

Acting Appraising Commission.

中華民國海關出口稅則

中華民國二十年五月七日

國民政府公布

自民國二十年六月一日起施行
(自民國二十二年三月十日起改按國幣稅率征收)

Customs Export Tariff of the Republic of China (1931).

*Promulgated by the National Government on 7th May 1931
and enforced from 1st June 1931.*

(With Standard Dollar rates effective from 10th March 1933.)

民國二十二年三月上海總稅務司署統計科印行

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民國二十年中華民國海關出口稅則

Customs Export Tariff of the
Republic of China
(1931).

附註

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

NOTE.

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

第一類 動物, 動物產品, 及魚介產品類
I.—ANIMALS, ANIMAL AND FISHERY PRODUCTS.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	動物及動物熟皮及魚皮貨及魚介海產品不在內	Animals and Animal Products (not including Hides, Leather, and Skins (Furs) and Fishery and Sea Products).	每 Per 國幣 \$
1	動物之生活者	Animals, Living.....	從價 Value 7½%
2	猪鬃	Bristles.....	” ” 7½%
3	蛋及蛋製品	Eggs and Egg Products:—	
	(甲) 乾蛋白, 乾蛋黃, 黃白不分之乾蛋	(a) Egg Albumen, Yolk, and Whole Egg (Mélange), Dried.	担 Picul 7.01
	(乙) 冰濕蛋白, 冰濕蛋黃, 黃白不分之冰濕蛋 (蛋製製品不在內)	(b) Egg Albumen, Yolk, and Whole Egg (Mélange), Moist and Frozen (not including Glycerised Egg Products).	” ” 2.34
	(丙) 鮮蛋 (鮮凍蛋在內)	(c) Eggs, Fresh, in Shell (including Chilled Eggs in Shell).	從價 Value 7½%
	(丁) 皮蛋, 鹹蛋	(d) Eggs, Preserved and Salted.....	千 Thousand 1.03
4	禽毛*	Feathers *.....	從價 Value 7½%
5	馬鬃	Hair, Horse.....	” ” 7½%
6	頭髮	Hair, Human.....	” ” 7½%
7	蜂蜜 (未淨野蜂窩在內)	Honey (including Wild Uncleaned Honey).	担 Picul 1.18
8	腸	Intestines.....	從價 Value 5%
9	鮮凍肉 (家禽, 野味在內)†	Meats, Fresh or Frozen (including Game and Poultry). †	” ” 7½%
10	製過肉	Meats, Preserved and Prepared:—	
	(甲) 散裝整隻火腿	(a) Hams, Whole, in bulk.....	担 Picul 3.43
	(乙) 其他	(b) Others.....	從價 Value 7½%
11	骨 (虎骨在內)	Bones (including Tigers' Bones).....	” ” 7½%
12	牛皮膠	Glue, Cow.....	担 Picul 1.17
13	牛角	Horns, Buffalo and Cow.....	” ” 0.84
	鹿角	Horns, Deer, completely hardened.....	” ” 3.58

*帶毛禽皮: 禁運出洋 Bird Skins with Feathers on: export prohibited.

†野禽獸: 限制出洋 Game: export restricted.

第一類 動物, 動物產品, 及魚介產品類
I.—Animals, Animal and Fishery Products—*continued.*

號列 No.	貨名 NAME OF ARTICLE.		單位及稅則 TARIFF UNIT AND DUTY.	
	動物及動物 產品類	Animals and Animal Products— <i>continued.</i>	每 Per	國幣 \$
15	老鹿茸.....	Horns, Deer, Old.....	從價 Value	7½%
16	嫩鹿茸.....	Horns, Deer, Young.....	” ”	7½%
17	麝香.....	Musk.....	” ”	7½%
18	介殼, 蠣殼.....	Sea Shells and Oyster Shells.....	担 Picul	0.22
19	水牛筋, 牛筋, 鹿筋	Sinews, Buffalo, Cow, and Deer.....	” ”	2.96
20	牲油.....	Tallow, Animal.....	” ”	1.26
21	動物產蠟	Wax:—		
	(甲) 白蠟(蟲蠟)	(a) White (Insect Wax).....	担 Picul	5.61
	(乙) 黃蠟(蜂蠟)	(b) Yellow (Beeswax).....	” ”	3.74
22	未列名動物產品	Animal Products, n.o.p.f.	從價 Value	7½%
	生皮, 羔皮, 皮 貨	Hides, Leather, and Skins (Furs).		
23	乾, 濕, 醃, 未醃生 牛皮(小牛皮在內)	Hides, Buffalo and Cow (including Calf), Dry or Wet, Salted or Unsalted.	担 Picul	3.27
24	粗硝熟牛皮(踏鹽 硝成之鞋底皮在 內)	Leather, Buffalo and Cow, simply Tanned (including Chrome Sole Leather).	” ”	0.98
25	已硝或未硝皮貨未 製成者	Skins, Dressed or Undressed, not made up:—		
	(甲) 狗皮.....	(a) Dog.....	從價 Value	7½%
	(乙) 山羊皮(猾皮 在內)	(b) Goat (including Kid Skins).....	” ”	7½%
	(丙) 旱獺皮...	(c) Marmot.....	” ”	7½%
	(丁) 獾皮.....	(d) Raccoon.....	” ”	7½%
	(戊) 綿羊皮(羔皮 在內)	(e) Sheep (including Lamb Skins)...	” ”	7½%
	(己) 灰鼠皮...	(f) Squirrel.....	” ”	7½%
	(庚) 黃狼皮...	(g) Weasel.....	” ”	7½%
	(辛) 其他.....	(h) Others.....	” ”	7½%

第一類 動物, 動物產品, 及魚介產品類續
 I.—Animals, Animal and Fishery Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.		
	生皮, 熟皮, 皮貨續	Hides, Leather, and Skins (Furs)—continued.	每 Per	國幣 \$
26	已製成皮貨...	Skins, made up or Mounted	從價 Value	7½ %
27	未列名生皮, 熟皮	Hides and Leather, n.o.p.f.	" "	7½ %
	魚介, 海產品	Fishery and Sea Products.		
28	海參	Bicho de Mar:—		
	(甲) 黑海參...	(a) Black	担 Picul	5.30
	(乙) 白海參...	(b) White	" "	1.87
29	魷魚, 墨魚...	Fish, Cuttle	" "	1.45
30	乾魚	Fish, Dried	" "	0.95
31	魚膠	Fish Glue	" "	7.17
32	魚肚	Fish Maws	" "	7.17
33	鹹魚	Fish, Salted	" "	0.37
34	魚皮(鯊魚皮在內)	Fish Skin (including Sharks' Skin)	" "	1.87
35	沙菜	Mussels, Dried	" "	1.56
36	蝦乾, 蝦米(碎蝦米不在內)	Prawns and Shrimps, Dried (not including Crushed Shrimps).	" "	1.32
37	魚翅	Sharks' Fins:—		
	(甲) 黑魚翅...	(a) Black	担 Picul	2.65
	(乙) 肉翅(即淨魚翅)	(b) Clarified	" "	17.14
	(丙) 白魚翅...	(c) White	" "	6.23
38	碎蝦米	Shrimps, Crushed	從價 Value	7½ %
39	未列名魚介, 海產品	Fishery and Sea Products, n.o.p.f.	" "	7½ %

