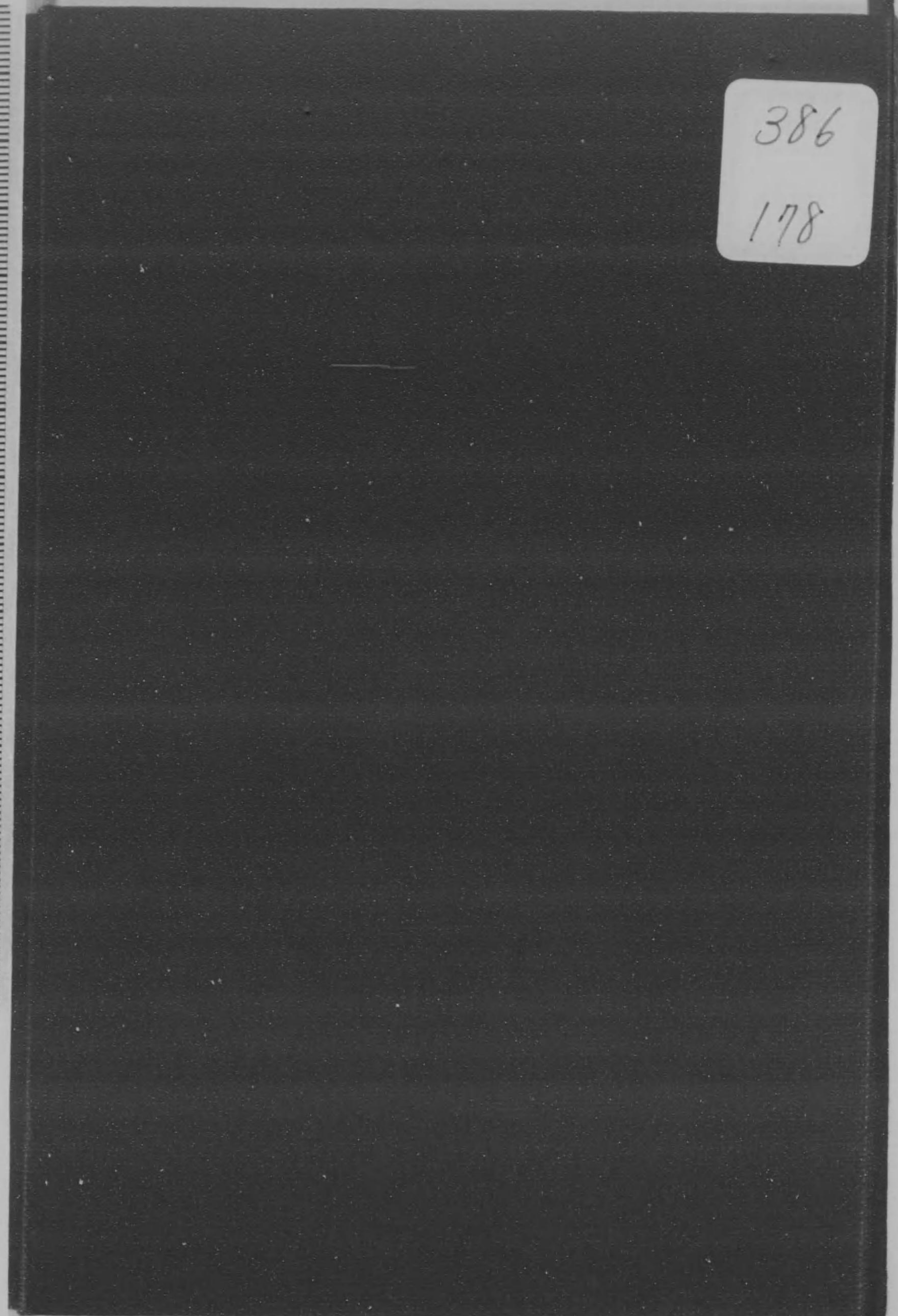




始



386
178

15449

自動車及附屬品

機械油及雜貨

英國	米	國	米	國
ステラ	カテ	ピレ	シボ	ホシ
ライ	レミ	ボツ	ワボ	エム
トカ	クア	ク	イレ	シ
自動車	自動車	自動車	自動車	自動車
會社	會社	會社	會社	會社
...

