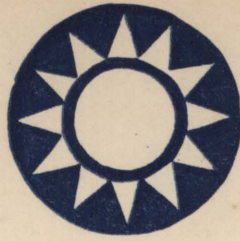


341.73



中英關稅條約

中華民國十七年十二月二日在南京簽訂

白皮書第三十五號（民國二十二年）

中華民國國民政府外交部編印



264293

中英關稅條約目錄

中英關稅條約

附件一

附件二

附件三

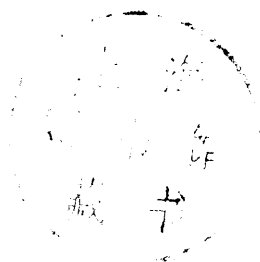
附件四

中英關稅條約
目錄

上海圖書館藏書



A541 212 0012 7901B



264295

中英關稅條約

目錄

中英關稅條約

大中華民國國民政府主席
大英國全境兼印度大皇帝
大中華民國國民政府簡派

大中華民國外交部長王正廷爲全權代表

大英國全境兼印度大皇帝爲

大英國及北愛爾蘭簡派

大英國欽命駐華全權公使蓋普森爲全權代表

兩全權代表各將所奉文據互相校閱均屬妥善議定條款如左

第一條 茲約定兩締約國現行條約內所有限制中國任意訂定關稅稅則權之各條款一律取消適用關稅完全自主之原則

第二條 兩締約國人民在中國或本約適用之英國各境內運入或運出貨物不得有何藉口使其完納之關稅內地稅或其他的稅項異於或較高於各本國或其他各國人民自同一產地所運貨物完納之稅款

第三條 兩締約國現行條約內所有限制中國任意自定船鈔權之各條款英國承認一律取消

中英關稅條約

二

關於船鈔及與船鈔有關係之一切事項所有在中國境內之英國船隻及在本約適用之英國各境內中國船隻其所受待遇不得次於任何他國船隻所享受之待遇

第四條 本約須經批准批准文件應從速在倫敦互換自兩國互相通知批准之日起本約發生效力

本約中英文字業經詳加校對無訛遇有意義不同之處應以英文意義為準
爲此兩全權代表將本約二份簽字蓋印以昭信守

大中華民國十七年十二月二十日 在南京簽訂
西歷一九二八年十二月二十日

王正廷
藍普森

印

附件一

英藍使致王部長照會

大英國欽命駐華全權公使藍

爲

照會事關於

大英國大皇帝與

大中華民國國民政府主席本日簽訂之條約擬請貴部長證實本公使下列之見解

(一) 在本約適用之英國領土內出產或製造並運入中國之貨物及在中國出產或製造並運入上述英國領土之貨物無論從何處運來關於進口稅內地稅通過稅及其有關係之事項所受之待遇不得次於任何他國出產或製造之貨物所受之待遇

(二) 在中國出產或製造並運往本約適用之英國領土內之貨物及在上述英國領土內出產或製造並運往中國之貨物關於出口前所課之出口稅內地稅通過稅及其有關係之事項所受之待遇不得次於運往任何他國之貨物所受之待遇相應

照會
貴部長查照爲荷須至照會者

中英關稅約條

右照會

大中華民國外交部長王

西歷一九二八年十二月二十日

藍普森 印

王部長復英藍使照會

大中華民國外交部長王

爲

照復事接准

貴公使本日照會內開關於

大英國大皇帝與

大中華民國國民政府主席本日簽訂之條約擬請貴部長證實本公使下列之見解

(一) 在本約適用之英國領土內出產或製造並運入中國之貨物及在中國出產或製造並運入上述英國領土之貨物無論從何處運來關於進口稅內地稅通過稅及其有關係之事項所受之待遇不得次於任何他國出產或製造之貨物所受之待遇