第二類 植物產品類

(竹, 燃料, 藤, 木材, 木, 紙, 及 紡織 原料 不在 內)

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

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	豇	Beans and Peas.	
40	大豇(黑豇, 青豇, 白豇, 黃豇, 在內, 白藥豇不在內)	Beans, Black, Green, White, and Yellow (not including White Medicinal Beans).	担 Picul 0.14
41	蠶豇	Beans, Broad	" " 0.23
42	綠豇	Beans, Green, Small	" " 0.28
43	赤豇	Beans, Red	" " 0.28
44	豌豆及未列名豇	Peas and Beans, n.o.p.f.	" " 0.23
	雜糧及其製品	Cereals and Cereal Products.	
45	糠, 麸	Bran	從價 Value 7½%
46	蕎麥	Buckwheat	担 Picul 0.20
47	雜糧粉	Flour:—	
	(甲) 麥粉(機製) (麥屑在內)	(a) Flour, Wheat (Machine-milled) (including Semolina).	担 Picul 0.41
	(乙) 未列名雜糧粉	(b) Flour, n.o.p.f.	從價 Value 7½%
48	高粱	Kaoliang (Sorghum)	担 Picul 0.23
49	玉蜀黍	Maize	" " 0.23
50	小米	Millet	" " 0.41
51	米, 草*	Rice and Paddy *	" " 0.53
52	子餅(碎餅及粉在內)	Seed-cake (including Crushed and Powdered):—	
	(甲) 豆餅	(a) Bean-cake	担 Picul 0.05
	(乙) 棉子餅	(b) Cotton Seed-cake	" " 0.08
	(丙) 花生餅	(c) Groundnut Cake	" " 0.07
	(丁) 菜子餅	(d) Rape Seed-cake	" " 0.07
53	小麥	Wheat	" " 0.39
54	未列名雜糧	Cereals, n.o.p.f.	" " 0.39

* 禁運出洋 Export prohibited.

第二類 植物產品類

II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIEF UNIT AND DUTY.	
	植物性染料	Dyestuffs, Vegetable.	
55	靛 (甲) 乾靛 (乙) 水靛	Indigo:— (a) Dry (b) Liquid	担 Picul " "
			3·12 0·70
56	五倍子	Nutgalls	" "
			1·56
57	薑黃	Turmeric	" "
			0·36
58	未列名植物性染料	Dyestuffs, Vegetable, n.o.p.f.	從價 Value
			7½%
	鮮菓, 乾菓, 製菓	Fruits, Fresh, Dried, and Preserved.	
59	栗子	Chestnuts, Fresh	担 Picul
			0·64
60	黑棗	Dates, Black, Dried	" "
			0·78
61	紅棗	Dates, Red, Dried	" "
			0·58
62	荔枝乾	Lichees, Dried	" "
			1·32
63	桂圓乾	Lungngans, Dried	" "
			1·14
64	桂圓肉	Lungngan Pulp	" "
			1·71
65	橄欖 (甲) 鮮	Olives:— (a) Fresh	担 Picul
	(乙) 鹹及製過	(b) Salted or Preserved	" "
			0·31 0·72
66	橘子	Oranges, Fresh	從價 Value
			5%
67	核桃仁, 核桃 ...	Walnuts (Kernels and in Shell)	" "
			5%
68	未列名菓品(罐頭菓品在內) (甲) 蜜製及罐頭菓品 (乙) 其他	Fruits, n.o.p.f. (including Canned Fruits):— (a) Preserved in Syrup and/or Canned (b) Others	從價 Value " "
			5% 7½%

第二類 植物產品類

II.—Agricultural Products—*continued.*

號列 No.	貨名 NAME OF ARTICLE.		單位及稅則 TARIFF UNIT AND DUTY.	
	藥材及香料 (化學產品不在內)	Medicinal Substances and Spices (not including Chemicals).	每 Per	國幣 \$
69	碎八角.....	Aniseed, Broken.....	從價 Value	5%
70	八角茴香.....	Aniseed Star.....	” ”	5%
71	檳榔.....	Betelnuts.....	担 Picul	0.56
72	檳榔衣.....	Betelnut Husks.....	” ”	0.41
73	樟腦.....	Camphor.....	” ”	6.86
74	砂仁.....	Cardamoms, Inferior.....	” ”	2.65
75	白豆蔻.....	Cardamoms, Superior.....	” ”	18.70
76	桂子.....	Cassia Buds.....	” ”	1.14
77	桂皮.....	Cassia Lignea.....	從價 Value	5%
78	桂枝.....	Cassia Twigs.....	担 Picul	0.34
79	茯苓(整,片,塊).....	China-root (Whole, Sliced, or in Cubes).....	” ”	1.11
80	肉桂.....	Cinnamon.....	” ”	4.21
81	良薑.....	Galangal.....	” ”	0.36
82	人參.....	Ginseng.....	從價 Value	7½%
83	甘草(碎甘草在內).....	Liquorice (including Scraped Liquorice Root).....	担 Picul	1.71
84	肉豆蔻.....	Nutmegs.....	” ”	2.96
85	陳皮, 柚皮.....	Peel, Orange and Pumelo.....	從價 Value	5%
86	大黃.....	Rhubarb.....	担 Picul	2.34
87	藥劑及丸散膏丹.....	Medicinal Preparations.....	從價 Value	5%
88	未列名藥材及香料.....	Medicinal Substances and Spices, n.o.p.f.....	” ”	5%
	油, 蠟	Oils, Tallow, and Wax.		
89	八角油.....	Oil, Aniseed.....	從價 Value	5%
90	豆油.....	Oil, Bean.....	担 Picul	0.31

第二類 植物產品類續

II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.		單位及稅則 TARIFF UNIT AND DUTY.	
	油, 蠟 燭	Oils, Tallow, and Wax—continued.	每 Per	國幣 \$
91	桂皮油.....	Oil, Cassia.....	担 Picul	17.14
92	草麻油.....	Oil, Castor.....	” ”	1.08
93	棉子油.....	Oil, Cotton-seed.....	” ”	0.70
94	花生油(生油) ..	Oil, Groundnut.....	” ”	0.70
95	麻子油.....	Oil, Hemp-seed.....	” ”	0.70
96	胡麻子油.....	Oil, Linseed.....	” ”	0.70
97	蘇子油.....	Oil, Perilla-seed.....	” ”	0.70
98	菜油.....	Oil, Rape-seed.....	” ”	0.70
99	芝麻油.....	Oil, Sesamum-seed.....	” ”	0.70
100	茶油.....	Oil, Tea.....	” ”	0.70
101	桐油.....	Oil, Wood.....	” ”	2.49
102	未列名植物油 ..	Oils, Vegetable, n.o.p.f.	從價 Value	7½%
103	桐油.....	Tallow, Vegetable.....	担 Picul	1.23
104	樹蠟(漆油).....	Wax, Vegetable.....	” ”	1.23
	子 仁	Seeds.		
105	花生	Groundnuts:—		
	(甲)帶殼花生	(a) In Shell.....	担 Picul	0.36
	(乙)花生仁(去皮花生仁在內)	(b) Shelled (including Blanched Peanuts).	” ”	0.45
106	杏仁.....	Seed, Apricot.....	” ”	2.57
107	草麻子.....	Seed, Castor.....	從價 Value	7½%
108	棉子.....	Seed, Cotton.....	” ”	7½%
109	麻子.....	Seed, Hemp.....	” ”	7½%
110	蓮子.....	Seed, Lily-flower (Lotus-nuts) ..	担 Picul	3.04
111	胡麻子.....	Seed, Linseed.....	從價 Value	7½%