店理代總鮮滿本日

營業科目

製設販
作計賣

三井物產株式
自動車及礦油
一手販賣

修保
理管
險

營業科目

梁瀨商會

丸東京市麴町區錢瓶橋

大阪支店 電話(特長)一七五七一
名古屋支店 電話(特長)一七五七一
博多支店 電話(特長)一七五七一
横濱支店 電話(特長)一七五七一
京都出張所 電話(特長)一七五七一
秋田出張所 電話(特長)一七五七一

浦鹽出張所 電話(特長)一七五七一
工務部本工場 電話(特長)一七五七一
永樂町分工場 電話(特長)一七五七一
礦油倉庫 電話(特長)一七五七一
自動車庫 電話(特長)一七五七一

八六九一・四八八四・三八八四・九七七三・八七七三
二七七二・七六一五・七五三五・六五三五・五八八四

法令改正

大正八年十月十八日省令十九號

大正七年十月内務省令第十九號醫藥品輸入取締ニ關スル件ハ之ヲ廢止ス

鹽酸キニ一ネ、硫酸キニ一ネ、規那皮

大正八年勅令四四三號

大正七年勅令三七四號ヲ左之通改正ス

「大正八年十月三十一日ヲ大正九年十月三十一日」ニ改ム

大正八年勅令四四四號

大正八年勅令第三十九號ヲ左之通改正ス

「大正八年十月三十一日ヲ大正九年十月三十一日」ニ改ム

◎大正八年勅令第四百七十八號ニ依リ大豆、生牛肉、鳥卵、綿織糸、及綿織物ノ輸入税ハ大正九年十一月三十日迄之ヲ免除ス

本令ハ公布ノ日ヨリ之レヲ施行ス

(公布日大正八年十一月廿八日)

日本製糖株式会社

品名	数量	単位	備考
白糖	...	...	...
赤糖	...	...	...
糖蜜	...	...	...
...

東京市豊島区...

386-178



輸入税表並法規類集

稅關鑑查官	栗山正雄序	稅關鑑查官補	田中能造
稅關副事務官	飯田九州雄序	稅關事務官補	福島末光
兼大藏技師	早川繁雄序	稅額鑑查官補	清水克
稅關鑑查官			編共

大正
8. 12. 19
内交

（以下為模糊之印刷文字，內容難以辨識）

序

戦後ニ於ケル經濟競争ハ激烈ヲ加ヘ我カ對外貿易ハ益隆盛ナラントスルノ時ニ當リ清水福島田中君等本書ヲ編纂セラル其内容ヲ見ルニ現行輸入税表及關稅ニ關係アル諸法規並ニ今回新ニ改訂セル支那輸入税表ヲ掲載シ又我カ現行輸入税表ハ其組織分類緻密ナルヲ以テ往々貿易業者ト雖モ商品ニ對スル輸入税率ヲ索求スルニ困難ヲ感スルコトアルヲ慮リ輸入税表ノ外ニ各種ノ商品名ヲ列舉シ之レニ輸入税率ヲ記載シ容易ニ其税率ヲ知ルニ便ナラシムル等凡テ丁寧親切ヲ極メタルモノニシテ貿易ニ從事スルモノニ尤モ便利有益ナル著書ナリトス清水福島田中三君ハ多年横濱稅關ニ奉職セラレ頗ル稅關ノ事務ニ精通シ特ニ商品ニ關シテハ造詣深キノ聞アル本書ノ價值知ルヘキナリ貿易業者ハ勿論苟クモ海外貿易ニ關係スルモノノ爲裨益スル所甚大ナルヘシ