(二) 在中國出產或製造並運往本約適用之英國領土內之貨物及在上述英國領土內出產或製造並運往中國之貨物關於出口前所課之出口稅內地稅通過稅及其有關係之事項所受之待遇不得次於運往任何他國之貨物所受之待遇等由本部長認爲

貴公使之見解並無錯誤相應照復

中英關稅條約

六

貴公使查照爲荷須至照會者

右 照 會

大英國欽命駐華全權公使藍

大中華民國十七年十二月二十日

王正廷 印

附件二

英藍使致王部長照會

大英國欽命駐華全權公使藍

爲

照會事關於本日

大英國大皇帝與

大中華民國國民政府主席簽訂之條約本公使代表坎拿大澳大利亞紐絲綸南斐洲愛爾蘭自治邦各政府及印度政府向

貴部長聲明

大英國大皇帝自本約發生效力之日起將各該政府按照現行條約內所有任何限制中國自定關稅稅則及船鈔數目權之各條款所享之權利放棄之並向

貴部長聲明

大英國大皇帝更將其關於紐芬蘭南羅得西亞及非自治之各殖民地暨保護國所有上述之權利亦行放棄茲本公使樂予接受

大中華民國國民政府聲明在上述

中英關稅條約

大英國大皇帝轄境內之任何部份或統治下之任何地方或屬

大英國大皇帝宗主權下之任何地方或在大小不列顛及澳大利亞紐絲綸南非洲各政府行使委任統治之任何地方對於中國境內出產或製造之貨物所予待遇不異於任何他國出產或製造之貨物時則中國對上述各該地方內出產或製造之貨物亦給予最惠國之待遇並樂予接受

大中華民國國民政府聲明在上述各地方出產或製造運赴華境之貨物所受待遇不異於運赴任何他國貨物所受之待遇時則在中國境內出產或製造運赴上述各地方之貨物其在出口前所納之出口稅內地稅通商稅或關係上述各稅之一切事項亦給予最惠國之待遇相應照會

貴部長查照可也須至照會者

右 照 會

大中華民國外交部長王

西歷一九二八年十二月二十日

王部長復英藍使照會

大中華民國外交部長王

爲

照復事准

貴公使本日照開

大英國大皇帝將其在大英、澳大利亞、紐西蘭、南非洲、愛爾蘭自治邦各政府及印度政府按照現行條約內所有任何限制中國自定關稅稅則或船鈔數目權之各條款所享之權利自本日

大英國大皇帝與

大中華民國國民政府主席簽訂之條約發生效力之日起予以放棄一節本部長業經閱悉又

大英國大皇帝將其關於在紐芬蘭、南羅得西亞及非自治之各殖民地暨保護國所有上述之權利予以放棄一節本部長亦經閱悉茲本部長代表

大中華民國國民政府向

貴公使聲明所有在上述

貴國大皇帝轄境內之任何部分或統治下任何地方或屬

貴國大皇帝宗主權下之任何地方或在大小不列顛及澳大利亞紐絲綸南非洲各政府行使委任統治之任何地方對於中國境內出產或製造之貨物所予待遇不異於任何他國出產或製造之貨物時則中國對於上述各該地方內出產或製造之貨物亦給予最惠國之待遇本部長又代表

大中華民國國民政府聲明所有在上述各地方出產或製造運赴華境之貨物所受待遇不異於運赴任何他國之貨物所受之待遇時則在中國境內出產或製造運赴上述各地方之貨物其在出口前所納之出口稅內地稅通過稅或關係上述各稅之一切事項亦給予最惠國之待遇相應照復

貴公使查照可也須至照會者

右 照 會

大英國欽命駐華全權公使藍

大中華民國十七年十二月二十日

附件三

英藍使致王部長照會

大英國欽命駐華全權公使藍

爲

照會事關於

大英國大皇帝與

大中華民國國民政府主席本日簽訂之條約本公使茲特聲明其見解在國民政府採用之國定關海稅則中所有按值徵收或根據於該稅則之特定稅率與一九二六年關稅會議所討論及暫時議定之稅率係屬相同而爲對於英國貨物所課最高之稅率且此項稅率從該稅則實行之日起至少於一年內應繼續爲該項貨物之最高稅率該稅則實行須於兩個月前通知如貴部長認爲上述各節並無錯誤實所欣幸