第二類 植物產品類

II.—Agricultural Products—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.
	子仁類	Seeds—<i>continued.</i>
112	瓜子.....	Seed, Melon 担 Picul 0.93
113	蘇子.....	Seed, Perilla 從價 Value 7½%
114	菜子.....	Seed, Rape..... " " 7½%
115	芝麻(去殼芝麻不在內)	Seed, Sesamum (not including Sesamum-seed Pulp). 担 Picul 0.67
116	未列名子仁....	Seeds, n.o.p.f. 從價 Value 7½%
	酒	Spirituos Beverages.
117	酒及藥酒.....	Samshu and Medicated Samshu..... 担 Picul 0.58
118	未列名含有酒精之飲料	Spirituos Beverages, n.o.p.f. 從價 Value 7½%
	糖	Sugar.
119	糖,不及和蘭標本色第十一號	Sugar, under No. 11 Dutch Standard .. 担 Picul 0.42
120	糖,和蘭標本色第十一號及以上	Sugar, No. 11 and over, Dutch Standard " " 0.58
121	冰糖.....	Sugar Candy " " 0.81
	茶	Tea.
122	紅茶.....	Tea, Black 免稅 Free
123	磚茶.....	Tea, Brick (including Tea, Tablet)..... 免稅 Free.
124	綠茶.....	Tea, Green..... 免稅 Free.
125	茶末.....	Tea Dust 免稅 Free.
126	毛茶(未經烘烤者)	Tea, Leaf, Unfired 免稅 Free.
127	花爐茶.....	Tea, Scented 免稅 Free.
128	茶片.....	Tea Siftings..... 免稅 Free.
129	茶梗.....	Tea Stalk..... 免稅 Free.
130	未列名茶....	Tea, n.o.p.f. 免稅 Free.

第二類 植物產品類續

II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	菸草	Tobacco.	
131	雪茄菸, 紙菸...	從價 Value	7½%
132	菸葉.....	担 Picul	2.65
133	菸絲.....	” ”	3.12
134	未列名菸.....	從價 Value	7½%
	菜蔬	Vegetables.	
135	木耳	Fungus:—	
	(甲) 黑木耳 ..	担 Picul	3.58
	(乙) 其他.....	從價 Value	7½%
136	蒜頭.....	担 Picul	0.15
137	金針菜.....	” ”	1.09
138	香菌.....	” ”	6.70
139	大頭菜, 鹹蘿蔔乾	” ”	0.31
140	未列名乾, 鮮, 鹹, 菜蔬	從價 Value	5%
	其他植物產品	Other Vegetable Products.	
141	乳腐.....	從價 Value	7½%
142	飼料(青草, 乾草)	” ”	5%
143	醬油.....	担 Picul	0.53
144	粉絲, 通心粉...	” ”	0.92
145	未列名植物產品	從價 Value	7½%

第三類 竹, 燃料, 藤, 木材, 木, 及 紙類
 III.—BAMBOO, FUEL, RATTAN, TIMBER, WOOD,
 AND PAPER.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	國幣 \$	
竹				
Bamboo.				
146	整根竹 (甲) 直徑一英寸及以上 (乙) 直徑不及一英寸	Bamboo:— (a) 1 in. in diameter or over (b) Less than 1 in. in diameter	每 Per	
		千 Thousand	1.42	
		担 Picul	0.26	
147	竹篾, 竹葉等...	Bamboo, Split, Leaf, etc.	從價 Value	7½%
148	竹器.....	Bambooware	” ”	5%
燃料				
Fuel.				
149	炭.....	Charcoal	担 Picul	0.13
150	煤(煤屑及煤屑製磚在內)	Coal (including Coal Dust, and Coal Bricks manufactured from Coal Dust).	噸 Ton	0.53
151	焦炭, 焦煤.....	Coke.....	” ”	1.17
152	柴.....	Firewood.....	担 Picul	0.06
藤				
Rattan.				
153	藤皮.....	Rattan Skin	從價 Value	7½%
154	藤片.....	Rattan, Split.....	担 Picul	0.67
155	藤條(藤心在內)	Rattan, Whole (including Core).....	” ”	0.36
156	藤器及藤製傢具	Rattanware and Rattan Furniture.....	” ”	0.70
木材, 木, 及木製品				
Timber, Wood, and Manufactures thereof.				
157	樑 (甲) 重木樑 (一) 方形者 (子) 長不 過二十尺 六英寸及 方不及二 英寸 (丑) 其他 (二) 非方形 者 (乙) 輕木樑..	Beams:— (a) Hardwood: (1) Square: (i) Not exceeding 26 ft. long and under 12 in. square. (ii) Others..... (2) Other than square	從價 Value	7½%
		” ”	7½%	
		” ”	7½%	
		” ”	7½%	

第三類 竹, 燃料, 藤, 木材, 木, 及紙類

III.—Bamboo, Fuel, Rattan, Timber, Wood, and Paper—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	木材, 木, 及木 製品類	Timber, Wood, and Manufactures thereof—<i>continued.</i>	
158	桅 (甲) 重木桅 (一) 長不 過 四十英尺 (二) 長不 過 六十英尺 (三) 長過 六 十英尺 (乙) 輕木桅 (一) 長不 過 四十英尺 (二) 長不 過 六十英尺 (三) 長過 六 十英尺	Masts and Spars:— (a) Hardwood: (1) Not exceeding 40 ft. long.. (2) Not exceeding 60 ft. long.. (3) Exceeding 60 ft. long..... (b) Softwood: (1) Not exceeding 40 ft. long.. (2) Not exceeding 60 ft. long.. (3) Exceeding 60 ft. long.....	每 Per 從價 Value 7½% 7½% 7½% 7½% 7½% 7½%
159	樁, 柱, 舵樑 (輕木 柱距其大端五英 尺處之圓徑過四十二 英寸者不在內)	Piles, Poles, and Joists (not including Softwood Poles exceeding 42 inches in circumference at 5 ft. from the large end).	7½%
160	板 (甲) 重木板 (樟 木板, 紅木板, 柚 木板不在內) (一) 長不 過 十六英尺, 寬 不過十二英 寸, 厚不過三 英寸 (二) 長不 過 二十四英尺, 寬不過十二 英寸, 厚不 過三英寸 (三) 其他.. (乙) 輕木板 (一) 厚不 過 一英寸 (二) 厚過 一 英寸不過二 英寸 (三) 厚過 二 英寸不過三 英寸	Planks:— (a) Hardwood (not including Cum- phor-wood, Redwood, and Teak): (1) Not exceeding 16 ft. long, 12 ins. wide, and 3 ins. thick. (2) Not exceeding 24 ft. long, 12 ins. wide, and 3 ins. thick. (3) Others..... (b) Softwood: (1) Not over 1 in. thick..... (2) Over 1 in. but not over 2 in. thick. (3) Over 2 ins. but not over 3 ins. thick.	從價 Value 7½% 7½% 7½% 7½% 7½% 7½%