稅關鑑査官 早川繁雄
兼大藏技師

序

關稅事務ニ精通セル清水福島田中君等茲ニ輸入稅表並法規類集ヲ編纂シ余ニ序ヲ求メラル之レヲ閱スルニ輸入稅表ニハ周到綿密ナル索引ヲ附シ法規ノ部ニハ關稅法其他重要ナル法令ハ勿論苟モ關稅ニ關スル規定及事項ハ大略其粹ヲ拔キ進ンテ稅關ニ於テ使用セラルル各國度量衡貨幣並各種ゲージ類ノ表ヲ掲ケテ之レヲ附録トナセリ体裁亦佳蓋シ關稅事務ニ從事スル者並ニ貿易業者等ヲ益スルコト大ナルヘシ今ヤ世界ノ戰禍戢マリテ世ヲ舉ケテ經濟戰ノ部署ニ就カントスコノ秋恰モ本書ノ提供セラレタルハ其機ヲ得タルモノト謂フヘシ

橫濱稅關總務 飯田九州雄
課長室ニテ

序

約四箇年余ノ歲月ニ亘レル歐州戰亂モ漸ク終熄ヲ告ケ平和ノ克復モ遠カラサル時ニ際シ戰爭ニ對シテ注カレシ列強ノ努力ハ今後國際經濟場裡ニ向テ傾注セラレントシ各國共ニ國民經濟ノ維持發展ニ其ノ力ヲ到スヘキハ言ヲ俟タサル所ナリトス此ノ間ニ處シ五大強國ノ一トシテ名實共ニ其ノ地歩ヲ確立スルハ我實業界ノ努力ニ俟タサル可カラス而シテ我邦ノ貿易狀態ヲ見ルニ原料品ノ大部分ト食料品ノ一部トハ之ヲ外國ノ供給ニ仰カサレハ到底一般國民ノ經濟的慾望ヲ滿足セシムル事不可能ナル現狀ニ於テハ對外貿易ハ實ニ我國民發展上必要ナル手段ニシテ之カ研究ハ一日モ忽諸ニ付ス可カラサル事ナリトス而シテ貿易業ニ從事スル者ニシテ輸出入上ニ有利ナル結果ヲ齎スコトニ努ムル爲研究調査シ置カサルベカラザル事項ノ中關稅ニ關スル問題ノ如キハ夙ニ留意ヲ要スル點ナリトス關稅ニ關スル事項ヲ知ラスシテ對外貿易ヲ營ムハ恰モ彼ノ成金輩

ノ投機事業ヲ經營スルニ均シク戰時中物資ヲ
輸入シ得ルハ常ニ莫大ノ利潤ヲ護得シタル過
去ノ享樂時代ヲ夢ミツ、アルカ如キハ吾人ノ
共ニ談スルニ足ラサル所ナリトス

由來關稅ニ關スル事項ハ頗ル多岐多般ニ亘リ
難解ノ稱アリシカ戰後ニ於テハ列國ノ關稅政
策ノ更改變遷等ニ順應シ我國ノ關稅制度モ亦
益々複雑ニ赴カントス此ノ時ニ方リ僚友清水
克、福島末光、田中能造三氏ニ依リ關稅ニ關
スル一書ノ刊行ヲ企テラル三氏ハ多年職ニ之
ニ從事セラレ其ノ年來ノ研鑽蘊蓄ヲ傾注シ確
的ニ之ヲ詳明シタル本書ノ出ツルハ洵ニ時代
ノ要望ニ副フル所ノ好舉タルヲ失ハス之ニ依
リ貿易業ニ從事スル諸君ノ恰好ナル參考資料
トナリ延テ國際貿易ノ隆昌ニ裨益スル點多大
ナリト信ス一言誌シテ序ト爲ス

太正八年六月 栗山正雄

緒 言

萬人平和來ヲ祝福スルノ時既ニ産業政策ハ歐
米爲政者間ニ樹立セラレ大戰亂ノ終息ト共ニ
大商戰ハ各國際間ニ開始サル我國亦渦中ニ投
シ幾千萬ノ當業者將ニ機ニ臨ミ變ニ應シ機策
ヲ施サントスルモ關稅ニ係ル好侶伴無キヲ三
嘆セラレ有志ノ士情ヲ具シ關稅併ニ是レニ關
スル諸法規編纂ヲ慫慂セラル我等事ニ從フ資
格ナキモ再三ノ慫慂止ム無ク本書ヲ編ム不備
瑕瑾原ヨリ多大ナルモ一編ノ參考資料タレハ
此レ望外ノ幸