設令現在所收關稅以外之各項稅捐於國定稅率實行之後繼續存在則英國人民對於新稅則之效力將不免發生疑慮本公使用特請

貴部長對於

大中華民國國民政府去年七月二十日表示將及早設法廢除釐金常關稅沿岸貿易稅及別項進口貨物稅如通過稅落地稅

等之宣言加以注意並希望

貴部長代表國民政府申明其意思凡貨物依照新訂或續訂國定稅則中之應課稅率向海關一經完納進口稅後將從速使其免除具有上述宣言中所列各稅性質之任何稅項相應照會

貴部長查照並希見復爲荷須至照會者

右 照 會

大中華民國外交部長王

西歷一九二八年十二月二十日

王部長復英藍使照會

大中華民國外交部長王

爲

照復事接准

貴公使本日照會以在國民政府採用之國定海關稅則中所有按值征收或根據於該稅則之特定稅率與一九二六年關稅會議所討論及暫時議定之稅率係屬相同而爲對於英國貨物所課最高之稅率且此項稅率從該稅則實行之日起至少於一年內應繼續爲該項貨物之最高稅率該稅則實行須於兩個月前通知等由

本部長認爲

貴公使之見解並無錯誤再本部長代表國民政府承認共一九二七年七月二十日宣言內之各節並依

貴公使之請求聲明國民政府之意凡貨物依照新訂或續訂國定稅則中之應課率向海關一經完納進口稅後將從速使其免
除上述宣言中所列各稅性質之任何稅項相應照復

貴公使查照爲荷須至照會者

右 照 會

大英國欽命駐華全權公使藍

中英關稅條約

中英關稅條約

大中華民國十七年十二月二十日

王正廷

印

一四

附件四

王部長致英藍使照會

大中華民國外交部長王

爲

照會事關於本日簽訂之條約茲本部長代表

大中華民國國民政府聲明對於新訂海關稅則意欲一律適用於中國海陸邊界故從新稅則實行之日起所有陸路進出口貨物現在所課之優待稅率予以廢止相應照會

貴公使查照爲荷須至照會者

右 照 會

大英國欽命駐華全權公使藍

王正廷 印

大中華民國十七年十二月二十日

中英關稅條約

英藍使復王部長照會

大英國欽命駐華全權公使藍

爲

照復事接准

貴部長本日照會內開本部長代表

大中華民國國民政府聲明對於新訂海關稅則意欲一律適用於中國海陸邊界故從新稅則實行之日起所有陸路進出口貨物現在所課之優待稅率予以廢止等由業經閱悉英國政府對於該項聲明完全同意相應照復

貴部長查照爲荷須至照會者

右 照 會

大中華民國外交部長王

藍普森 屈

西歷一九二八年十二月二十日

中英關稅條約

TARIFF AUTONOMY TREATY BETWEEN CHINA AND GREAT BRITAIN

His Excellency, the President of the National Government of the Republic of China, and

His Majesty the King of Great Britain, Ireland and British Dominions beyond the Seas, Emperor of India,

Desiring to strengthen the good relations which happily exist between them and to facilitate and extend trade and commerce between their respective countries,

Have resolved to conclude a treaty for this purpose and have appointed as their Plenipotentiaries:—

His Excellency, the President of the National Government of the Republic of China:

His Excellency, Doctor Chengting T. Wang, Minister for Foreign Affairs of the National Government of the Republic of China;

His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas, Emperor of India:

For Great Britain and Northern Ireland,

Sir Miles Wedderburn Lampson, K.C.M.G., C.B., M.V.O., His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the Republic of China;

who, having communicated their full powers, found in good and due form, have agreed as follows:—

Article 1.