第三類 竹, 燃料, 藤, 木材, 木, 及 紙類 續

III.—Bamboo, Fuel, Rattan, Timber, Wood, and Paper—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.		
	木材, 木, 及木 製品 續	Timber, Wood, and Manufactures thereof— <i>continued.</i>	每 Per	國幣 \$
	板(續)	Planks— <i>continued.</i> —		
	(乙) 輕木板(續)	(b) Softwood— <i>continued.</i>		
	(四) 厚過三 英寸不過四 英寸	(4) Over 3 ins. but not over 4 ins. thick.	從價 Value	7½%
	(五) 厚過四 英寸不過五 英寸	(5) Over 4 ins. but not over 5 ins. thick.	" "	7½%
	(六) 厚過五 英寸不過六 英寸	(6) Over 5 ins. but not over 6 ins. thick.	" "	7½%
	(七) 厚過六 英寸	(7) Over 6 ins. thick.....	" "	7½%
161	柚木.....	Teak.....	" "	7½%
162	未列名木材及木 (樟木板, 紅木板 在內)	Timber and Wood, n.o.p.f. (including Camphor-wood and Redwood Planks).	" "	7½%
163	木器及未列名木 製品	Wood Furniture and Woodware, n.o.p.f.	担 Picul	2.65
	紙	Paper.		
164	上等紙每担值過 國幣十八圓七角	Paper, 1st quality, value over \$ 18.70 per picul.	担 Picul	1.26
165	次等紙每担值過 國幣九圓三角五 分不過十八圓七角	Paper, 2nd quality, value over \$ 9.35 but not over \$ 18.70 per picul.	" "	0.81
166	下等紙每担值國 幣九圓三角五分 或以下	Paper, 3rd quality, value \$ 9.35 and under per picul.	" "	0.36
167	紙箔(紙箔製幣 在內)	Paper, Joss (including Joss-paper Dol- lars).	從價 Value	7½%
168	黃板紙.....	Paper, Strawboard.....	担 Picul	0.20
169	未列名紙.....	Paper, n.o.p.f.	從價 Value	7½%

第四類 紡織纖維及其製品類
IV.—TEXTILE FIBRES, AND MANUFACTURES
THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	紡織纖維 Textile Fibres.	每 Per	國幣 \$
170	家蠶繭(同宮繭 在內)	Cocoons, Domestic (including Doupions)	担 Picul 17.14
171	網蠶繭.....	Cocoons, Refuse	從價 Value 7½%
172	野蠶繭.....	Cocoons, Wild	” ” 7½%
173	棕	Coir:—	
	(甲) 棕絲.....	(a) Fibre.....	担 Picul 1.04
	(乙) 生棕.....	(b) Crude	從價 Value 7½%
174	棉花.....	Cotton, Raw	担 Picul 1.87
175	廢棉花(飛花在 內)	Cotton Waste (including Fly Cotton) ..	” ” 0.45
176	山羊毛.....	Hair, Goats'	” ” 2.26
177	火麻.....	Hemp	” ” 2.12
178	蔴麻.....	Jute	” ” 1.15
179	苧麻.....	Ramie	” ” 1.74
180	同宮絲.....	Silk, Raw, Reeled from Doupions	免稅 Free.
181	白絲(絲經, 廢絲 在內)	Silk, Raw, White (including Re-reeled and Steam Filature).	免稅 Free.
182	灰絲(廢絲在內)	Silk, Raw, Wild (including Filature) ..	免稅 Free.
183	黃絲(絲經, 廢絲 在內)	Silk, Raw, Yellow (including Re-reeled and Steam Filature).	免稅 Free.
184	廢絲(繭衣, 亂絲 絲, 在內)*	Silk, Waste (including Cocoon Strip- pings and Silk Yarn Waste).*	免稅 Free.
185	棉胎.....	Wadding, Cotton	從價 Value 5%
186	絲綿.....	Wadding, Silk	” ” 5%
187	駱駝毛.....	Wool, Camels'	担 Picul 8.41
188	山羊絨毛.....	Wool, Goats'	” ” 10.75
189	綿羊毛.....	Wool, Sheep's	” ” 3.12
190	未列名紡織纖維	Textile Fibres, n.o.p.f.	從價 Value 7½%

* 繭皮纏成之土絲皮在內 Including Silk "Skin" spun from Waste Cocoon Skin.

第四類 紡織纖維及其製品類

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

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	國幣 \$
	紗線, 編織品, 針織品	Yarn, Thread, Plaited and Knitted Goods.	
191	繩, 索.....	Cordage and Twine	從價 Value 7½%
192	棉線襪.....	Cotton Socks and Stockings	免稅 Free.
193	捲軸縫紉用棉線 (長不過五十碼)	Cotton Thread, Sewing, on Spools or Cops (of 50 yds. or less).	羅 Gross 0.06
194	未列名棉線....	Cotton Thread, n.o.p.f.	担 Picul 1.71
195	棉紗.....	Cotton Yarn	" " 1.71
196	抽紗品, 挑花品, 繡花品 (絲製及 其他材料製)	Drawn-thread Work, Cross-stitch Work, and Embroideries, Silk or other.	免稅 Free.
197	花邊, 衣飾.....	Lace and Trimmings	免稅 Free.
198	苧麻紗, 線.....	Ramie Yarn and Thread	担 Picul 2.34
199	絲紗, 絲線.....	Silk Yarn and Thread	免稅 Free.
200	毛紗, 絨線.....	Woollen Yarn and Thread	担 Picul 7.01
	疋頭	Piece Goods.	
201	棉布.....	Cotton Piece Goods	担 Picul 2.34
202	粗夏布(每英寸經 線不過四十線)	Grasscloth, Coarse (having not over 40 warp threads to an inch).	" " 1.17
203	細夏布(每英寸經 線過四十線)	Grasscloth, Fine (having over 40 warp threads to an inch).	" " 3.90
204	綢緞(純蠶絲, 純 人造絲, 綢, 蠶絲 人造絲交織, 綢緞, 人造絲並人造絲與 其他纖維交織品 均在內)	Silk Piece Goods (including Natural Silk and/or Artificial Silk Piece Goods, and Mixtures of Natural and/or Artificial Silk and other fibres).	免稅 Free.
205	繭綢.....	Silk Pongees.....	免稅 Free.
206	未列名疋頭....	Piece Goods, n.o.p.f.	從價 Value 7½%

第四類 紡織纖維及其製品類

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

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	其他紡織品	Other Textile Products.	
207	棉毯, 線毯.....	Blankets and Counterpanes, Cotton ...	担 Picul 4.67
208	毛毯, 棉毛毯...	Blankets, Woollen, and Wool and Cotton Union.	條 Piece 0.23
209	蓆蘆袋	Gunny Bags:—	
	(甲) 新.....	(a) New	担 Picul 0.64
	(乙) 舊.....	(b) Old	” ” 0.39
210	毛巾.....	Towels.....	” ” 4.67
211	毛地毯(毛棉毯及地毯在內)	Woollen Carpets (including Wool and Cotton Carpets and Floor Rugs).	” ” 5.45
212	衣服及衣着零件	Clothing and Articles of Personal Wear:—	
	(甲) 純蠶絲製	(a) Natural Silk	免稅 Free.
	(乙) 雜蠶絲製	(b) Natural Silk Mixtures	免稅 Free.
	(丙) 棉製.....	(c) Cotton.....	担 Picul 2.34
	(丁) 其他.....	(d) Others.....	從價 Value 7½%
213	未列名紡織品*	Textile Products, n.o.p.f.*	” ” 7½%

* 純蠶絲或雜蠶絲交織之未列名紡織品: 免稅

* Textile Products, n.o.p.f., made either of Natural Silk or of Natural Silk Mixtures: Free.

