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DEFINITIONS OF TERMS
USED IN THE STATISTICAL REPORTS
FOR
THE SALT ADMINISTRATION

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鹽務統計名詞定義

DEFINITIONS OF TERMS USED IN THE STATISTICAL REPORTS FOR THE SALT ADMINISTRATION.

一. 產鹽

甲. 在場產業經切實管理之區,凡粗鹽製成後,第一次之計數,為粗鹽產數。

說明:計數概須過秤,按照市衡制,以市擔為單位。若因事實上困難,未能過秤,得用筐,用斗,或其他方法計算,惟筐斗之容量,應折合市秤斤擔,作為粗鹽之估計產量數。

乙. 凡粗鹽過秤收入倉坵之數,及過秤歸堆登記之數,均作為粗鹽收鹽數,在場產尚未切實管理之區,得以此數列入產鹽報告內,惟須加以註明。

說明:凡收入倉坵及歸堆之鹽,未能過秤時,得用筐,用斗,或其他方法計算,惟筐斗之容量,應折合市秤斤擔,作為粗鹽之估計收量數。

如將粗鹽提造精鹽時,應將提出原鹽之數註明。

緝獲之功鹽,如係由倉坵偷漏之鹽,不應再作為收鹽,以免重複。惟為便於查攷起見,應在報告內另行註明。倘

I. SALT PRODUCTION.

A. In those districts where the process of salt production has already been put under strict governmental supervision, the amount of crude salt weighed for the first time after its being made shall be called the amount of crude salt produced.

Note:—All salt shall be weighed according to the *shih* weight system with *shih picul* as the unit. In case of practical difficulties in weighing the salt, basket, peck or other measures may be used to compute the weight, but the capacities of these measures shall be converted into *shih piculs*. The weight thus recorded shall be treated as the estimated amount of crude salt produced.

B. The amount of crude salt weighed and received in store or depot shall be called the amount of crude salt received, and in those districts where the process of salt production has not yet been put under strict governmental supervision, these figures may be entered in the production report, but remarks should be made accordingly.

Note:—In case of practical difficulties in weighing the salt at the time of receiving in store or depot, basket, peck or other measures may be used to compute the weight, but the capacities of these measures shall be converted into *shih piculs*. The weight thus recorded shall be treated as the estimated amount of crude salt received.

The amount of crude salt removed to the refinery for making refined salt shall be stated clearly in the report.

The amount of confiscated salt which is known to have been smuggled from the store or depot shall not be added to the amount of crude salt received in order to avoid double entry. However, for the sake of facilitating checking, separate remarks shall be made in the report. The amount

係尙未收入倉坵或歸堆，而由場偷漏之鹽，則應作為收鹽之一部份。此可就各地之情形酌定之，亦應逐項說明。

如因天時之變更，或秤放之不準，或有溢鹽或耗斤，須於清堆時在報告內註明之。

丙。凡精鹽製成後，由廠入倉時過秤之數，為精鹽產鹽數。

說明：精鹽之定義，參閱部頒精鹽通則。

二. 鹽稅

甲。鹽稅收入，分類如下：

(一) 粗製食鹽稅收，內分正稅，中央附稅，及外債附稅，所收之款。

(二) 精製食鹽稅收，內分正稅，中央附稅，及外債附稅，所收之款。

(三) 其他鹽類稅收，內分醃製品用鹽稅，漁業用鹽稅，農工業用鹽稅，出口鹽稅，鹽副產品稅，及其他鹽稅所收之款。

說明：粗鹽正稅內，包括場稅及岸稅。場稅在產鹽之區繳納，岸稅在銷鹽之區繳納。

精鹽正稅內，包括場稅及岸稅。場稅之半數，在製鹽之區繳納，其餘半數，或在製鹽之區繳

of confiscated salt which is known to have been smuggled from the salt works, before being received in store or depot, may be counted as a part of salt received. Whether or not the confiscated salt is to be considered as a part of salt received, shall be determined according to the circumstances of each case, and must be stated in the report.

