Pen nibs :				
	1 金製ノモノ	1. Of gold... ..	„	60%		
	2 其ノ他	2. All others ... ..	毎グロス 1 Gross.	0.160		
388	釘、リベット、螺旋釘、靴牡 螺旋釘類	Nails, rivets, screws, bolts, nuts and the like :				



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	1 釘 (鐵製又ハ銅製ノモノ)	1. Nails (of iron or copper):		四・十錢 Yen		四・十錢 Yen
	甲 鐵製ノモノ	A. of iron:				
	イ 電鍍シタルモノ	a. galvanized ... ..	每百斤 100 Kin.	4.200		
	ロ 其ノ他	b. others ... ..	„	1.600		
	協 定	Convention.				
	鐵及軟鋼釘及線釘(大釘・無頭釘、平頭釘及曲頭釘共)	Iron and mild steel nails, also wire nails, including spikes, sprigs, tacks and brads:				
	甲 尋常ノ	A. Plain... ..			百斤 100 Kin.	0.573 (G. B., G.)
	乙 電鍍シタル	B. Galvanized ... ..			從價 Ad. Val.	10% („)
	乙 銅製ノモノ	B. of copper ... ..	„	13.500		
	2 螺旋釘 (鐵製又ハ眞鍮製ノモノ)	2. Screws (of iron or brass):				
	甲 鐵製ノモノ	A. of iron ... ..	從價 Ad. Val.	20%		
	協 定	Convention.				
	鐵及軟鋼螺旋釘 (電鍍シタルト否トノ別ナク)	Iron and mild steel screws, plain and Galvanized ... ..			„	10% („)
	乙 眞鍮製ノモノ	B. of brass ... ..	每百斤 100 Kin.	20.600		
	3 牝牡螺旋釘及 ワッシヤー (鐵製ノモノ)	3. Balts, nuts and washers (of iron) ... ..	從價 Ad. Val.	30%		
	協 定	Convention.				
	鐵及軟鋼牝牡螺旋釘 (電鍍シタルト否トノ別ナク)	Bolts and nuts of iron and mild steel (plain and galvanized) ... ..			„	10% („)
	4 リベット(鐵製ノモノ)	4. Rivets (of iron) ... ..	每百斤 100 Kin.	2.000	„	10% („)

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	5 ドグスパイクス (鐵製ノモノ)	5. Dog-spikes (of iron) ...	每百斤 100 Kin.	四・十錢 Yen 1.800	百斤 100 Kin.	四・十錢 Yen 0.573 (G. B., G.)
	6 ブーツプロテクター (鐵製ノモノ)	6. Boots protectors (of iron)	„	5.400		
	7 其ノ他	7, All others ... ..	從價 Ad. Val.	30%		
389	建築材、橋梁材、電線支柱 其ノ他類似ノ材料	Materials for buildings, and bridge constructions, posts for electric wires and the like materials ... ..	„	25%		
390	海底電線、地下電線其ノ他ノ絶縁電線	Submarine and underground cables and other insulated electric wire and cables ...	„	20%		
	協 定	Convention.				
	電線 (鋼、鐵又ハ軟鋼ノ電線又ハ電鍍線ニアラサル)	Telegraph wire (other than telegraph or galvanized wire of steel, iron or mild steel)				從價 Ad. Val.
391	戸及家具用金具類	Metallic fittings for doors and furnitures:				
	1 戸鎖 (鐵製及眞鍮製ノモノ)	1. Door locks (of iron or brass):				
	甲 鐵製ノモノ	A. of iron ... ..	每百斤 100 Kin.	9.120		
	乙 眞鍮製ノモノ	B. of brass ... ..	„	36.500		
	2 戸蝶鈎 (鐵製又ハ眞鍮製ノモノ)	2. Door hinges (of iron and brass):				
	甲 鐵製ノモノ	A. of iron ... ..	„	7.650		
	乙 眞鍮製ノモノ	B. of brass ... ..	„	25.600		
	3 其ノ他	3. All others ... ..	從價 Ad. Val.	30%		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
392	工匠具、農具及同部分品	Mechanics' tools and agricultural implements and parts thereof:		円・十錢 Yen		円・十錢 Yen
	1 鐵砧	1. Anvils ... ..	每百斤 100 Kin.	2.350		
	2 鐵槌	2. Hammers ... ..	„	4.650		
	3 レンチ	3. Wrenches ... ..	„	10.900		
	4 ヴァイス	4. Vices ... ..	„	4.000		
	5 ショヴエル及スクープ(柄アルモノ)	5. Shovels and scoops, with handles ... ..	„	3.270		
	6 其ノ他	6. All others ... ..	從價 Ad. Val.	20%		
393	刀物(金銀製鍍金銀製及別號ニ掲ケタルモノヲ除ク)	Cutlery (excluding those, of gold or silver, gilt or silvered and otherwise provided for)	„	40%		
394	錨及錨鏈	Anchors and anchor chains ...	每百斤 100 Kin.	1.680		
395	鐵鏈	Iron chains ... ..	„	2.030		
396	懷中時計用鏈	Watch chains:				
	1 金製又ハ白金製ノモノ	1. Gold or platinum ... ..	從價 Ad. Val.	60%		
	2 鍍金シタルモノ	2. Gilt ... ..	每斤 1 Kin.	14.300		
	3 其ノ他	3. All others ... ..	從價 Ad. Val.	50%		
397	ストーブ	Stoves ... ..	„	30%		
398	珐瑯ヲ施シタル鐵器	Enamelled iron wares ... ..	每百斤 100 Kin.	9.480		
399	珈琲粉碎器及截肉器	Coffee mills and meat-choppers	從價 Ad. Val.	30%		
400	コック及ヴァルブ類	Cocks and valves:				
	1 鐵製ノモノ	1. Of iron ... ..	每百斤 100 Kin.	9.550		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	2 真鍮製ノモノ	2. Of brass ... ..	每百斤 100 Kin.	26.700		
	3 其ノ他	3. All others ... ..	從價 Ad. Val.	30%		
401	呼鈴及車用警鈴	Alarm-bells for vehicles and call-bells ... ..	每百斤 100 Kin.	46.600		
402	金製品(別號ニ掲ケサルモノ)	Gold wares, not otherwise provided for ... ..	從價 Ad. Val.	60%		
403	銀製品及鍍金銀製品(別號ニ掲ケサルモノ)	Silver wares and gilt or silvered wares, not otherwise provided for ... ..	„	50%		
404	銅製品及真鍮製品(別號ニ掲ケサルモノ)	Copper and brass manufactures, not otherwise provided for...	每百斤 100 Kin.	30.800		
405	アルミニウム製品(別號ニ掲ケサルモノ)	Aluminium manufactures, not otherwise provided for ... ..	„	60.000		
406	其ノ他別號ニ掲ケサル金屬製品	All other metal manufactures, not otherwise provided for ... ..	從價 Ad. Val.	30%		
<b>第十七類</b>		<b>GROUP XVII.</b>				
<b>陶磁器</b>		<b>Porcelain,</b>				
<b>玻璃及玻璃製品</b>		<b>Earthenware, Glass and Glass Manufactures.</b>				
407	瓦類	Bricks and tiles:				
	1 耐火煉瓦	1. Fire bricks ... ..	每百斤 100 Kin.	0.380		
	2 瓦	2. Tiles:				