第五類 金屬, 礦石, 及其製品類

V.—METALS, MINERALS, AND PRODUCTS THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.
	礦砂, 金屬, 及 金屬製品 Ores, Metals, and Metallic Products.	每 Per 國幣 \$
214	礦砂..... Ores.....	從價 Value 7½%
215	銻 Antimony:—	
	(甲) 生銻..... (a) Crude.....	担 Picul 0.90
	(乙) 純銻..... (b) Regulus.....	” ” 1.31
216	黃銅及其製品* Brass, and Manufactures thereof*:—	
	(甲) 鈕扣..... (a) Buttons.....	担 Picul 9.04
	(乙) 箔..... (b) Foil.....	” ” 8.10
	(丙) 釘..... (c) Nails.....	” ” 2.96
	(丁) 絲..... (d) Wire.....	” ” 2.34
	(戊) 黃銅器.. (e) Brassware.....	從價 Value 5%
	(己) 其他..... (f) Others.....	” ” 7½%
217	他國錢幣..... Coins, Foreign.....	免稅 Free.
218	紫銅及其製品* Copper, and Manufactures thereof*:—	
	(甲) 錠, 塊.... (a) Ingots and Slabs.....	從價 Value 7½%
	(乙) 片, 條, 釘. (b) Sheets, Rods, and Nails.....	” ” 7½%
	(丙) 其他..... (c) Others.....	” ” 7½%
219	金銀及其製品 Gold and Silver, and Manufactures thereof:—	
	(甲) 條, 塊(金砂 在內) (a) Bullion (including Gold Dust)...	免稅 Free.
	(乙) 金器, 銀器 (b) Goldware and Silverware.....	從價 Value 7½%
220	鐵及其製品 Iron, and Manufactures thereof:—	
	(甲) 條, 箍, 片等 (粗鋼在內) (a) Bars, Hoops, Rods, Sheets, etc. (including Mild Steel).	担 Picul 0.30
	(乙) 釘..... (b) Nails.....	” ” 0.30
	(丙) 生鐵及鐵磚 (c) Pigs and Kentledge (including Remelted Shansi Iron).	從價 Value 7½%
	(丁) 絲..... (d) Wire.....	担 Picul 0.59
	(戊) 其他(鋼在 內) (e) Others (including Steel).....	從價 Value 7½%

* 紫銅青銅黃銅熔化而未製成銅器之各種原料: 禁運出洋

* Melted Copper, Bronze, and Brass, not manufactured into finished articles: exportation abroad prohibited.

第五類 金屬, 礦石, 及其製品類

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

號列 No.	貨名 NAME OF ARTICLE	單位及稅則 TARIFF UNIT AND DUTY.	
	礦砂, 金屬, 及金屬製品類	Ores, Metals, and Metallic Products—continued.	
	鉛及其製品	Lead, and Manufactures thereof:—	
221	(甲) 塊, 條.....	(a) Pigs or Bars.....	担 Picul 0.62
	(乙) 片.....	(b) Sheets.....	" " 0.93
	(丙) 其他.....	(c) Others.....	從價 Value 7½%
222	水銀.....	Quicksilver.....	担 Picul 7.95
	錫及其製品	Tin, and Manufactures thereof:—	
223	(甲) 箔.....	(a) Foil.....	担 Picul 7.63
	(乙) 錠, 塊.....	(b) Ingots and Slabs'.....	" " 3.58
	(丙) 其他.....	(c) Others.....	從價 Value 7½%
	鋅及其製品	Zinc, and Manufactures thereof:—	
224	(甲) 白鉛.....	(a) Spelter.....	担 Picul 0.83
	(乙) 其他.....	(b) Others.....	從價 Value 7½%
225	未列名金屬及金屬製品	Metals and Metallic Products, n.o.p.f.	" " 7½%
	玻璃及玻璃器	Glass and Glassware.	
226	料手鐲.....	Glass Bangles or Armlets.....	担 Picul 1.87
	染色或無色料珠	Glass Beads, Coloured or Plain:—	
227	(甲) 散裝或暫穿棉線者(紙盒裝之穿殼銀空心料珠在內)	(a) In bulk or temporarily strung together with Cotton String (including Silvered Hollow Glass Beads, strung and packed in cartons).	担 Picul 1.71
	(乙) 穿以花棉線或絲線或穿成頸鍊用鑲匣裝者	(b) Strung together with Fancy Cotton or Silk Strings, or put up in Fancy Boxes in the form of Necklaces.	從價 Value 7½%
	玻璃片	Glass, Window, Common:—	
228	(甲) 鏡片.....	(a) Silvered.....	從價 Value 5%
	(乙) 白片.....	(b) Unsilvered.....	{ 百英方尺 } { 100 sq.ft. } 0.37
229	未列名玻璃器及料器	Glass or Vitrifiedware, n.o.p.f.....	從價 Value 7½%

第五類 金屬, 礦石, 及其製品類

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

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	國幣 \$
	石, 泥土, 砂, 及其 製品(磁器, 搪 磁器在內)		
230	磚, 瓦.....	從價 Value	5%
231	水泥.....	担 Picul	0.05
232	大理石.....	” ”	0.67
233	磁器, 瓦器, 陶器 (甲)每担值國幣 六圓二角三分 及以下 (乙)每担值過 國幣六圓二角 三分	China-ware, Pottery, and Earthenware:— (a) Value \$ 6.23 and under per picul. (b) Value over \$ 6.23 per picul.....	担 Picul ” ” 0.08 0.70
234	搪磁器及景泰藍 器	從價 Value	5%
235	未列名泥土, 砂, 石, 及其製品	Earth, Sand, and Stone, and Manufac- tures thereof, n.o.p.f.	” ” 5%

第六類 雜貨類
VI.—MISCELLANEOUS.