編 者 識

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 尾張屋商店
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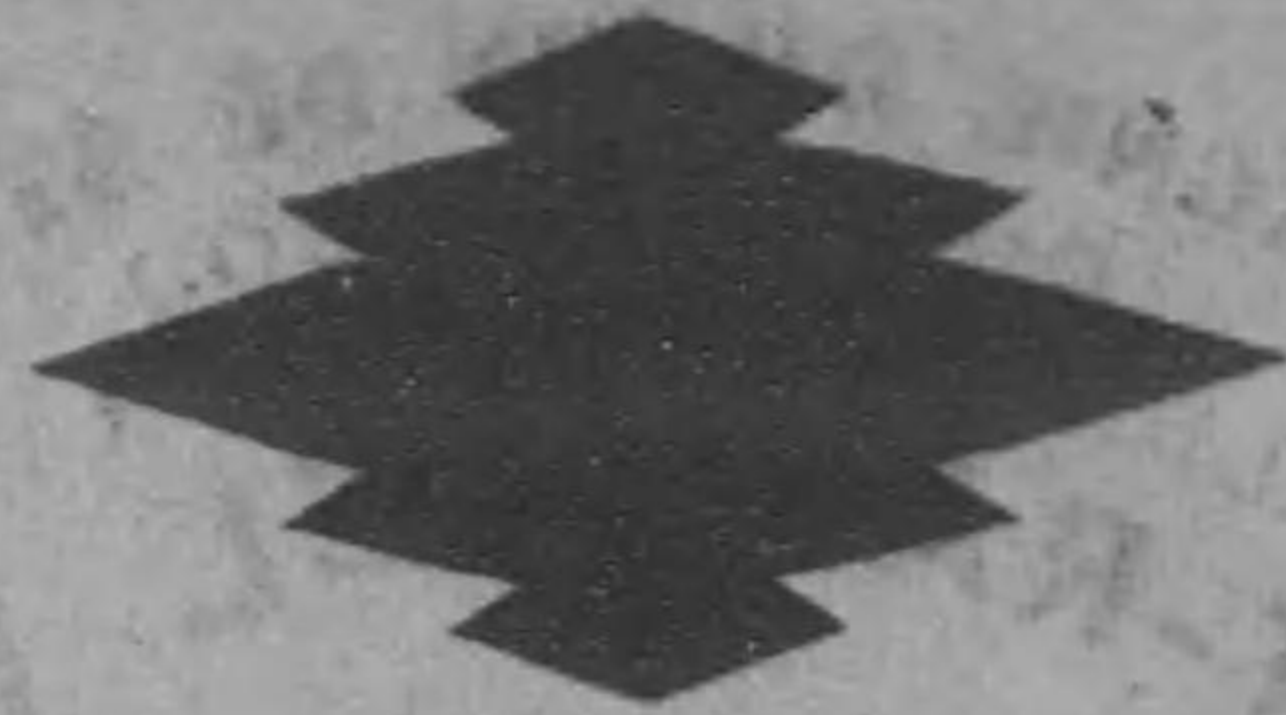
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佐世保 舞鶴 門司 名古屋
臺北 京城 漢口 大連 天津
青島 上海 倫敦 紐育 神戶
一、桑港

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關稅定率法 CUSTOMS TARIFF LAW.

(明治四十三年四月十四日)
法律第五十四號
明治四十五年法律第八號及九號
大正三年法律第三十六號及
大正五年法律第九號ニ依リ改正

(Law No 54 promulgated on the 15th,
April, 1910) Amended by the Laws
Nos. 8 and 9 of 1912, the Law
No. 36 of 1914 and the Law
No. 9 of 1916.

第一條 外國ヨリ輸入スル物品ニハ別
表ニ依リ關稅ヲ課ス

Article I. Customs duties shall
be imposed according to the annexed
tariff upon articles imported from
foreign countries.