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	甲 勃樂ヲ施シタルモノ	A. enamelled ... ..	每百斤 100 Kin.	卅十錢圓 Yen 2.930		卅十錢圓 Yen
	乙 其ノ他	B. others ... ..	”	1.560		
	3 其ノ他	3. All others ... ..	從價 Ad. Val.	20%		
408	陶磁器 (別號ニ掲ケサルモノ)	Porcelain and earthenware, not otherwise provided for ...	”	40%		
409	玻璃塊	Glass or vitrifications in lumps	”	20%		
410	玻璃棒及玻璃管	Glass rods and tubes ... ..	”	20%		
411	玻璃板	Glass plates and sheets :				
	1 無色平面ノモノ	1. Uncoloured or unstained (flat surface):				
	甲 厚四ミリメートルヲ超エサルモノ	A. not exceeding 4 m. m. in thickness:				
	イ 十方フキートヲ超エサルモノ	a. not exceeding 10 sq. ft. in surface ... ..	每百方フキート 100 sq. ft.	0.950		
	ロ 其ノ他	b. others ... ..	”	1.180		
	乙 其ノ他	B. exceeding 4 m. m. in thickness:				
	イ 一方フキートヲ超エサルモノ	a. not exceeding 1 sq. ft. in surface ... ..	”	1.520		
	ロ 其ノ他	b. others ... ..	”	9.300		
	2 水銀ヲ塗リタルモノ	2. Silvered:				
	甲 一方フキートヲ超エサルモノ	A. not exceeding 1 sq. ft. in surface ... ..	”	13.800		
	乙 其ノ他	B. others ... ..	”	15.800		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	3 有色、著色及砂磨ノモノ	3. Coloured, stained or ground:				
	甲 十方フキートヲ超エサルモノ	A. not exceeding 10 sq. ft. in surface ... ..	每百方フキート 100 sq. ft.	3.250		
	乙 其ノ他	B. others ... ..	”	3.710		
	4 其ノ他	4. All others ... ..	從價 Ad. Val.	30%		
	協定 隱玻璃(尋常ノ)	Convention. Glass, window, ordinary:				
	甲 無色及無着色ノ	A. Uncoloured or unstained ... ..			百方フキート 100 sq. ft. 從價 Ad. Val.	0.302 (G. B., G.) 10% (,,)
	乙 有色、着色及砂磨ノ	B. Coloured, stained and ground ...				
412	舷窓用玻璃及スカイライ トグラス	Side-light glass and skylight glass ... ..	”	30%		
413	ウオッチグラス	Watch glass ... ..	”	30%		
414	寫真用乾板	Photographic dry-plates:				
	1 現象セザルモノ	1. Undeveloped ... ..	每百斤 内裝共 100 Kin. including inner packing.	18.200		
	2 其ノ他	2. Developed ... ..	從價 Ad. Val.	40%		
415	玻璃鏡	Looking glasses or mirrors ...	”	40%		
416	レンズ其ノ他ノ視學用玻 璃(線又ハ柄ナキモノ)	Lenses and other optical glasses without frames or handles...	”	30%		
417	屑玻璃及粉玻璃	Glass cullet and powdered glass ... ..		無稅 Free.		
418	其ノ他別號ニ掲ケサル玻 璃製品	All other glass manufactures, not otherwise provided for...	”	40%		



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	<b>第十八類</b>	<b>GROUP XVIII.</b>				
	車輛、船舶、 學術器、時計及 機械類	<b>Vehicles, Vessels, Scientific Instruments, Clocks, Watches and Machinery.</b>				
419	鐵道機關車及機關車用炭 水車 協定 鐵道機關車	Locomotives and locomotive tenders... ..  Convention. <i>Locomotive engines</i> ... ..	從價 Ad. Val.	20%		
420	鐵道機關車及機關車用炭 水車部分品 1 車輪及車輛 2 タイヤ 3 其ノ他 協定 鐵道機關車部分品	Parts of locomotives and loco- motive tenders : 1. Wheels and axles ... 2. Tyres ... .. 3. All others ... ..  Convention. <i>Parts of locomotive engines</i> ... ..	每百斤 100 Kin. " 從價 Ad. Val.	4.700 1.540 20%		
421	鐵道客車及貨車 協定 鐵道客車	Railway passenger cars and freight wagons ... ..  Convention. <i>Railway carriages for passengers</i> ... ..	"	20%		
422	鐵道客車及貨車部分品 1 車輪及車輛 2 タイヤ 3 バッファー	Parts of railway passenger cars and freight wagons : 1. Wheels and axles ... 2. Tyres ... .. 3. Buffers ... ..	每百斤 100 Kin. " "	1.510 1.320 2.330		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	4 スプリング	4. Springs... ..	每百斤 100 Kin.	四.十錢厘 Yen 2.000		
	5 其ノ他 協定	5. All others ... ..  Convention.	從價 Ad. Val.	20%		
	鐵道客車部分品	<i>Parts of railway carriages for passengers</i>				從價 Ad. Val.
423	鐵道馬車、電氣車其ノ他 ノ輕便鐵道車及同部分 品	Electric, horse and other tram- way cars and parts thereof...	"	20%		5% (G.)
424	乘車、自動車及同部分品	Carriages, perambulators, au- tomobiles and parts there- of... ..	"	50%		
425	自轉車	Bicycles and tricycles ... ..	"	40%		
426	自轉車部分品 1 タイヤ 2 其ノ他	Part of bicycles and tricycles : 1. Tyres ... .. 2. All others ... ..	每百斤 100 Kin. 從價 Ad. Val.	95.600 40%		
427	荷車	Carts and drays ... ..	"	20%		
428	浚渫機械及同部分品	Dredging machines and parts thereof... ..	"	15%		
429	汽船、帆船及舟艇	Steam and sailing vessels and boats ... ..	"	10%		
430	理學器、化學器、醫療器、 製圖器、測量器其ノ他 ノ學術器 協定 製圖器	Instruments, physical, chemical surgical, drawing, surveying and other scientific ... ..  Convention. <i>Scientific instruments for drawing</i> ... ..	"	20%		
431	眼鏡	Spectacles or eyeglasses ... ..	"	40%		10% (F.)



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
432	顯微鏡及同部分品	Microscopes and parts thereof	從價 Ad. Val.	卅.十錢厘 Yen 20%		卅.十錢厘 Yen
433	雙眼鏡  協定 雙眼鏡若ハ雙眼鏡	Binoculars ... ..  Convention. <i>Spy glasses, operaglasses, Monocular and binocular, field marine glasses:</i>	„	40%		
	甲 介甲, 眞珠母, 象牙, 金, 銀, 白金其ノ他珍貴奢侈ノ材料ヲ以テ裝飾シ (「ニエレ」若ハ珪瑯ヲ施シタルト否トヲ問ハス) 又ハ寶石或ハ眞珠ヲ嵌タルモノ	A. Constructed with or mounted in shell, mother of pearl, ivory, gold, silver, platinum, nielles (inlaid), enamelled or otherwise or other precious materials of fancy and luxury; or garnished with precious stones or pearls ... ..			一個 Per. Piece.	0.750 (F.) 0.250 („)
	乙 其ノ他各種ノ雙眼鏡若ハ雙眼鏡	B. All other kinds ... ..			„	
434	望遠鏡	Telescopes ... ..	„	20%		
435	錶盤、時計及同部分品(航海用ノモノ)	Compasses and chronometers, mariners' and parts thereof	„	10%		
436	置時計及掛時計	Clocks, standing and hanging	„	40%	從價 Ad. Val.	10% (G.)
437	置時計及掛時計部分品	Parts of clocks, standing and hanging:				
	1 機械	1. Movements ... ..	每百斤 100 Kin.	40.100	„	10% („)
	2 發條	2. Springs... ..	„	3.150	„	10% („)
	3 鬚發條	3. Hair springs... ..	從價 Ad. Val.	10%	„	10% („)
	4 其ノ他	4. All others ... ..	„	30%	„	10% („)
438	懷中時計	Watches:				
	1 金側又ハ白金側ノモノ	1. Gold or platinum cases	„	50%		
	2 其ノ他	2. All others ... ..	„	40%		