號列 No.	貨名 NAME OF ARTICLE.		單位及稅則 TARIFF UNIT AND DUTY.	
			每 Per	國幣 \$
	化學品, 化學 產品	Chemicals and Chemical Compounds.		
236	青礬	Alum, Green, or Copperas	担 Picul	0.22
237	明礬	Alum, White	" "	0.20
238	信石	Arsenic	" "	1.29
239	中國墨	Ink, Chinese	從價 Value	7½ %
240	紅丹, 鉛粉, 黃丹	Lead, Red, White, and Yellow (Minium, Ceruse, and Massicot).	担 Picul	1.17
241	碱(碳酸鉀)	Potash	" "	0.56
242	雄黃	Realgar	" "	1.39
243	松香	Resin	" "	0.36
244	家用及洗衣肥皂	Soap, Household and Laundry	" "	0.76
245	香皂	Soap, Toilet	從價 Value	5 %
246	碱(碳酸鈉)	Soda, Crystals	担 Picul	0.22
247	火酒	Spirits of Wine and Rectified Spirits { or Alcohol.	英加倫 Imp. Gallon	} 0.05
248	生漆	Varnish, or Crude Lacquer	從價 Value		5 %
249	銀硃	Vermilion	担 Picul	8.10
	印刷品	Printed Matter.		
250	書籍(廣告品, 畫 譜, 卷軸, 日曆, 日 記本, 裝或未裝 綉邊之月份牌在 內, 古書, 畫, 卷軸 不在內)*	Books and Pamphlets (including Adver- tising Matter, Picture Books, Scrolls, Date-blocks, Diaries, and Calendars with or without metal binding; but not including Old Books, Pictures, and Scrolls collected as Curios).*	.....	免稅 Free.
251	圖畫, 圖表(海圖, 地圖在內)	Illustrations and Diagrams (including Charts and Maps).	.....	免稅 Free.
252	新刊, 報及雜誌	Newspapers and Periodicals, Current ..	.....	免稅 Free.
253	未列名印刷品	Printed Matter, n.o.p.f.	從價 Value	5 %

* 中國古籍, 名人原稿, 總理遺墨, 官署檔案: 禁運出洋

* Ancient Chinese Books, Manuscripts, Original Writings of Dr. Sun Yat Sen, etc.: exportation abroad prohibited.

第六類 雜貨類續

VI.—Miscellaneous—continued.

號列 No.	貨名 NAME OF ARTICLE.		單位及稅則 TARIFF UNIT AND DUTY.	
	雜貨	Sundry.	每 Per	國幣 \$
254	草帽繩及草帽	Braid, Straw, and Hats, Straw		免稅 Free.
255	蠟燭	Candles	担 Picul	1.39
256	蜜餞, 糖粟, 糖食	Confectionery, Preserves, and Sweetmeats.	” ”	1.11
257	容器及包裝用品	Containers and Packing Requisites:—		
	(甲) 空汽水及啤酒瓶已經繳納進口稅而再行裝貨出口者	(a) Bottles, Empty, Aerated Water and Beer, Foreign, duty paid on Import, re-exported.		免稅 Free.
	(乙) 舊空木箱之退還重用者	(b) Boxes, Wooden, Old, Empty, returned for future use.		免稅 Free.
	(丙) 茶箱(包裝用)及其材料	(c) Chests, Tea, for packing purposes and materials thereof.		免稅 Free.
	(丁) 鐵桶(如油桶煤氣桶之類)以已經先繳納進口稅者為限	(d) Cylinders and Drums, Iron (as Oil or Gas Containers), on which Import Duty has previously been paid.		免稅 Free.
	(戊) 酒罇, 糖粟罐, 及其他包裝用品	(e) Jars, Earthenware, containing Samshu, Preserves, etc., and all other necessary packing or Containers therefor.		免稅 Free.
	(己) 茶箱標籤	(f) Labels, Tea-box		免稅 Free.
	(庚) 空煤油箱(未壓扁者)	(g) Tins, Kerosene, Empty, if not flattened out.		免稅 Free.
258	古玩(法令禁止出口者不在內)	Curios and Antiques (not including those the export of which is prohibited by ordinance).	從價 Value	7½%
259	扇	Fans:—		
	(甲) 羽扇	(a) Feather	百 Hundred	2.34
	(乙) 細葵扇 ..	(b) Palm-leaf, Fine	千 Thousand	2.03
	(丙) 粗葵扇 ..	(c) Palm-leaf, Coarse	” ”	1.06
	(丁) 紙扇	(d) Paper	百 Hundred	0.22
	(戊) 其他	(e) Others	從價 Value	7½%
260	爆竹	Fire-crackers	担 Picul	1.87
261	石膏	Gypsum	” ”	0.12
262	髮網, 髮辮	Hair-nets and Hair Switches		免稅 Free.

第六類 雜貨類 續

VI.—Miscellaneous—*continued.*

號列 No.	貨名 NAME OF ARTICLE.		單位及稅則 TARIFF UNIT AND DUTY.	
	雜貨類	Sundry— <i>continued.</i>	每 Per	國幣 \$
263	象牙器.....	Ivoryware	從價 Value	7½%
264	神香	Joss Sticks	担 Picul	0.72
265	傘.....	Kittysols and Umbrellas.....	.....	免稅 Free.
266	花, 素, 漆器(用鑲 母鑲嵌者不在內)	Lacquerware, Plain or Fancy (not including Lacquerware inlaid with Mother-of-pearl).	.....	免稅 Free.
267	火柴(含白磷或黃 磷之火柴不在內)	Matches (not including those containing White or Yellow Phosphorus).	羅 Gross	0.02
268	草蓆, 蒲蓆.....	Mats, Straw and Rush	百 Hundred	0.47
269	地蓆(縫成之草蓆 之印有花紋者及 地蓆之有布邊者 在內)	Matting (including Mats sewn together, with designs printed thereon; and Mattings with edges bound with cloth).	捲四十碼 Roll of 40 yds.	} 0.23
270	本稅則未列名貨 品	Articles not otherwise provided for in this Tariff.	從價 Value	7½%

程章行暫則稅(口轉及)口出 EXPORT (AND INTERPORT) TARIFF PROVISIONAL RULES.

第一條 凡應從價完納出口及

第二條 凡出口運往外洋貨物業已訂立合同

第三條 出口商對於海關

轉口稅之貨物應以當地海關
查驗該貨時之平均躉發市價
作為完稅價格此項平均躉發
市價包括該貨包裝及整理該
貨等項費用但稅項並不包括
在內倘該貨在輸出口岸無躉
發市價可考者得以國內其他
主要市場之躉發市價作為計
算完稅價格之根據

售出應將載列該貨售價之真正合同與報關
單一併呈驗該項合同可視為貨價之憑證但
非必可以視為確定之憑證關於此點其解釋
應由海關酌定之海關除責令商人呈驗合同
外並得任便使用一切有效方法例如檢查與
估價有關之其他各種文件調查詳細售貨單
據檢查商家簿冊考察貨色暨於必要時從事
一切訪問以及延請任何私人協助以便確定
完稅價格

所定價格或分類或其所
徵稅銀或費用數目認為
不滿意時可於報關單或
海關他項登記歸案以後
二十日內用書面向稅務
司提出抗議明白聲叙反
對理由在該案未解決以
前該商得呈繳押款請將
貨物先予放行該項押款

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

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

3.—The exporter, if dissatisfied with
the decision of the Customs as to the value
or classification of the goods to be exported,
or the amount of duty or charges assessed
thereon, may, within twenty days of the
filing of the Application to pay duty or
other Customs entry, file a protest in writ-
ing with the Commissioner of Customs,
setting forth specifically his objection
thereto. Pending a decision in the case,
the merchandise—at the discretion of the

Customs—may be released to the exporter upon payment of a deposit sufficient to cover the full amount of duty and such additional duties as may be claimed by the Customs. Upon the filing of the protest the Commissioner shall, within fifteen days thereafter, review his decision, and, if the protest is not sustained, the case shall be referred to the Inspector General of Customs, who shall consider it and, if confirming the attitude taken by the Commissioner of Customs, shall submit the case to the Kuan-wu Shu for the consideration and decision of the Tariff Board of Inquiry and Appeal.