It is agreed that all provisions of the existing treaties between the High Contracting Parties which limit in any way the right of China to settle her national customs tariff in such way as she may think fit are hereby abrogated, and that the principle of complete national tariff autonomy shall apply.

Article 2.

The nationals of either of the High Contracting Parties shall not be compelled under any pretext whatsoever to pay in the territories of His Britannic Majesty to which the present treaty applies and China respectively any duties, internal charges or taxes upon goods imported or exported by them other than or higher than those paid on goods of the same origin by British and Chinese nationals respectively, or by nationals of any other foreign country.

Article 3.

His Britannic Majesty agrees to the abrogation of all provisions of the existing treaties between the High Contracting Parties which limit the right of China to impose tonnage dues at such rates as she may think fit.

In regard to tonnage dues and all matters connected therewith, Chinese ships in those territories of His Britannic Majesty to which the present treaty applies and British ships in China, shall receive treatment not less favourable than that accorded to the ships of any other foreign country.

Article 4.

The present treaty shall be ratified and the ratifications shall be exchanged in London as soon as possible. It shall come into force on the date on which the two Parties shall have notified each other that ratification has been effected.

The Chinese and English texts of the present treaty have been carefully compared and verified; but in the event of there being a difference of meaning between the two the sense as expressed in the English text shall be held to prevail.

In witness whereof the respective Plenipotentiaries have signed the present treaty in duplicate, and have affixed thereunto their seals.

Done at Nanking, the twentieth day of the twelfth month of the seventeenth year of the Republic of China, corresponding to the twentieth day of December, nineteen hundred and twenty-eight.

 (Signed) CHENGTING T. WANG.

 (Signed) MILES W. LAMPSON.

ANNEX I

Nanking, December 20, 1928.

Sir,

With reference to the Treaty concluded this day between His Britannic Majesty and the President of the National Government of the Republic of China, I have the honour to request that Your Excellency will be good enough to confirm my understanding that:

1. Articles produced or manufactured in those territories of His Britannic Majesty to which the present treaty applies, and imported into China, and reciprocally articles produced or manufactured in China and imported into the said territories of His Britannic Majesty, from whatever place arriving, shall receive, as regards import duties, internal taxation, transit dues and all matters connected therewith, treatment not less favourable than that accorded to goods the produce or manufacture of any other foreign country.

2. Articles produced or manufactured in China and exported to those territories of His Britannic Majesty to which the present treaty applies, and reciprocally articles produced or manufactured in the said territories of His Britannic Majesty and exported to China, shall receive, as regards export duties, internal taxation, and transit dues, levied before export, and all matters connected therewith, treatment not less favourable than that accorded to goods exported to any other foreign country.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) MILES W. LAMPSON.

His Excellency

Dr. CHENGTING T. WANG,
Minister for Foreign Affairs,
Nanking.

MINISTRY OF FOREIGN AFFAIRS

Nanking, December 20, 1928.

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's note of to-day's date, reading as follows:—

“With reference to the Treaty concluded this day between His Britannic Majesty and the President of the National Government of the Republic of China, I have the honour to request that Your Excellency will be good enough to confirm my understanding that:

1. Articles produced or manufactured in those territories of His Britannic Majesty to which the present treaty applies, and imported into China, and reciprocally articles produced or manufactured in China and imported into the said territories of His Britannic Majesty, from whatever place arriving shall receive, as regards import duties, internal taxation, transit dues and all matters connected therewith, treatment not less favourable than that accorded to goods the produce or manufacture of any other foreign country.

2. Articles produced or manufactured in China and exported to those territories of His Britannic Majesty to which the present treaty applies, and reciprocally articles produced or manufactured in the said territories of His Britannic Majesty and exported to China, shall receive, as regards export duties, internal taxation and transit dues, levied before export, and all matters connected therewith, treatment not less favourable than that accorded to goods exported to any other foreign country.”