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
439	懷中時計部分品	Parts of watches:				
	1 側	1. Cases:				
	甲 金製又ハ白金製ノモノ	A. of gold or platinum	從價 Ad. Val.	50%		
	乙 其ノ他	B. others ... ..	„	40%		
	2 發條	2. Springs... ..	每百個 100 Pcs.	1.100		
	3 鬚發條	3. Hair springs... ..	„	0.800		
	4 文字板	4. Dials ... ..	„	4.100		
	5 其ノ他	5. All others ... ..	從價 Ad. Val.	40%		
440	權衡及尺度	Balances, steelyards and measuring scales... ..	„	20%		
441	寒暖計及晴雨計	Thermometers and barometers	„	20%		
442	水量計、瓦斯計、壓力計、アンペリアメートル、ヴォルトメートル其ノ他類似ノ計量器	Water-meters, gas-meter, pressure gauges, amperemeters, voltmeters and other similar gauges or meters... ..	„	20%		
443	樂器、同部分品及同附屬品	Musical instruments and parts and accessories thereof ...	„	40%		
444	幻燈器及同部分品	Magic lanterns and parts thereof... ..	„	50%		
445	寫真器及同部分品	Photographic instruments and parts thereof ... ..	„	50%		
446	蓄音器及同部分品	Phonographic instruments and parts thereof ... ..	„	50%		
447	縫衣機	Sewing machines:				



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	1 手動ノモノ	1. Hand moving ... ..	每百斤 100 Kin.	11.100 <small>円・十錢</small> Yen		
	2 足動ノモノ	2. Foot moving ... ..	”	8.250		
448	縫衣機部分品	Parts of sewing machines ...	從 價 Ad. Val.	20%		
449	潜水器及同部分品	Diving apparatus and parts thereof... ..	”	20%		
450	タイプライター	Typewriters ... ..	”	20%		
451	電信機、電話機及同部分品	Telegraphic and telephonic instruments and parts thereof	”	20%		
452	蒸 鐘	Boilers ... ..	”	15%		
453	蒸氣機關、瓦斯機關、石油 機關、發電機其ノ他ノ 原動力機及同部分品	Steam engines, gas engines, petroleum engines, electric engines and other motive power machines and parts thereof... ..	”	15%		
454	金屬工機械、木工機械及 同部分品	Machine tools and wood work- ing machinery and parts thereof... ..	”	15%		
455	紡績機械、製織機械及同 部分品	Spinning and weaving ma- chinery and parts thereof ...	”	15%		
456	其ノ他ノ機械及同部分品	All other machinery and parts thereof... ..	”	15%		
	協 定 印刷機械	Convention. Printing machines .. ...			從 價 Ad. Val.	5% (F.)

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	<b>第十九類</b>	<b>GROUP XIX.</b>				
	<b>雜 品</b>	<b>Miscellaneous</b>				
		<b>Articles.</b>				
457	コブラ	Copra ... ..		無 稅 Free.		
458	フノリ	Funori ( <i>Gloiopeltis</i> ) ... ..		全 上 Do.		
459	石花菜	Sekkasai ( <i>Gelidium corneum</i> )		全 上 Do.		
460	鞣皮用樹皮	Tan-bark... ..	每百斤 100 Kin.	0.420		
461	籐	Rattans :				
	1 割リタルモノ	1. Split ... ..	”	1.320		
	2 其ノ他	2. All others ... ..	”	0.940		
462	竹材	Bamboos ... ..	從 價 Ad. Val.	20%		
463	コルク	Cork :				
	1 樹皮	1. Bark ... ..	每百斤 100 Kin.	1.660		
	2 栓	2. Stoppers ... ..	”	8.920		
	3 其ノ他	3. All others ... ..	從 價 Ad. Val.	10%		
464	木材	Wood :				
	1 花梨木、鉄刀木、黄 楊木、紅木、紫檀及 黒檀	1. <i>Kwarin</i> ( <i>Cydonia sine- nsis</i> ), <i>Tagayasan</i> or iron wood, <i>Tsuge</i> or box wood, red or rose wood, and santalum and ebony wood	每百斤 100 Kin.	0.630		
	2 リグナムザアイタ	2. <i>Lignum vitæ</i> ... ..	”	0.600		
	3 チーキ	3. Teak ... ..	每百立方フ 100 cb. ft.	11.800		
	4 オregonバイン、フ アー及シダー	4. Oregon pine, fir and cedar :				



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	甲 板	A. board ... ..	厚一インチニ テ每百方フ井 ト 100 Superficial ft.	0.000		
	乙 丸材及角材	B. timber, round, squared or sided ... ..	每百立方フ井 ト 100 cb. ft.	4.560		
	5 桐	5. Kiri ( <i>Paulownia tomentosa</i> ) ... ..	每百斤 100 Kin.	0.520		
	6 其ノ他	6. All others ... ..	從 價 Ad. Val.	15%		
465	薪材	Fire-wood ... ..	每百斤 100 Kin.	0.050		
466	木炭	Charcoal ... ..	從 價 Ad. Val.	15%		
467	骨炭	Do., animal ... ..	每百斤 100 Kin.	0.790		
468	電燈用カーボンロッド	Carbon rods for electric light	”	6.860		
469	製紙用バルブ	Pulp for paper manufacture ...	”	0.250		
470	スパルテリー	Spalteries... ..	從 價 Ad. Val.	20%		
471	麥稈眞田	Straw braids or plaits:				
	1 幅一インチノ四分ノ 一ヲ超エサルモノ	1. Not exceeding $\frac{1}{4}$ inch in breadth ... ..	每百斤 100 Kin.	20.300		
	2 幅一インチノ八分ノ 三ヲ超エサルモノ	2. Not exceeding $\frac{3}{8}$ inch in breadth ... ..	”	7.790		
	3 其ノ他	3. All others ... ..	”	3.350		
472	フェルト製帽體	Hat bodies, felt ... ..	”	19.700		
473	帽子用裏革 (模造革ヲ含 ム)	Sweat bands or hat leather (in- cluding imitation) ... ..	”	30.500		
474	蓆	Mats and mattings:				
	1 包蓆	1. Packing ... ..		無 稅 Free.		
	2 藁蓆	2. Of rush... ..	從 價 Ad. Val.	30%		
	3 椰皮蓆	3. Of coir ... ..	每十方ヤード 10 sq. yds.	1.610		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	4 其ノ他	4. All others ... ..	從 價 Ad. Val.	30%		
475	ヲークム	Oakum ... ..	每百斤 100 Kin.	0.660		
476	タードフェルト、タード ペーパー、マルソイド 其ノ他類似ノ屋背用又 ハ船底用材料	Tared felt, tared paper, mal- thoid and other similar roof- ing and seathing materials:				
	1 タードフェルト	1. Tared felt ... ..	”	2.100		
	2 其ノ他	2. All others ... ..	從 價 Ad. Val.	20%		
477	酵母	Yeast ... ..	”	15%		
478	麥芽	Malt... ..	每百斤 100 Kin.	2.000		
479	飼料	Fodder:				
	1 乾草	1. Hay ... ..	”	0.160		
	2 其ノ他	2. All others ... ..	從 價 Ad. Val.	5%		
480	天蠶糸	Fishing guts ... ..	每百斤 100 Kin.	108.000		
481	封蠟	Sealing wax ... ..	從 價 Ad. Val.	20%		
482	パッター	Putty ... ..	每百斤 100 Kin.	0.970		
483	ローラーコンポジション	Roller composition ... ..	”	9.190		
484	護謨	India rubber or caoutchouc:				
	1 生	1. Crude or raw ... ..		無 稅 Free		
	2 板	2. Plates and sheets:				
	甲 軟質ノモノ	A. soft:				
	イ 厚一ミリメー トルヲ超エサル モノ	a. not exceeding 1 m. m. in thickness ... ..	”	87.800		
	ロ 其ノ他	b. others ... ..	”	35.900		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
485	乙 硬質ノモノ	B. hard... ..	每百斤 100 Kin.	四・十錢圓 Yen 37.800		
	3 竿	3. Rods ... ..	„	31.600	從 價 Ad. Val.	10% (G. B., G.)
	4 管	4. Tubes:				
	甲 軟質ノモノ	A. soft ... ..	„	84.200	„	10% („)
	乙 硬質ノモノ	B. hard... ..	„	63.200	„	10% („)
486	5 其ノ他	5. All others ... ..	從 價 Ad. Val.	20%	„	10% („)
	ギユタペルカ	Guttapercha:				
	1 生	1. Crude or raw ... ..		無 稅 Free.		
	2 板	2. Plates and sheets... ..	每百斤 100 Kin.	39.400		
487	3 其ノ他	3. All others ... ..	從 價 Ad. Val.	20%		
	護謨及ギユタペルカ製品 (別號ニ掲ケサルモノ)	Caoutchouc and Guttapercha manufactures, not otherwise provided for:				
	1 櫛	1. Combs... ..	每百斤 100 Kin. 内裝共 including inner Packing.	161.000		
	2 チーツ	2. Teats... ..	„	171.000		
488	3 其ノ他	3. All others ... ..	從 價 Ad. Val.	40%		
	協 定 護謨製品	Convention. Caoutchouc manufactures of ... ..			„	10% (G. B.)
489	デンタルラバー	Dental rubber... ..	„	20%		
490	インヂヤラバー液	India rubber solution ... ..	每百斤 100 Kin. 容器共 including receptacles	18.000		
491	屑護謨及故護謨 (改造用 ノミニ適スルモノ)	Waste or old caoutchouc (fit only for remanufacturing)... ..		無 稅 Free.		
492	ハードファイバー(竿、板 及管ノ類)	Hard fibres(rods, plates, sheets, tubes, & c.) ... ..	每百斤 100 Kin.	10.900		