If on account of climatic conditions or inaccuracy of weighment, there is any surplus or shortage of salt at the time of clearing the stack, it shall be stated in the report.

C. After the refined salt has been made, the amount weighed at the time of transfer from the factory to the store shall be called the amount of refined salt produced.

Note:—For the definition of refined salt reference may be made to the "General Regulations Governing Refined Salt" promulgated by the Ministry of Finance.

II. SALT REVENUE.

A. Salt revenue receipts shall be classified as follows :

1. Alimentary crude salt revenue : including duty - proper, central surtaxes and foreign loan surtax.
2. Alimentary refined salt revenue : including duty - proper, central surtaxes and foreign loan surtax.
3. Revenue from taxes on other kinds of salt : including tax on meat-curing salt, fishery salt, agricultural and industrial salt, salt for export, by-products and others.

Note:—Duty proper on crude salt includes works duty and deferred duty. Works duty is paid in the producing district; deferred duty, in the consumption districts.

Duty proper on refined salt includes works duty and deferred duty. Half of the works duty is paid in the producing district, the other half either in the producing

納，或在松江管理局繳納，岸稅在銷鹽之區繳納。

乙。中央政府鹽務機關所經征之專款，如整理費及籌備費等，或代地方政府所征收之各項捐款，統名之曰鹽稅帶征。

丙。凡繳足正附各稅及各項帶征之鹽，謂之全稅鹽。

丁。凡未經繳足正附各稅，及各項帶征之鹽，謂之未全稅鹽。

戊。凡未繳正附各稅，及各項帶征之鹽，謂之未稅鹽。

己。凡奉准免繳正附各稅及各項帶征之鹽，謂之免稅鹽。

三. 放鹽

甲。凡掣放全稅鹽及免稅鹽，謂之實放。

乙。凡掣放未全稅鹽，謂之轉運。

丙。凡掣放未稅鹽，謂之移轉。

說明：掣放免稅鹽時，應於報告內註明數量。

所謂全稅鹽者，即政府對此鹽斤，不再征收任何課稅之謂。

若僅繳場稅，而未繳岸稅及附稅等。如四岸之淮鹽，在產區

district or at the Sungkiang District Directorate. Deferred duty is paid in the consumption district.

B. Special levies collected by the Salt Administration of the Central Government in the form of trust funds, such as reform surtax, storage and junkmen's relief surtax, and those contributions collected on behalf of local governments, shall all be classified as surcharges.

C. The salt on which duty-proper, surtaxes and surcharges have been fully paid shall be called full-duty-paid salt.

D. The salt on which duty-proper, surtaxes and surcharges have been partly paid shall be called partial-duty-paid salt.

E. The salt on which duty-proper, surtaxes and surcharges have not yet been paid shall be called non-duty-paid salt.

F. The salt for which exemption from duty proper, surtaxes and surcharges has been duly authorized shall be called tax-exempted salt.

III. SALT RELEASE.

A. The issuing of full-duty-paid salt and tax-exempted salt shall be called actual release.

B. The issuing of partial-duty-paid salt shall be called transfer.

C. The issuing of non-duty-paid salt shall be called removal.

Note:—The amount of tax-exempted salt released must be stated in the salt release report.

Full-duty-paid salt means the salt on which the Government will not levy any further taxes.