I hereby confirm that your understanding is correct.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) CHENGTING T. WANG.

His Excellency

Sir MILES W. LAMPSON,

His Britannic Majesty's Minister to China,

Nanking.

ANNEX II

Nanking, December 20, 1928.

Sir,

With reference to the treaty concluded this day between His Britannic Majesty and the President of the National Government of the Republic of China, I have the honour to assure Your Excellency, on behalf of His Majesty's Governments in Canada, the Commonwealth of Australia, New Zealand, the Union of South Africa and the Irish Free State, and the Government of India, that the rights of those governments to benefit by those provisions of existing treaties which limit in any way the right of China to settle her customs tariff or to impose tonnage dues at such rates as she may think fit are renounced by His Majesty as from the entry into force of the treaty.

I have also the honour to assure Your Excellency that His Majesty similarly renounces His rights in respect of Newfoundland, Southern Rhodesia and all His non-self-governing Colonies and Protectorates.

I shall be glad to receive the assurance of the National Government of the Republic of China that goods produced or manufactured in any of the parts of His Majesty's territories mentioned above or in any of the territories under their administration or in any territory under His Majesty's suzerainty or in any territory in respect of which a mandate is exercised by His Majesty's Government in Great Britain, the Commonwealth of Australia, New Zealand or the Union of South Africa will be accorded most-favoured-nation treatment in China, so long as goods produced or manufactured in China receive in such territory treatment as favourable as that accorded to goods produced or manufactured in any other foreign country.

I shall also be glad to receive the assurance of the National Government of the Republic of China that articles produced or manufactured in China and

exported to any of the territories mentioned above will receive most-favoured-nation treatment as regards export duties, internal taxation or transit dues, levied before export, or matters connected therewith, so long as goods produced or manufactured in such territory and exported to China receive in corresponding matters treatment as favourable as that accorded to goods exported to any other foreign country.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) MILES W. LAMPSON.

His Excellency

Dr. CHENGTING T. WANG,
Minister for Foreign Affairs,
Nanking.

MINISTRY OF FOREIGN AFFAIRS

Nanking, December 20, 1928.

Excellency,

I hereby take note of the renunciation by His Britannic Majesty of the rights of His Governments in Canada, the Commonwealth of Australia, New Zealand, the Union of South Africa and the Irish Free State, and of the Government of India, as from the entry into force of the treaty concluded this day between His Britannic Majesty and the President of the National Government of the Republic of China to benefit by the provisions of existing treaties which limit in any way the right of China to settle her customs tariff or to impose tonnage dues at such rates as she may think fit. I also take note of the renunciation by His Majesty of His rights in respect of Newfoundland, Southern Rhodesia and all His non-self-governing Colonies and Protectorates.

I have the honour, on behalf of the National Government of the Republic of China, to assure you that goods produced or manufactured in any of the parts of His Majesty's territories mentioned above or in any of the territories under their administration or in any territory under His Majesty's suzerainty or in any territory in respect of which a mandate is exercised by His Majesty's Government in Great Britain, the Commonwealth of Australia, New Zealand or the Union of South Africa will receive most-favoured-nation treatment in China, so long as goods produced or manufactured in China receive in such territory treatment as favourable as that accorded to goods produced or manufactured in any other foreign country.

I have also to assure you, on behalf of the National Government of the Republic of China, that articles produced or manufactured in China and exported to any of the territories mentioned above will receive most-favoured-nation treatment as regards export duties, internal taxation or transit dues, levied before export,

or matters connected therewith, so long as goods produced or manufactured in such territory and exported to China receive in corresponding matters treatment as favourable as that accorded to goods exported to any other foreign country.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) CHENGTING T. WANG.

His Excellency

Sir MILES W. LAMPSON,

His Britannic Majesty's Minister to China,
Nanking.