第二條 從價稅品ハ輸入港ニ到着シタ
ルトキノ價格ニ依リテ課稅ス

Article II. Duty upon an arti-
cle subject to ad valorem duty shall
be levied according to the value
thereof at the time of its arrival at
the port of importation.

第三條 條約ニ依ル特別協定ノ便益ヲ
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
定シ該協定ノ限度ヲ超エサル便益ヲ
與フルコトヲ得

Article III. With regard to
articles, the produce or manufacture
of the regions which do not enjoy the
benefit of special conventional ar-
rangements, a benefit not exceeding
the limits provided for in those ar-
rangements may, by Imperial Ordi-
nance designating the regions and
articles, be extended to such articles,
if necessary.

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別表ニ定
メタル關稅ノ外其ノ物品ノ價格ト同
額以下ノ關稅ヲ課スルコトヲ得

Article IV. With respect to
articles, the produce or manufacture
of a country in which vessels, or pro-
duce or manufacture of Japan are
subjected to less favourable treatment
than those of other countries, the
articles of such country may be de-
signated by Imperial Ordinance,
which shall be liable to customs du-
ties not exceeding in amount the
value of such articles in addition to
the duties prescribed in the annexed
tariff.

第五條 外國ニ於テ輸出獎勵金ヲ受クル物品ニ對シテハ別表ニ定メタル關稅ノ外勅令ヲ以テ獎勵金ト同額ノ關稅ヲ課スルコトヲ得

第六條 米及粳ノ輸入稅ハ凶作ノ場合ニ於テハ勅令ヲ以テ期間ヲ指定シ每百斤四十錢ヲ限度トシ之ヲ低減スルコトヲ得

第七條 左ノ物品ニハ輸入稅ヲ免ス

- 一 御料品
- 二 本邦ニ來遊スル外國ノ元首及其ノ一族並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 陸海軍ニ於テ燃料トシテ輸入スル原油以外ノ礦油ニシテ攝氏十五度ニ於ケル比重〇、八七五ヲ超エタルモノ
- 五 軍艦
- 六 本邦ニ派遣セラレタル外國ノ大使又ハ公使ニ屬スル自用品並在本邦外國大使館又ハ公使館ニ屬スル公用品

Article V. In respect of articles on which an export bounty is granted in foreign countries, a customs duty of the same amount as the said bounty may be imposed by Imperial Ordinance in addition to the duty prescribed in the annexed tariff.

Article VI. The import duty on rice and paddy may, in case of failure of crops, be reduced by Imperial Ordinance to a rate not falling below forty *sen* per hundred *kin* for a period to be fixed by the Ordinance.

Article VII. The following articles are exempted from import duty:—

1. Articles for the use of the Imperial Household;
2. Articles belonging to chiefs of foreign states, their families, and suites, visiting Japan;
3. Arms, ammunition, and explosives imported by the Army or the Navy;
4. Mineral oils other than the crude oils, imported for use as fuel by the Army or the Navy, with a specific gravity exceeding 0.875 at 15 degrees Centigrade;
5. Warships;
6. Articles for personal use of foreign Ambassadors and Ministers accredited to Japan and articles for official use of foreign Embassies and Legations in Japan;

七 本邦大使館又ハ公使館ノ館員ニ屬スル自用品ニ對シ關稅ヲ免除スル國ノ在本邦大使館又ハ公使館ノ館員ニ屬スル自用品及本邦領事館ニ屬スル公用品ニ對シ關稅ヲ免除スル國ノ在本邦領事館ニ屬スル公用品

八 本邦在住者ニ贈與スル勳章、賞牌及記章

九 記録文書具ノ他ノ書類

十 官立公立ノ學校、博物館、物品陳列所其ノ他ノ營造物及私立ノ專門學校ニ陳列スル標本又ハ參考品トシテ輸入スル物品

十一 慈善又ハ救恤ノ爲ニ寄贈シタル物品

十二 政府ノ輸入ニ係ル政府ノ專賣品

十三 商品ノ見本但シ見本用ニノミ適スルモノニ限ル

十四 旅客ノ用品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稅關カ適當ト認メタルモノニ限ル

7. Articles for personal use of the members of the Embassies and Legations in Japan of those countries which exempt from Custom duty the articles for personal use of the members of the Japanese Embassies and Legations in such countries and articles for official use of the Consulates in Japan of those countries which exempt from Customs duty the articles for official use of the Japanese Consulates in such countries;