On the other hand, if works duty has been paid but deferred duties and surtaxes are still unpaid: such salt as *Huai* salt in

稅繳場稅，不得謂繳足正附各稅。掣放此種鹽斤，係轉運而非實放。

丁。掣放鹽斤，就其用途或性質，分為七種：

- (一) 國內食鹽
 - (甲) 粗鹽
 - (乙) 精鹽
- (二) 輸出食鹽
- (三) 國內農工業用鹽
- (四) 輸出工業用鹽
- (五) 漁鹽
- (六) 免稅鹽
- (七) 其他鹽類(包括豬鹽、醃切鹽及陸地漁鹽等)

鹽價

甲。凡產戶(窰戶，板戶，曬戶，或灘戶等)出售之鹽價，謂之場價。

乙。凡場商(廠商或垣商)出售之鹽價，謂之廠價。

丙。凡運商出售之鹽價，謂之岸價。

丁。凡岸商出售之鹽價，謂之整售價。

戊。凡零售與食戶之鹽價，謂之零售價。

the Four Yangtze Districts, can not be considered as having paid full duty. The issuing of this kind of salt is called transfer and not actual release.

D. Salt released may be classified into seven classes according to its use or nature:—

1. Domestic alimentary salt,
 - a. Crude salt,
 - b. Refined salt,
2. Alimentary salt for export,
3. Domestic agricultural and industrial salt,
4. Industrial salt for export,
5. Fishery salt,
6. Tax-exempted salt,
7. Other salt, such as meat-curing, pickling and fish-curing salt used on land.

IV. SALT PRICES.

A. The price of salt sold by the producer, (irrespective of the methods of salt-making whether by means of boiling, solar evaporation on trays or on fields) shall be called salt works price (*ch'ang chia*).

B. The price of salt sold by the works merchant (*ao merchant* or *yuan merchant*) shall be called store price (*ao chia*).

C. The price of salt sold by the transportation merchant shall be called consumption area price (*an chia*).

D. The price of salt sold by the consumption area merchant shall be called wholesale price.

E. The price of salt sold to the consumer shall be called retail price.

說明：鹽價應照每市擔以國幣計算，有用他種衡器者，應折合市秤。有用他種貨幣者，應按當日市價折合成國幣。

凡產戶兼充場商時，其出售之鹽價，即名為廠價。場商兼充運商時，其出售之鹽價，即名為岸價。運商兼充岸商時，其出售之鹽價，即名為整售價。如有產戶兼充場商及運商時，其出售之鹽價，即名為岸價。餘類推。

凡官運區域之鹽價，視其營運之程序以決定之。如售與場商者為場價，售與運商者為廠價，售與岸商者為岸價，售與官鹽店、益戶，或小販者為整售價，直接與用戶者為零售價。

鹽價以淨鹽計算，包皮價值及裝取費用等，應予扣除，並加以註明。

縣之零售價，以縣政府駐在地之零售價為準。

市之零售價，以市政府駐在地之零售價為準。

每月之整售價及零售價，均以每月十五日之價為準，倘遇有特殊情形，鹽價陡變

Note:—Salt prices shall be expressed in terms of National Dollars per *shih* picul. In case other kind of weight is used, conversion into *shih* picul shall be made, and in case other currency is used conversion into National Dollars shall be made at the market exchange rate of the day.

The price of salt sold by the producer who also engages himself as works merchant (*ch'angshang*) shall be called *ao chia* (store price). The price of salt sold by the works merchant (*ch'angshang*) who also engages himself as transportation merchant (*yünshang*) shall be called *an chia* (Consumption area price). The price of salt sold by the transportation merchant (*yünshang*) who also engages himself as consumption area merchant (*anshang*) shall be called wholesale price. The price of salt sold by the salt producer who also engages himself as works merchant and transportation merchant, shall be called *an chia* (Consumption area price) and so on.

In the areas where salt is under the system of government transportation, the naming of the salt price shall be determined according to the stage of the transaction. In case the salt is sold to the works merchant, it shall be called works price; to the transportation merchant, it shall be called store price; to the consumption area merchant, it shall be called consumption area price; to the licensed shop, retailer or peddler, it shall be called wholesale price; and direct to the consumer, it shall be called retail price.

Salt price shall be calculated according to the net amount of salt, excluding the cost of the bag and delivery etc., the estimated amount of which shall be stated in the report.

The retail price of the locality in which a *hsien* government is situated shall be taken as the retail price representative of the prices in the *hsien*.