4.—Questions regarding procedure, etc., which may arise during the sittings of the Tariff Board shall be decided by the majority. The final finding of the majority of the Board, which must be ratified by the Kuan-wu Shu and announced within fifteen days (not including holidays) after its submission to the Shu, shall be binding.

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

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

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

之數須足敷完納稅銀全數及海關所定其他加徵之款但此項辦法以經海關許可者為限稅務司於接到抗議書後十五日內應將該案重行審核倘認該商抗議為不合應將該案呈請總稅務司核奪如經總稅務司查明該稅務司辦理允當即轉呈關務署交由稅則分類估價評議會審定之

第四條 稅則分類估價評議會開會時關於手續等事發生一切問題應由多數議決此項多數議決案須陳經關務署批准並於十五日內(例假在外)公布一體遵照

第五條 關於貨價爭執案件如經稅則分類估價評議會決定該貨實價較抗議人原報之數超過百分之二十或以上者則海關得於徵收其應納之正稅外飭令違繳匿報稅銀十倍或十倍以下之罰款

第六條 凡於價格上發生爭議之貨物業已訂立合同售出者當報關時並未呈驗合同則該合同日後如向稅則分類估價評議會呈驗擬作為該貨價格之憑證時即不予承認該項抗議案作為無效

附註 本暫行章程自公布日施行未盡事宜得隨時通告修正之

貨名檢查錄

[貨名]	[說明號列]	[貨名]	[說明號列]
二 畫		毛 4, 176, 187-189	
人造絲綢緞	204	毛巾	210
人造絲蠶絲交織綢緞	204	毛地毯	211
人造絲與其他纖維交織		毛毯	208
品	204	毛棉毯	211
人參	82	毛紗	200
八角(碎)	69	毛茶	126
八角油	89	手鐲(料)	226
八角茴香	70	日曆, 日記本	250
三 畫		月份牌	250
大黃	86	木材, 木, 及木製品	157-163
大理石	232	木耳	135
大荳	40	木樑	157
大頭菜	139	木梳	158
子仁	105-116	木椿, 柱, 舵, 樑	159
子餅	52	木板	160, 162
小牛皮	23	木器, 木製品	163
小米	50	木箱(空)	257
小麥	53	水牛筋	19
山羊毛	176	水泥	231
山羊皮	25	水靛	55
山羊絨毛	188	水銀	222
上等紙	164	火柴	267
下等紙	166	火酒	247
丸散膏丹	87	火蔗	177
四 畫		火腿	10
五倍子	56	片(金屬)	218, 220, 221
介殼	18	牛皮	23, 24
化學品, 化學產品	236-249	牛皮膠	12
		牛角	13
		牛筋	19
		中國墨	239

[貨名] [稅則號列]

五 畫

疋頭	...	201-206
他國錢幣	...	217
包裝用品	...	257
古玩	...	258
布	...	201-203
玉蜀黍	...	49
瓜子	...	112
瓦	...	230
瓦器	...	233
甘草	...	83
生牛皮, 生小牛皮	...	23
生皮	...	23-27
生油	...	94
生漆	...	248
生棕	...	173
生錫	...	215
生鐵	...	220
白海參	...	28
白魚翅	...	37
白荳	...	40
白荳蔻	...	75
白片(玻璃)	...	228
白絲	...	181
白蠟	...	21
白鉛	...	224
皮, 皮貨	...	23-27
皮蛋	...	3
皮(魚)	...	34
石	...	232, 235
石膏	...	261
牙器(象)	...	263

六 畫

冰濕蛋白, 蛋黃	...	3
冰糖	...	121
次等紙	...	165

[貨名] [稅則號列]

印刷品	...	250-253
地蓆	...	269
地毯	...	211
地圖	...	251
灰絲	...	182
灰鼠皮	...	25
竹	...	146-148
竹箴, 竹葉	...	147
竹器	...	148
羊毛	...	176, 188, 189
羊皮	...	25
老鹿茸	...	15
肉	...	9, 10
肉桂	...	80
肉翅(淨魚翅)	...	37
肉荳蔻	...	84
衣服及衣着零件	...	212
衣飾	...	197
羽扇	...	259
同宮絲	...	180
同宮繭	...	170
米	...	51

七 畫

赤荳	...	43
汽水瓶(空)	...	257
杏仁	...	106
旱獺皮	...	25
瓦臺	...	81
角	...	13, 14
皂	...	244, 245

八 畫

空心料珠	...	227
空汽水及啤酒瓶	...	257
空木箱(舊)	...	257
空煤油箱	...	257

[貨名]	[稅則號列]	[貨名]	[稅則號列]
八 畫 續			
乳腐	... .. 141	炭酸鉀	... .. 241
泥土	... .. 235	挑花品	... .. 196
泥(水)	... .. 231	芋蔴	... .. 179
油	... .. 89-104	芋蔴紗線	... .. 198
油桶	... .. 257	柴	... .. 152
抽紗品	... .. 196	柚木	... .. 161
松香	... .. 243	柚皮	... .. 85
板(木)	... .. 160	柱(木)	... .. 159
狗皮	... .. 25	牲油	... .. 20
明礬	... .. 237	砂	... .. 235
肥皂(家用及洗衣用)	... .. 244	砂仁	... .. 74
芝蔴	... .. 115	紅木板	... .. 162
芝蔴油	... .. 99	紅丹	... .. 240
花生花生仁	... .. 105	紅茶	... .. 122
花生油(生油)	... .. 94	紅棗	... .. 61
花生餅	... .. 52	胡蔴子	... .. 111
花漆器	... .. 266	胡蔴子油	... .. 96
花燻茶	... .. 127	重木板	... .. 160
花邊	... .. 197	重木桅樑	... .. 158
虎骨	... .. 11	重木樑	... .. 157
金砂	... .. 219	香皂	... .. 245
金針菜	... .. 137	香菌	... .. 138
金銀器	... .. 219	香料	... .. 88
金器	... .. 219	飛花	... .. 175
金屬及製品	... .. 214-225	十 畫	
青荳	... .. 40	容 器	... .. 257
青礬	... .. 236	家禽肉	... .. 9
青草	... .. 142	家蠶繭	... .. 170
卷軸	... .. 250	書籍	... .. 250
九 畫		海圖	... .. 251
信石	... .. 238	海產品	... .. 28-39
染料(植物性)	... .. 55-58	海參	... .. 28
炭	... .. 149	酒	... .. 117, 118
炭(焦)	... .. 151	酒瓶(空)	... .. 257
炭酸鈉	... .. 246	酒壩	... .. 257
		酒精之飲料	... .. 118