8. Orders, decorations, medals, and badges conferred upon persons resident in this country;

9. Records, documents, and other papers;

10. Articles imported as specimens or object of reference which are to be exhibited in Government or public schools museums, commercial museums, or other institutions and private technical schools;

11. Articles contributed for the purpose of charity or relief;

12. Government monopoly articles imported by the Government;

13. Samples of merchandise which are only fit to be used as such;

14. Travellers' effects, and tools and instruments of professional necessity to travellers, in so far as they correspond to the social status of such travellers and are recognised as reasonable by the Customs;

(IV.)

十五 在外軍隊及軍艦ヨリ送還シタル物品

十六 個人ニ屬スル引越荷物但シ既に使用セラレタルモノニ限ル

十七 輸出シタル物品ニシテ五年以内ニ輸入セラレ輸出ノ時ノ性質及形狀ヲ變セサルモノ但シ酒精、酒類、砂糖及第八條又ハ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

十八 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但シ第八條ニ依リ輸入税ノ免除ヲ受ケタル物品ヲ除ク

十九 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

二十 外國航行ノ艦船ニ船用ノ爲開港内ニ於テ引渡ス物品

15. Articles sent back by Japanese military or naval forces and warships abroad ;

16. Effects of persons changing their residences provided that such effects have already been used ;

17. Exported articles which are re-imported within five years without any change in the character and form as at the time of exportation, excepting, however, alcohol, alcoholic liquors, sugar, and articles which were exempted from import duty or granted a drawback thereof under Art. VIII or Art. IX ;

18. Receptacles of exported goods designated by ordinance when such receptacles are re-imported, excepting, however, those exempted from import duty under Art. VIII ;

19. Fish, shell-fish, mollusca, sea-animals, sea-weeds, and other aquatic products caught or gathered by vessels which set out for the purpose from Japan, and their manufactures of simple process, provided that they are imported by the same vessels or vessels attached thereto ;

20. Articles for ship's use delivered in open ports to warships and vessels bound for foreign countries ;

(V.)

二十一 難破シタル本邦船舶ノ解体材及機裝品

二十二 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

二十三 國、道、府縣ノ輸入スル種馬、種牛、種豚、種羊、種禽、防疫免疫血清及防疫菌接種液並産牛馬組合、産馬組合又ハ産牛組合ノ輸入スル種馬、種牛

第八條 左ノ物品ニシテ輸入ノ日ヨリ一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命令ヲ以テ指定シタルモノ

二 輸入貨物ノ容器ニシテ命令ヲ以テ指定シタルモノ

二ノ二 輸出貨物ノ容器ニ使用スル物品ニシテ命令ヲ以テ指定シタルモノ

三 修繕ノ爲輸入スル物品

四 學術研究ノ爲輸入スル物品

五 試験品トシテ輸入スルモノ

21. Wreckages and equipments of shipwrecked Japanese vessels ;

22. Exported goods shipped by vessels which cleared Japanese ports, and brought back on account of the shipwreck of such vessels .

23. Horses, cattle, swine, sheep, and poultry, for breeding, and protective serum or vaccine against animal plague, imported by the state and prefectures, and horses and cattle, for breeding imported by associations of horse or cattle breeding.

Article VIII. The following articles are exempted from import duty if they are to be re-exported within one year from the date of importation, provided that security corresponding in amount to the duty is deposited at the time of importation :—

1. Articles imported for the purpose of having work done thereon, which are designated by ordinance ;

2. Receptacles of imported goods, designated by ordinance ;

2-2. Articles to be used as receptacles of export goods and designated by ordinance ;

3. Articles imported for repair ;

4. Articles imported for the purpose of scientific research ;

5. Articles imported as articles for trial ;

(VI.)