The retail price of the locality in which a municipal government is situated shall be taken as the retail price representative of the prices in the municipality.

The retail and wholesale prices on the 15th day of each month shall be taken respectively as the retail and wholesale prices representative of the prices for the month. If under special circumstances,

時，應於報告內註明變更原因及實行日期。

凡列入報告之鹽價，無論根據官鹽店或岸商或其他之報告，均應分別註明。

五. 銷鹽

甲. 凡鹽售與用戶之數，謂之銷鹽數。

說明：如售與用戶之數，一時不易調查，得暫將屬於下列各種之鹽數呈報。

(一) 各場鹽坵實放與官鹽店並戶及小販之數。

(二) 場商售與官鹽店並戶及小販之數。

(三) 運商售與官鹽店並戶及小販之數。

(四) 岸商(鹽棧，鹽公堂)售與官鹽店並戶及小販之數。

凡列入報告之銷數，究係何種數目，應一併詳晰註明。

如小販由坵領鹽後，轉售與官鹽店者，官鹽店不得再將購進之數列入銷鹽數內，以免重複。

六. 存鹽

甲. 凡已產未銷之鹽，(不論存場，存岸，在途，及實放未銷之鹽)皆謂之存鹽。

salt prices should change abruptly, the reason for, and the date of, the change shall be stated clearly in the report.

The source of information for the salt prices listed in the report, whether from the licensed salt shops, or the consumption area merchants, or from others, shall be stated in the report.

V. SALT CONSUMPTION.

A. The amount of salt sold to the consumer shall be called the amount of salt consumed.

Note:—In case of difficulties in ascertaining the amount of salt sold to the consumer, the following figures may be entered for the time being in the report as salt consumed.

a. The amount of salt actually released from the depot at salt works to the licensed shop, retailer and peddler.

b. The amount of salt sold by the works merchant to the licensed shop, retailer and peddler.

c. The amount of salt sold by the transportation merchant to the licensed shop, retailer and peddler.

d. The amount of salt sold by the consumption area merchant (salt store, salt guild, etc.) to the licensed shop, retailer and peddler.

Detailed notes should be given as to which of the figures are entered in the salt consumption reports.

When a peddler receives salt from a depot and sells it to a licensed shop, the licensed shop should not include the amount thus purchased in the salt consumption report in order to avoid duplication.

VI. SALT IN STORAGE.

A. All salt produced but not yet consumed (whether stored at the works, in consumption areas, in transit, or actually released but not yet consumed) shall be treated as salt in storage.

說明：攝造存鹽統計，應以月底存鹽之數為準，如於攝造之時，雖鹽已由產地掣放，而收到鹽斤回證會（文憑運鹽）尙未接到者，應由掣放區尙註明岸別，與原發載運單彙數，及鹽斤數目，以便核對在途鹽數。

凡在場鹽斤，除業經實放，轉運及移轉外，皆作爲存鹽。銷地存鹽，應包括存倉、存棧、在途及官戶存鹽之數。尙未官銷鹽店存鹽，尙未官銷鹽店存鹽，難於調查，可在倉棧所存及註明。

Note:—The amount of salt in storage at the end of each month shall be used to compile monthly statistics for salt in storage. At the time of compilation, if the salt has been issued from the production area but the acknowledgment of receipt A (Dvt-S) has not been received, special remarks shall be given in the report of the issuing district indicating the name of *an*, the serial number of the consignment certificate and the amount of the salt issued, so as to facilitate reconciliation with the amount of salt in transit.

Salt in storage at the works includes all salt except that which has been actually released, transferred or removed. In consumption areas, salt in storage includes all salt kept in stores and godowns, in transit, or in licensed shops and not yet sold to the consumer. In case the quantity of salt stored in licensed shops is difficult to ascertain, then only the amount kept in stores and godowns and the salt in transit may be temporarily treated as the amount of salt in storage, but remarks must be made in the report accordingly.