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
491	セリユロイド (條帶竿板 及管ノ類)	Celluloid (bars, bands, rods, plates, sheets, tubes, & c.) ...	百 斤 100 Kin.	四・十錢圓 Yen 25.600		
492	セリユロイド製品 (別號 ニ掲ケサルモノ)	Celluloid manufactures, not otherwise provided for:				
	1 櫛	1. Combs ... ..	每百斤 100 Kin. 内裝共 including inner packing.	67.500		
493	2 其ノ他	2. All others ... ..	從 價 Ad. Val.	40%		
	ブラッシ及箒	Brushes and brooms ... ..	„	40%		
494	金剛砂布	Emery cloth ... ..	每百斤 100 Kin.	2.670		
495	砂紙	Sand paper ... ..	„	1.860		
496	金剛砂砥	Emery wheels... ..	„	6.160		
497	坩堝	Crucibles... ..	從 價 Ad. Val.	20%		
498	ポートルランドセメント	Portland cement ... ..	每百斤 100 Kin.	0.330	百 斤 100 Kin.	0.065 (G. B., G.)
499	石絨板	Asbestos boards or sheets ... ..	„	2.050		
500	機關用パッキング	Packings for engines ... ..	„	7.510		
501	機械用帶及管	Belting and hoses for machine- ry:				
	1 革製ノモノ	1. Of leather ... ..	„	25.300		
	2 護謨製ノモノ	2. Of caoutchouc ... ..	„	12.500		
	3 帆布製ノモノ	3. Of canvas ... ..	„	13.500		
502	4 其ノ他	4. All others ... ..	從 價 Ad. Val.	15%		
	馬具	Saddles, bridles and harness... ..	„	40%		
503	旅櫃、提囊及佩袋	Trunks, portmanteaux, satch- els, knapsacks and travelling or courier bags ... ..	„	40%		



番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
504	皮革製品 (別號ニ掲ケサルモノ)	Leather manufactures, not otherwise provided for ...	從 價 Ad. Val.	40%		
505	額縁及天井縁	Picture frames and mouldings	„	50%		
506	木製品 (別號ニ掲ケサルモノ)	Wood manufactures, not otherwise provided for ...	„	40%		
507	竹葦及籐製品 (別號ニ掲ケサルモノ)	Cane and rattan manufactures, not otherwise provided for	„	40%		
508	ランプ、提燈及同部分品	Lamp, lanterns and parts thereof:				
	1 インカンデッセントエレクトリックランプ	1. Incandescent electric lamps:				
	甲 三十二燭光ヲ超エサルモノ	A. not exceeding 32 candle power ...	每百個 100 Pcs.	5.800		
	乙 其ノ他	B. others ...	„	10.200		
	2 アスベストスマンタル	2. Asbestos mantles...	„	5:100		
	3 其ノ他	3. All others ...	從 價 Ad. Val.	30%		
509	杖、鞭及傘柄	Walking sticks, whips and umbrella or parasol sticks:				
	1 金銀製又ハ鍍金銀製ノ金具ヲ付シタルモノ	1. With fittings, of gold or silver and gilt or silvered	„	50%		
	2 其ノ他	2. All others ...	„	40%		
510	傘	Umbrellas and parasols:				

番 號 No.	品 名	ARTICLES.	國 定 稅 率 General Tariff.		協 定 稅 率 Conventional Tariff.	
			單 位 Unit.	率 Rate.	單 位 Unit.	率 Rate.
	1 絹製又ハ絹入ノモノ	1. Of silk, wholly or partly	從 價 Ad. Val.	50%		
	2 其ノ他	2. All others ...	„	40%		
511	傘、杖及鞭ノ手	Handles of umbrellas, parasols, sticks or whips;				
	1 金銀製又ハ鍍金銀製ノモノ	1. Of gold or silver and gilt or silvered ...	„	50%		
	2 其ノ他	2. All others ...	„	40%		
512	寫真用フィルム	Photographic films:				
	1 現象セザルモノ	1. Undeveloped ...	„	40%		
	2 其ノ他	2. Developed ...	„	40%		
513	造花	Artificial flowers ...	„	50%		
514	人物及動物ノ像 (金製ノモノヲ除ク)	Statues, human and animal (excluding those of gold) ...	„	50%		
515	象牙製品 (別號ニ掲ケサルモノ)	Ivory manufactures, not otherwise provided for ...	„	50%		
516	龜甲製品 (別號ニ掲ケサルモノ)	Tortoise-shell manufactures, not otherwise provided for...	„	50%		
517	珊瑚製品 (別號ニ掲ケサルモノ)	Coral manufactures, not otherwise provided for ...	„	50%		
518	假製貴石及假製眞珠	Imitation precious stones and pearls ...	„	50%		
519	化粧具匣	Toilet or dressing cases ...	„	50%		
520	香水、香油、洗齒藥其ノ他各種ノ脂粉薫香類	Toilet or perfumed waters and oils, dentifrices and all other cosmetics and perfumery ...	„	60%		