六 注文取集ノ爲輸入スル見本品

七 本邦ニ渡來スル巡回興行者カ輸入スル興行用物品

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

第十條 輸入製品ニシテ内國ニ於テ製造スル船舶ニ備付ケ又ハ取付ケ輸入ノ日ヨリ二年以内ニ該船舶ト共ニ輸出スルモノ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

6. Samples imported for the purpose of collecting orders;

7. Articles for use in public performances imported by travelling public entertainers upon their arrival in Japan.

Article IX. When articles designated by ordinance have been manufactured with imported raw materials and are 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 designated by ordinance have been manufactured with imported raw materials, the whole or part of the imported duty on such materials may be refunded in a manner to be determined by ordinance.

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

Article X. Imported manufactured articles which are furnished or fitted up in a vessel which is constructed in Japan are exempted from import duty if they are exported together with such vessel within two years from the date of importation provided that security corresponding in amount to the duty is deposited at the time of importation.

(VII.)

第十一條 左ニ掲クル物品ハ輸入ヲ禁ス

- 一 阿片及阿片吸煙具但シ政府ノ輸入スルモノヲ除ク
- 二 偽造、變造又ハ模造ノ貨幣、紙幣、銀行券及有價證券
- 三 公安又ハ風俗ヲ害スヘキ書籍、圖畫、彫刻物其ノ他ノ物品
- 四 特許權、實用新案權、意匠權、商標權及著作權ヲ侵害スル物品

附 則

本法施行期日ハ勅令ヲ以テ之ヲ定ム

勅令第三百十三號
(明治四十三年七月十八日)

關稅定率法ハ明治四十四年七月十七日ヨリ之ヲ施行ス

Article XI. The importation of the articles specified hereunder is prohibited:—

- 1. Opium and utensils for smoking opium, excepting those imported by the Government;
- 2. Counterfeit, altered, or imitation coins, paper money, banknotes, and negotiable papers;
- 3. Books, pictures, carvings, and other articles, injurious to public security or morals;
- 4. Articles which infringe rights in patents, utility models, designs and trade-marks, and copyrights.

SUPPLEMENTARY ARTICLE.

Article XII. The date at which the present Law will be put in operation shall be determined by Imperial Ordinance:

Imperial Ordinance No. 313 of the 43rd year of Meiji (1910.)

The Customs Tariff Law shall be put into force on and after the 17th of July of the 44th year of Meiji (1911).



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オ 自 動 車 オ
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市山手町一丁目
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DETAILED INDEX FOR TARIFF AND CLASSIFICATION.

N. B.—“X. O. P. F.” represents and means “not otherwise provided for.”
“F. O. F. R.” “ ” “ ” “fit only for remanufacturing.”