ANNEX III

Nanking, December 20, 1928.

Sir,

With reference to the treaty concluded this day between His Britannic Majesty and the President of the National Government of the Republic of China, I have the honour to state that it is my understanding that the *ad valorem* rates of duty or the specific rates based thereon in the National Customs Tariff to be adopted by the National Government are the same as the rates which were discussed and provisionally agreed upon at the Tariff Conference of 1926 and that these are the maximum rates to be levied on British goods: furthermore, that these will remain the maximum rates on such goods for a period of at least one year from the date of enforcement of the tariff: and that two months' notice will be given of the coming into force of the said tariff.

I shall be glad if Your Excellency will be good enough to confirm the correctness of the above.

In view of the doubt and anxiety that may arise amongst my nationals in regard to the effect which the new tariff may have on their trade if the various levies other than customs duties now being collected remain in force after the coming into operation of the national tariff rates, I would remind Your Excellency of the proclamation issued by the National Government of the Republic of China at Nanking on July 20th, 1927, announcing their intention to take as soon as possible the necessary steps effectively to abolish likin, native customs dues, coast-trade duties and all other taxes on imported goods whether levied in transit or on arrival at destination, and I should welcome some assurance on behalf of the National Government that it is their intention that goods having once paid import duty to the Maritime Customs in accordance with the rates imposed in the new or any subsequent national tariff will be freed as soon as possible from any levies

of the nature specified in the above-mentioned proclamation.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) MILES W. LAMPSON.

His Excellency

Dr. CHENGTING T. WANG,

Minister for Foreign Affairs,

Nanking.

MINISTRY OF FOREIGN AFFAIRS

Nanking, December 20, 1928.

Excellency,

With reference to Your Excellency's note of to-day's date, I have the honour to confirm the correctness of your understanding that the *ad valorem* rates of duty or the specific rates based thereon in the national customs tariff to be adopted by the National Government are the same as the rates which were discussed and provisionally agreed upon at the Tariff Conference in 1926 and that, these are the maximum rates to be levied on British goods: furthermore, that these will remain the maximum rates on such goods for a period of at least one year from the date of enforcement of the tariff: and that two months' notice will be given of the coming into force of the said tariff.

Furthermore, I am glad to be able to confirm, on behalf of the National Government, the terms of their proclamation of July 20th, 1927, and to give you the assurance which you request that it is their intention that goods having once paid import duty to the Maritime Customs in accordance with the rates imposed in the new or any subsequent national tariff will be freed as soon as possible from any levies of the nature specified in the above-mentioned proclamation.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) CHENGTING T. WANG.

His Excellency

Sir MILES W. LAMPSON,

His Britannic Majesty's Minister to China,

Nanking.

ANNEX IV

MINISTRY OF FOREIGN AFFAIRS

Nanking, December 20, 1928.

Excellency,

With reference to the Treaty signed this day, I hereby declare on behalf of the National Government of the Republic of China that it is their intention to apply the new customs tariff uniformly on all land and sea frontiers of China and that, as from the date of the coming into force of the new tariff, the preferential rates at present levied on goods imported or exported by land frontier will accordingly be abolished.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) CHENGTING T. WANG.

His Excellency

Sir MILES W. LAMPSON,

His Britannic Majesty's Minister to China,
Nanking.

Nanking, December 20, 1928.

Sir,

I have the honour to acknowledge receipt of the note of to-day's date in which Your Excellency declares on behalf of the National Government of the Republic of China that it is their intention to apply the new customs tariff uniformly on all land and sea frontiers of China and that, as from the date of the coming into force of the new tariff, the preferential rates at present levied on goods imported or exported by land frontier will accordingly be abolished.

I have taken due note of this declaration with which His Majesty's Government in Great Britain are in full agreement.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

(Signed) MILES W. LAMPSON.

His Excellency

Dr. CHENGTING T. WANG,

Minister for Foreign Affairs,

Nanking.

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