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	協定	Convention.		円十錢厘 Yen		円十錢厘 Yen
	薰香類	Perfumery:				
	甲 化粧類ノ石鹼 (第五二一號參照)	A. Toilet soap ... (see No. 521)				
	乙 液体ノ薰香即化粧用ノ精油, 香油「ウヰニガー」, 香水及「アルコール」又ハ之ニ類スル他ノ芳香液類	B. Liquid perfumery; essences or extract of scents, oils, vinegars, waters, and alcohols of toilet or scent and other liquids of the same kinds ...			一斤 1 Kin.	0.092 (F.)
	丙 其ノ他液体ニアラサル薰香即「ソノルト」, 「マウダ」, 「コスメチック」, 「ホメード」, 「ペースト」其ノ他之ニ類スル化粧用芳香製品	C. Dry perfumery; salts, powder cosmetics, pomades, pastes and other non-liquid preparations of perfumery toilet ...			從價 Ad. Val.	10% (H)
	附記 天然及人造麝香, 「シゲエウト」及「グレー, アムバー」ハ本項ノ薰香類ニ屬セサルモノトス	NOTE—Musk, natural and artificial, civet and ambregris are excluded from the perfumery.				
521	石鹼	Soaps:				
	1 化粧用ノモノ	1. Toilet ...	每百斤 100 Kin.	24.700	一斤 1 Kin.	0.070 (I)
	2 洗濯用ノモノ	2. Washing:				
	甲 マルセーユ石鹼	A. Marseille soap...	,,	3.920	百斤 100 Kin.	0.972 (J)
	乙 其ノ他	B. Others ...	,,	3.540	,,	0.972 (K)
	3 其ノ他	3. All others ...	從價 Ad. Val.	30%		
	協定	Convention.				
	石鹼(尋常ノ)	Soaps (common) ...			,,	0.972 (L)
522	ビリヤード, テニス, クリケット, 象棋其ノ他ノ遊	Articles for billiards, tennis, cricket, chess and other				

番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
	戲ニ用キル器具及同附屬品	games and accessories there-of ...				
523	體操用具	Articles for gymnastics ...	從價 Ad. Val.	50%		
524	玩具	Toys ...	,,	50%		
525	製造煙草	Tobacco, prepared or manufactured ...	,,	250%		
526	線香	Joss sticks ...	每百斤 内裝共 100 Kin. in- cluding inner packing	4.140		
527	燐寸	Matches ...	從價 Ad. Val.	40%		
528	煙火	Fire works ...	每百斤 100 Kin.	6.410		
529	爆發藥	Explosives:				
	1 火藥 (無烟火藥藥ヲ除ク)	1. Gunpowder (excluding smokeless gunpowder) ...	,,	6.300		
	2 ダイナマイト	2. Dynamite ...	,,	5.900	一斤 1 Kin.	0.056 (G.)
	3 デト子ートル	3. Detonators ...	每百斤 内裝共 100 Kin. in- cluding inner packing	30.300		
	4 フューズ	4. Fuses ...	每百斤 100 Kin.	22.800		
	5 其ノ他	5. All others ...	從價 Ad. Val.	25%		
530	藥莢及銃砲彈	Cartridges and projectiles for fire arms ...	,,	40%		
531	獵銃	Sporting guns ...	,,	40%		
532	銃砲、刀劍其ノ他ノ諸兵器	Muskets, revolvers, cannons, bayonets, side-arms and other arms ...	,,	40%		
533	雛形	Models ...	無稅 Free.			
534	看板	Sign boards ...	全上 Do.			



番號 No.	品名	ARTICLES.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Unit.	率 Rate.	單位 Unit.	率 Rate.
535	肥料 (糠、油槽、食用=適 セサル乾魚、骨粉、血 粉、骨灰、鳥糞、過磷酸 石灰等)	Manure (bran, oil cakes, dried fish unfit for food, bone dust, dried blood, bone ash, guano, supephosphate of lime & c.) ... ..	從價 Ad. Val.	無稅 Free.		
536	別號=掲ケサル未製品	All other articles, raw, crude or unmanufactured ... ..	,,	10%		
537	別號=掲ケサル半製品	All other articles, partly manufactured ... ..	,,	20%		
538	別號=掲ケサル全製品	All other articles, wholly manufactured :				
	1 粗ナルモノ	1. Coarse ... ..	,,	30%		
	2 精ナルモノ	2. Fine ... ..	,,	40%		

備考 從量稅率ノ單位ハ圓トス

N. B. The unit of the rate of specific duty is Yen.

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N. B.—The abbreviation "n. o. p. f." denotes "not otherwise provided for."