[貨名]	[稅則號列]
十 畫 續	
扇 ... ..	... 259
栗子 ... ..	... 59
桂子, 桂皮, 桂枝 ...	76-78
桂皮油 ... ..	... 91
桂圓乾, 桂圓肉 ...	63, 64
桐油 ... ..	... 101
柏油 ... ..	... 103
桅 ... ..	... 158
索 ... ..	... 191
荔枝乾 ... ..	... 62
茯苓 ... ..	... 79
茶	122-130
茶片 ... ..	... 128
茶末油 ... ..	... 125
茶油 ... ..	... 100
茶梗 ... ..	... 129
茶箱(包裝用) ...	... 257
茶箱標籤 ... ..	... 257
草 ... ..	... 142
草帽, 草帽繩 ...	... 254
草蓆	268, 269
羔皮 ... ..	... 25
神香 ... ..	... 264
玻璃, 玻璃器 ...	226-229
玻璃片 ... ..	... 228
粉	47, 144
粉絲 ... ..	... 144
料手鐲 ... ..	... 226
料珠 ... ..	... 227
料器 ... ..	... 229
紙	164-169
紙扇 ... ..	... 259
紙菸 ... ..	... 131
紙箔, 紙箔製幣 ...	... 167
紗	191-200
紡織品	207-213

[貨名]	[稅則號列]
紡織纖維	170-190
夏布	202, 203
純錦 ... ..	... 215
純蠶絲製衣服及衣着 零件 ... ..	... 212
釘(金屬)	216, 218, 220
針織品	191-200
馬鬃 ... ..	... 5
骨 ... ..	... 11
高粱 ... ..	... 48
翅(魚) ... ..	... 37
茴香(八角) ... ..	... 70

十 一 畫

動物及動物產品	I-22
動物之生活者 ...	... I
動物產蠟 ... ..	... 21
參(人) ... ..	... 82
參(海) ... ..	... 28
啤酒瓶(空) ... ..	... 257
條(金屬)	218-221
淡菜 ... ..	... 35
淨魚翅 ... ..	... 37
核桃, 核桃仁 ...	... 67
粗夏布 ... ..	... 202
粗葵扇 ... ..	... 259
粗鋼 ... ..	... 220
紫銅 ... ..	... 218
細夏布 ... ..	... 203
細葵扇 ... ..	... 259
荳	40-44
荳餅 ... ..	... 52
荳油 ... ..	... 90
荳蔻	75, 84
桶 ... ..	... 257
蛋及蛋製品 ... ..	... 3
蛋白(乾, 冰, 濕) ...	... 3

[貨名] [稅則號列]

十 一 畫 續

蛋黃(乾,冰,濕)	...	...	3
通心粉	...	...	144
陳皮	...	...	85
陶器	...	...	233
雪茄菸	...	...	131
乾蛋白,蛋黃	...	...	3
乾草	...	...	142
乾魚	...	...	30
乾菓	...	...	59-68
乾錠	...	...	55
魚介,海產品	...	...	28-39
魚皮	...	...	34
魚肚	...	...	32
魚翅	...	...	37
魚膠	...	...	31
鹿角,鹿茸,鹿筋	...	...	14-16, 19
麥	...	...	46, 53
麥粉,麥屑	...	...	47
舵樑	...	...	159
野味	...	...	9
野蜂蜜(未淨)	...	...	7
野蠶繭	...	...	172
袋(縹蔴)	...	...	209
硃(銀)	...	...	249

十 二 畫

傘	...	...	265
禽毛	...	...	4
禽肉(家)	...	...	9
報	...	...	252
帽(草)	...	...	254
景泰藍器	...	...	234
雄黃	...	...	242
棕,棕絲	...	...	173
棉布	...	...	201
棉子	...	...	108

[貨名] [稅則號列]

棉子油	...	...	93
棉子餅	...	...	52
棉毛毯	...	...	208
棉毯	...	...	207
棉花	...	...	174
棉胎	...	...	185
棉紗	...	...	195
棉線	...	...	193, 194
棉線襪	...	...	192
棉製衣服及衣着零件	...	...	212
紗(棉)	...	...	195
紗(絲)	...	...	199
紗(毛)	...	...	200
植物油	...	...	102
植物性染料	...	...	55-58
植物產品	...	...	145
毯	...	...	207, 208, 211
焦炭,焦煤	...	...	151
猪鬃	...	...	2
菜子	...	...	114
菜子餅	...	...	52
菜油	...	...	98
菜蔬	...	...	135-140
素漆器	...	...	266
菓	...	...	59-68
草蔴子	...	...	107
草蔴油	...	...	92
菸(紙),(雪茄)	...	...	131
菸草	...	...	131-134
菸葉	...	...	132
菸絲	...	...	133
絲(金屬)	...	...	216, 220
絲	...	...	180-184
絲紗,絲線	...	...	199
絲經	...	...	181, 183
絲綿	...	...	186
筋	...	...	19
絨線	...	...	200

[貨名] [稅則號列]

十二 畫 續

象牙器	...	...	263
菌(香)	...	...	138
鈕扣(黃銅)	...	...	216
黃白不分之乾蛋及冰濕蛋	...	...	3
黃丹	...	...	240
黃荳	...	...	40
黃板紙	...	...	168
黃狼皮	...	...	25
黃絲	...	...	183
黃蠟	...	...	21
黃銅及製品	...	...	216
黃銅器	...	...	216
黑海參	...	...	28
黑木耳	...	...	135
黑荳	...	...	40
黑棗	...	...	60
黑魚翅	...	...	37
畫譜	...	...	250
棗	...	...	60, 61

十三 畫

亂絲綿	...	...	184
塊(金屬)	...	218, 219, 221, 223	
搪磁器	...	...	234
猾皮	...	...	25
煤, 煤屑, 及製磚	...	...	150
煤油箱	...	...	257
煤氣桶	...	...	257
瓶	...	...	257
腸	...	...	8
碎八角	...	...	69
碎甘草	...	...	83
碎蝦米	...	...	38
葵扇	...	...	259
蜂蜜	...	...	7

[貨名] [稅則號列]

蜂蠟	...	...	21
鉛及製品	...	...	221
鉛粉	...	...	240
蔴紗, 蔴線	...	...	198
新刊, 報及雜誌	...	...	252
新繅蔴袋	...	...	209

十四 畫

蜜(蜂)	...	...	7
蜜製菓品	...	...	68
蜜製蛋	...	...	3
蜜餞, 糖菓, 糖食	...	...	256
圖畫, 圖表	...	...	251
漆, 漆油	...	104, 248	
漆器	...	...	266
蔴	...	268, 269	
蒲蔴	...	...	268
蒜頭	...	...	136
碱	...	241, 246	
箍(鐵)	...	...	220
箔(金屬)	...	216, 223	
銅及其製品(黃)	...	...	216
銅及其製品(紫)	...	...	218
製菓	...	59-68	
製過椒檳	...	...	65
製過肉	...	...	10
綠茶	...	...	124
綠荳	...	...	42
綢緞	204
綢(繭)	205
輕木板	160
輕木桅	158
輕木樑	157
銀	219
銀硃	249
銀器	219
飼料	142

[貨名] [稅則號列]

十五 畫

廣告品	250
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Silver dycie, bars, nuggets, slabs, and
silver in mass. - Exp duty $2\frac{1}{4}\%$.

(Duty, however, ^{will} not be levied on exports
abroad of Central mint bars.

(Effective from 6th April 1933)
(C. no. 1290 of 7/4/33)

素館長
貝學

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統計科印行除交由各口海關發售外並交
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