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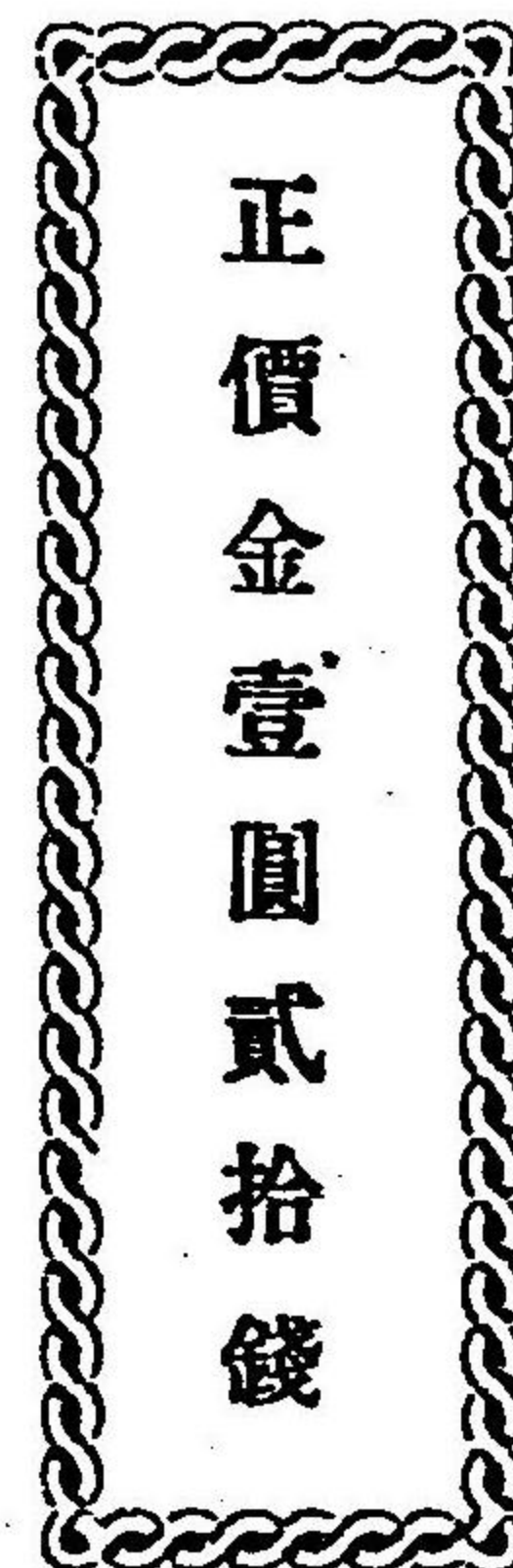
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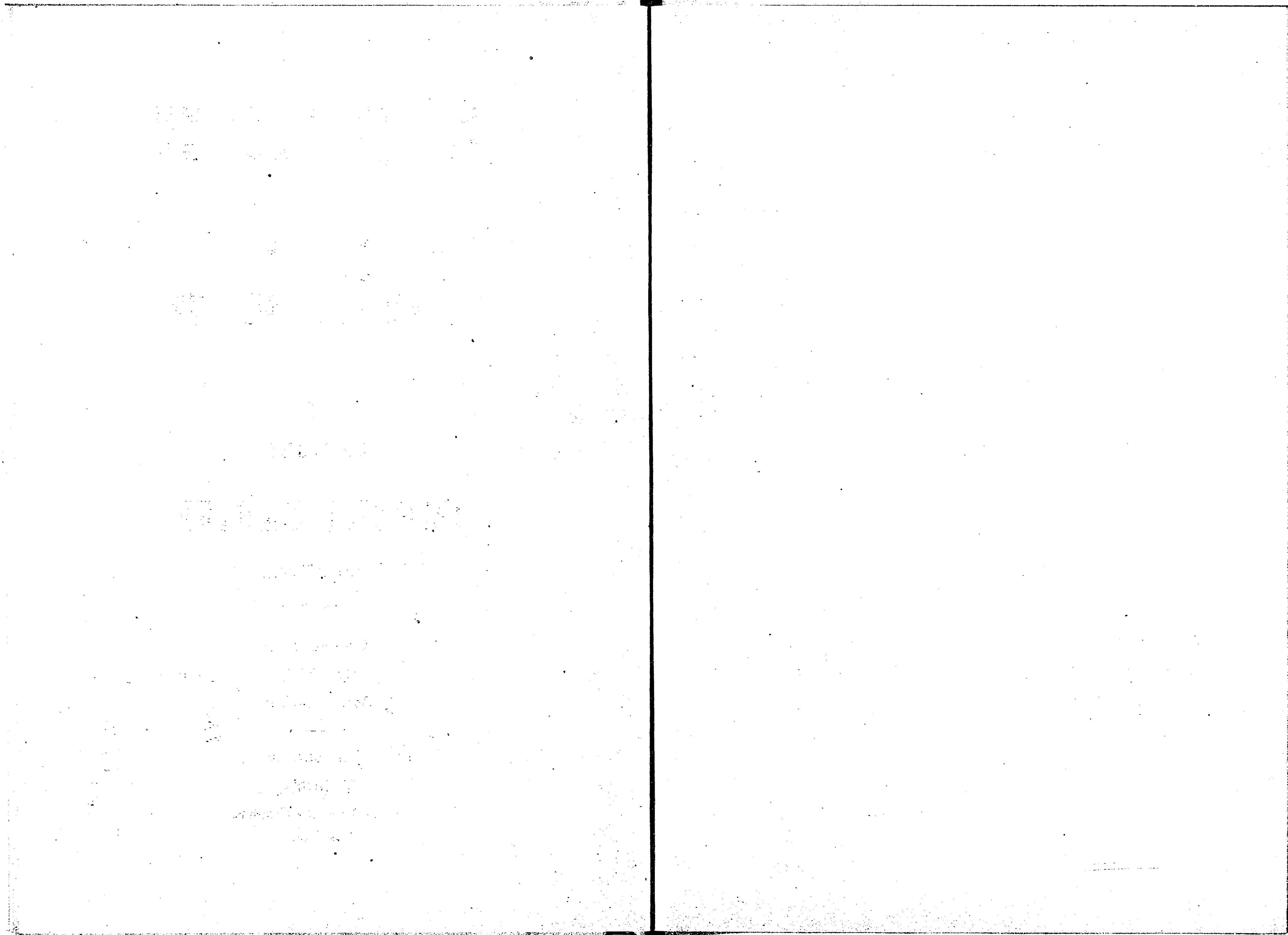
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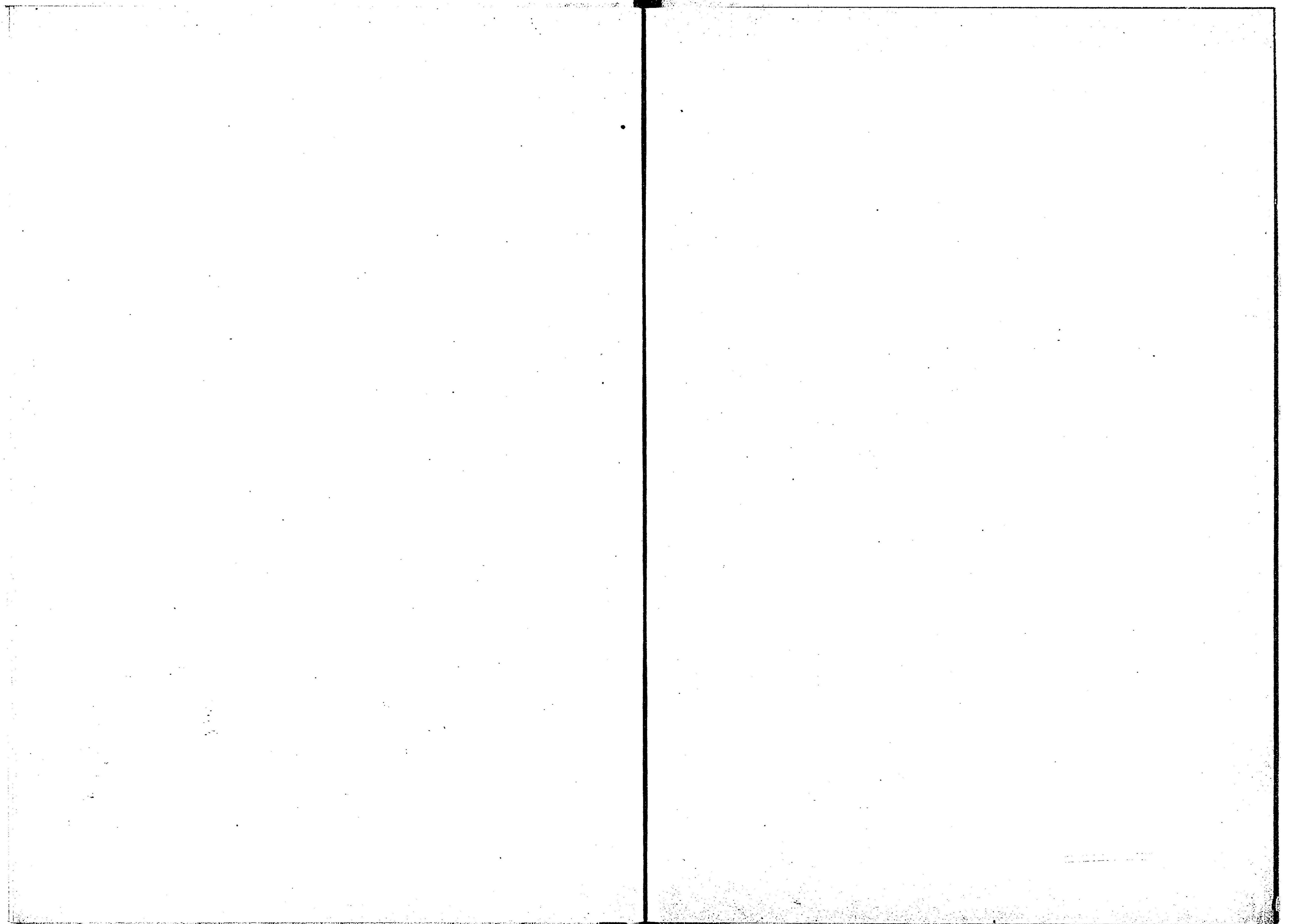
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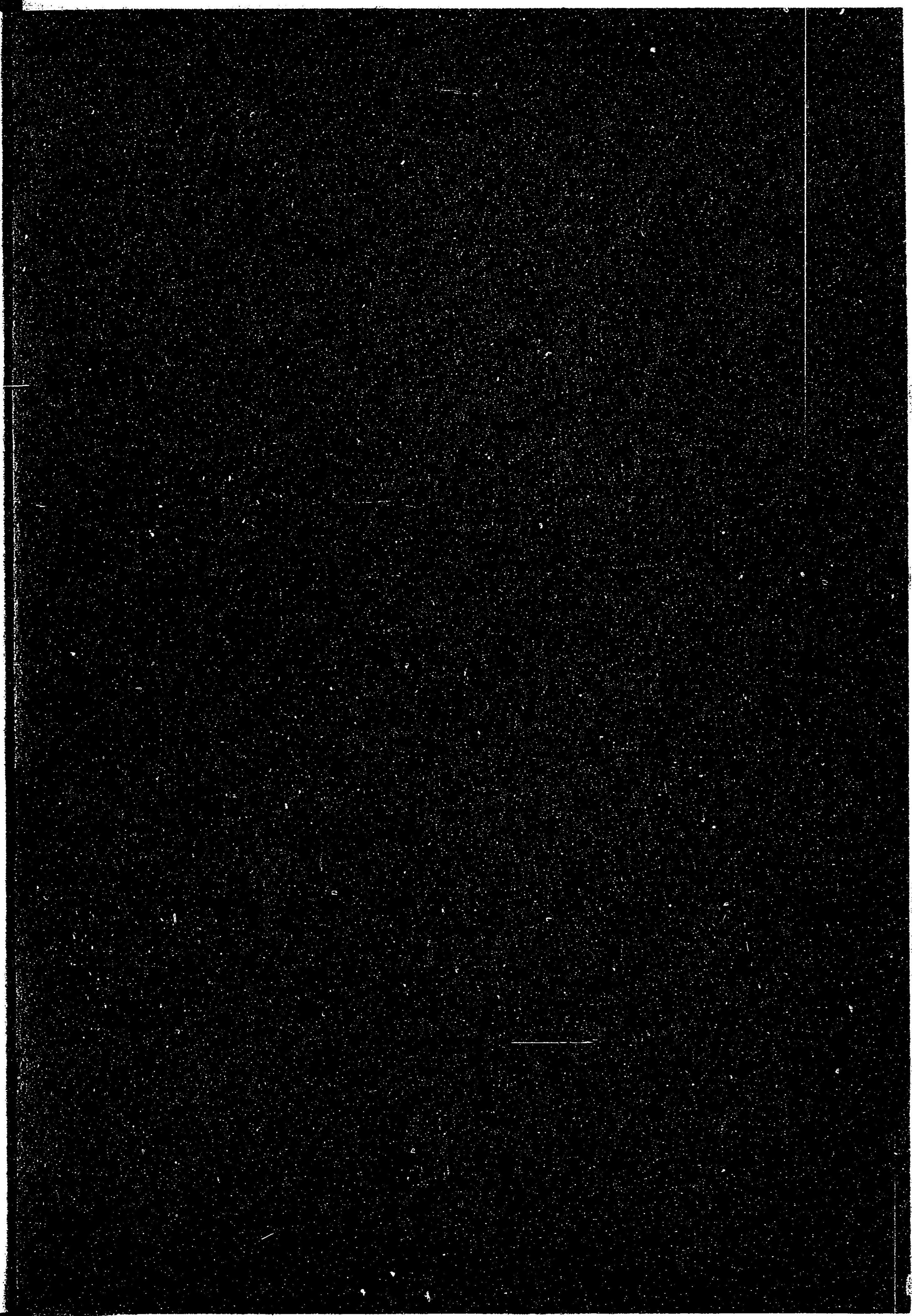
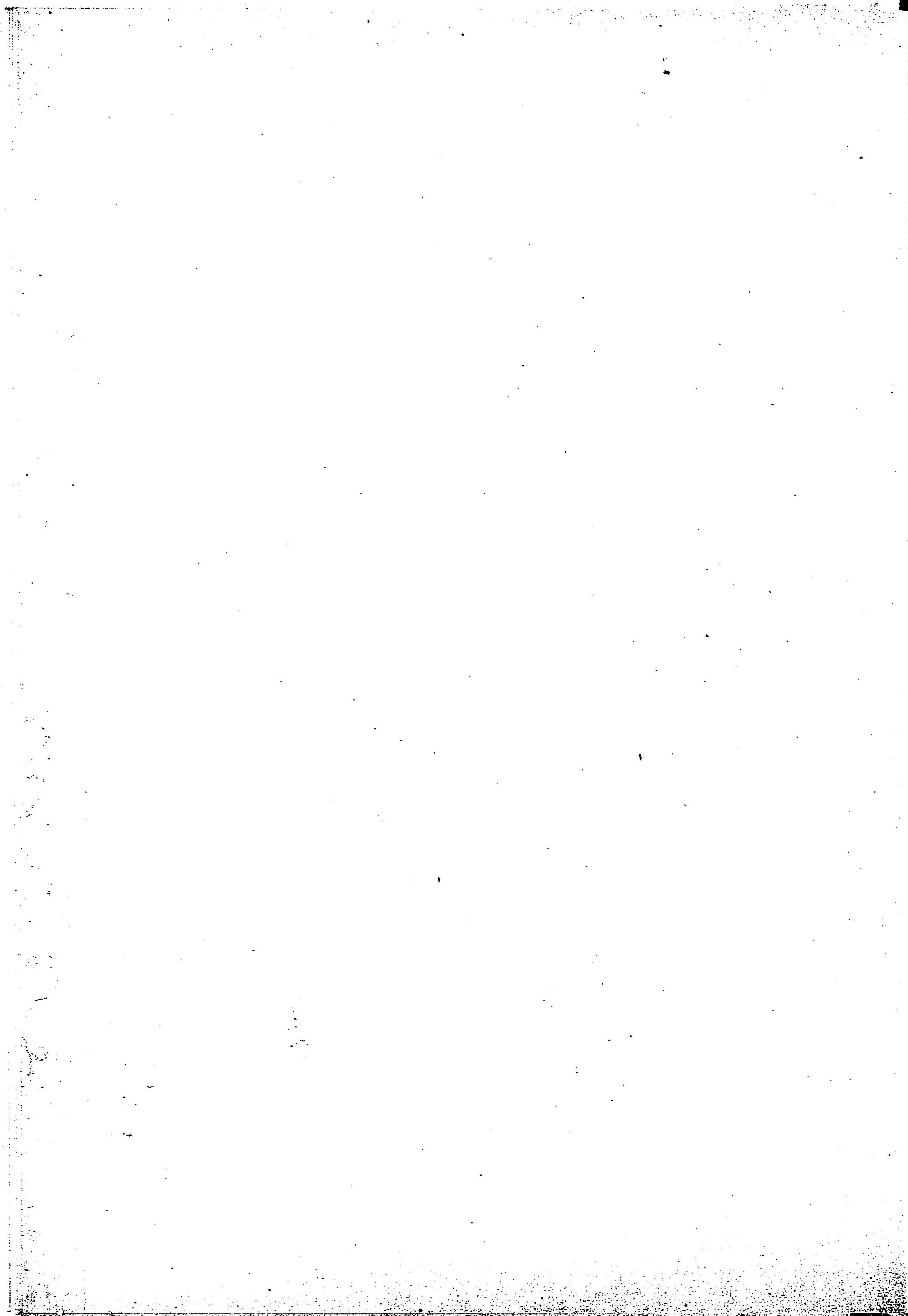




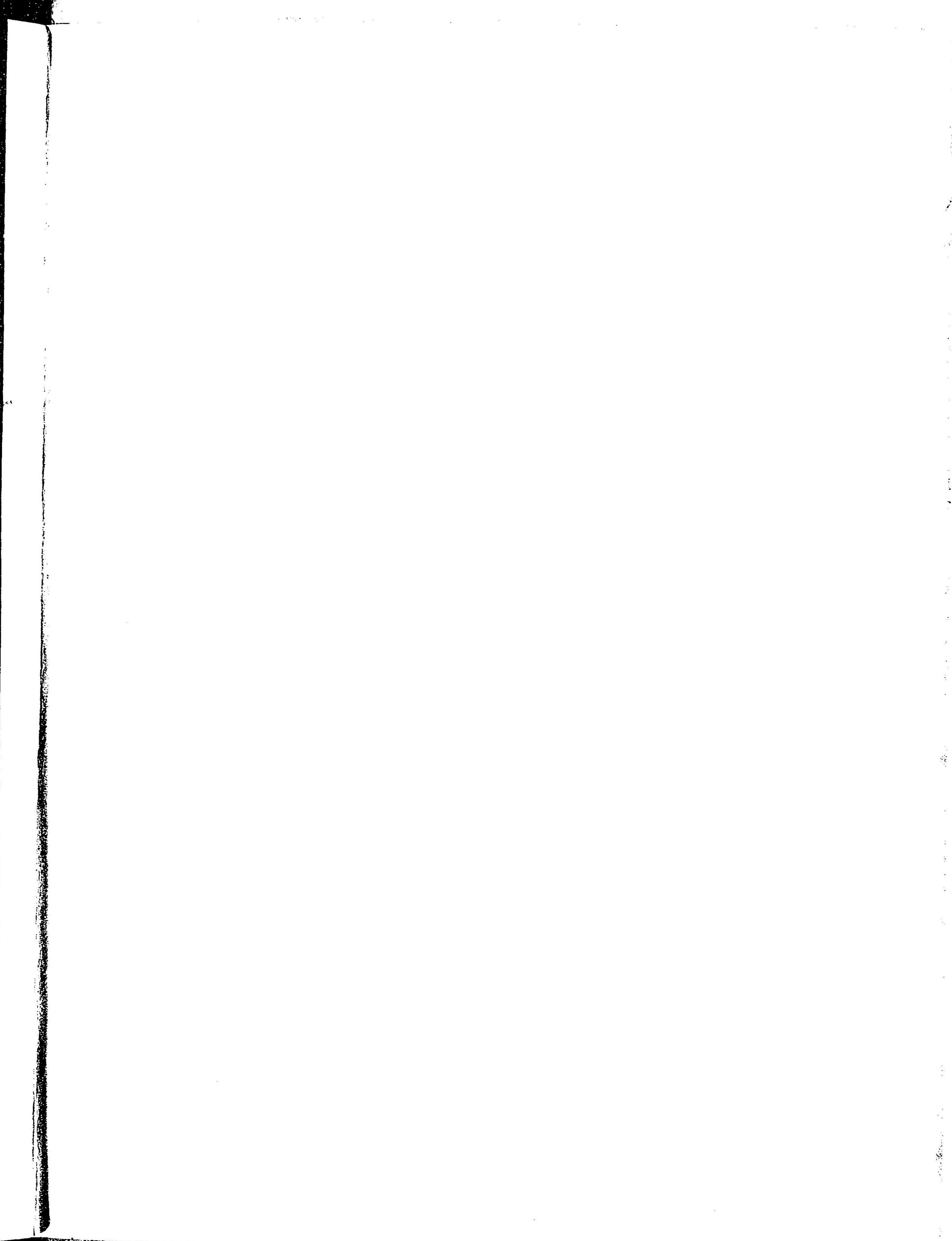
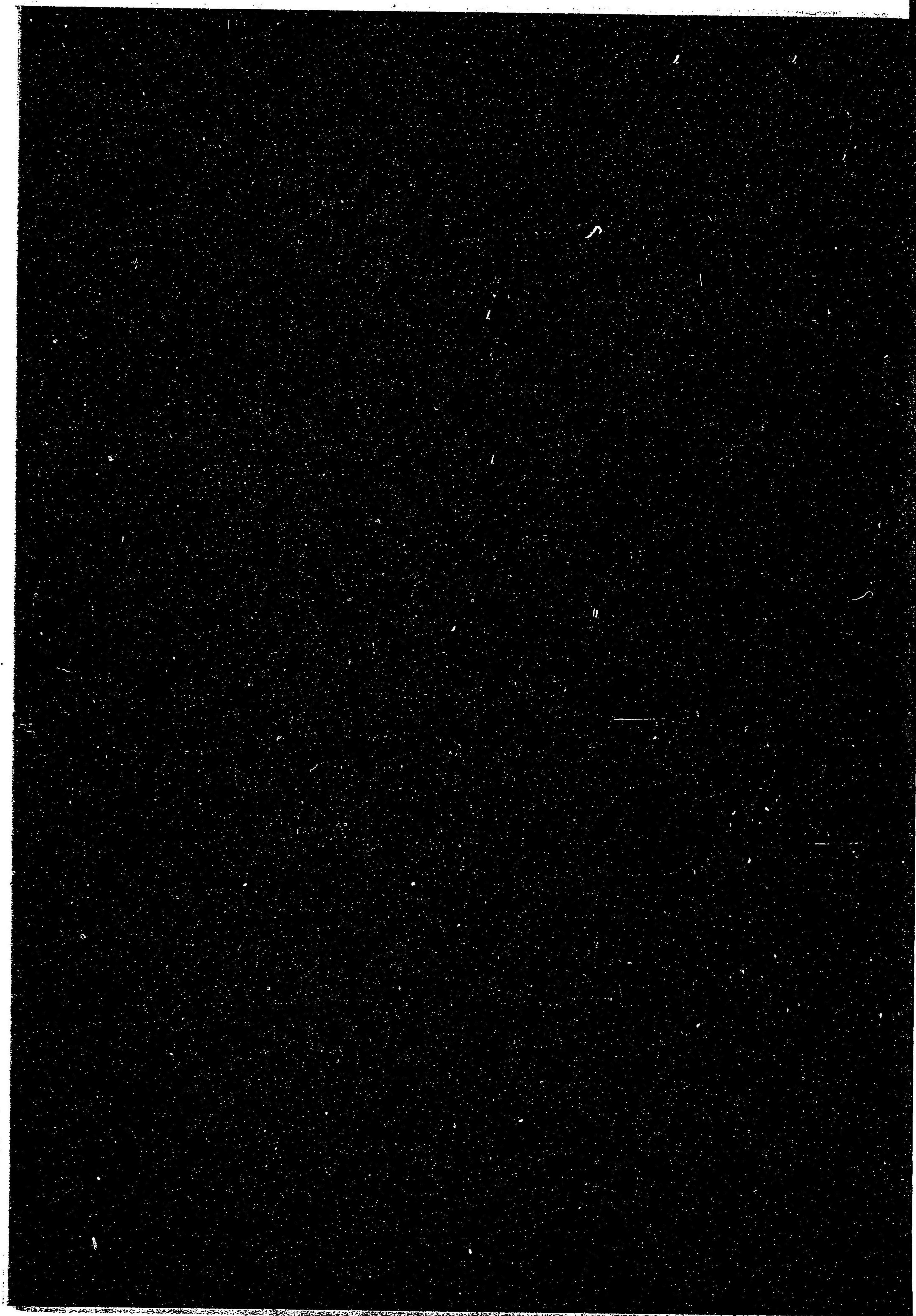














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