A

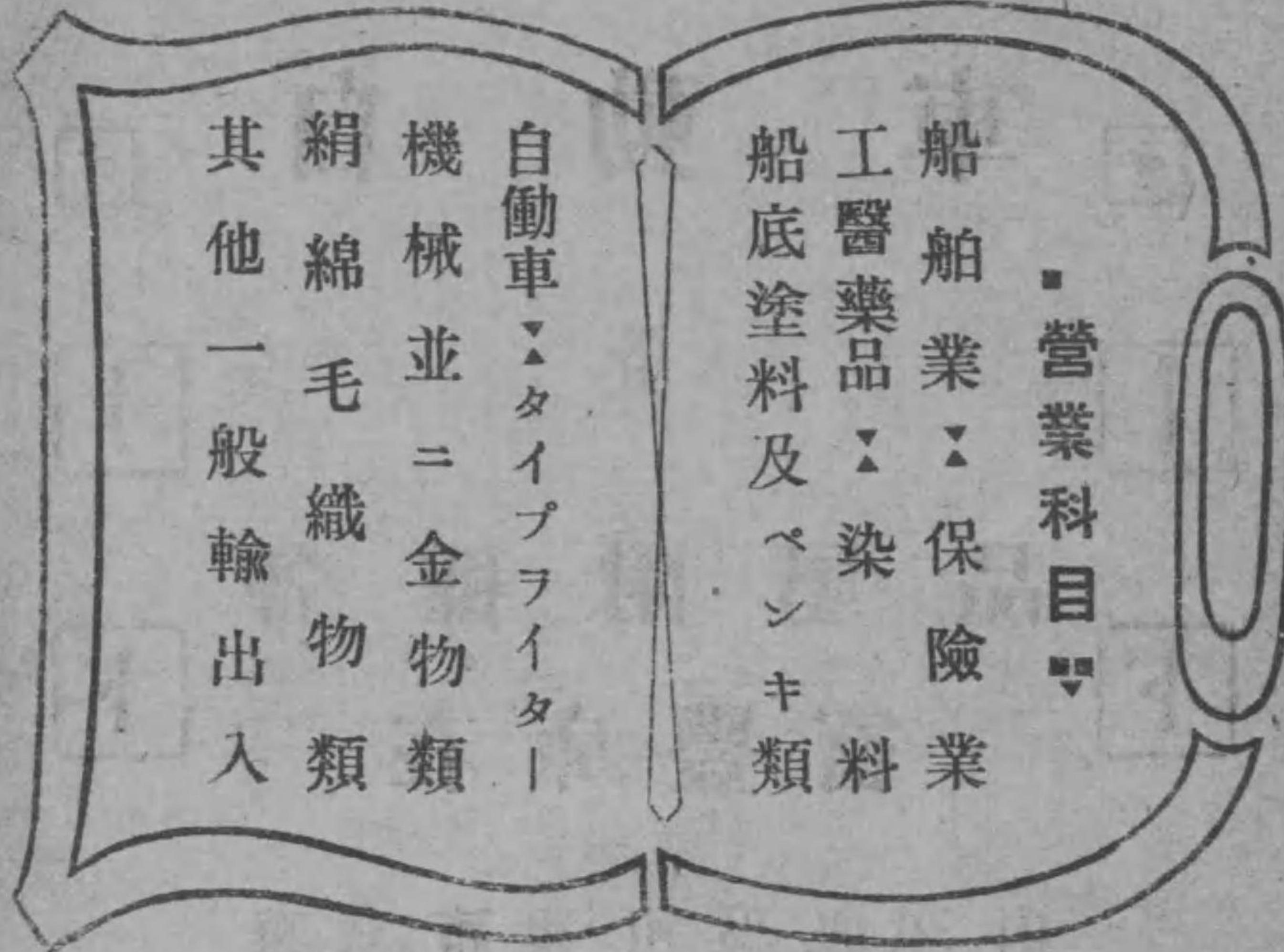
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其他一般輸出入類

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工醫藥品
船底塗料及ペンキ類
染料

營業科目

株式會社

ドットウエール會商

横濱市山下町 八番 神戶市 二番 京市 二番 町地

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輸 入 藥 種 類 別

(税表第二二九號ニ分類サルベキモノ)

品 名	Articles.
Acid, phthalic.	Aluminium chloride.
Ammonia, anhydrous.	" oxide.
" solution	Amidol Johnson.
Amyle salicylate.	Ammonia phosphate.
Acid carbonic gas.	Anthemo flour.
" phosphoric.	Awa root.
" " anhydrous.	Acid succinic.
" sulphuric crude diluted.	Aluminium sulphate.
" liquid fortis.	Acid valeriane.
Aniline Oil.	" gallie.
Argon gas.	Antimony potash.
Acid formic.	Anthracene.
" oleic.	Acid phosphoric anhydride.
Almond bitter (苦扁桃).	Ammonia oxalate.
Aloe cape. (蘆會).	Antimony tartrate.
Ammonia bromide.	" salt.
" sulphocyanide.	Acid sulpho salicylic.
Anised star. (大茴香).	" arsenic.
Acid fluolic.	" benzoic.
" hydrofluoric.	" hydrobromide.
" muriate.	" hydrocyanide.
" nitric.	" Acide acetylc salicylic.
" phosphate of calcium.	" titanic.
" phthalic anhydric.	Aluminium aceto tartrate.
" sulphuric.	" nitrate.
Albumen powder.	" hydrate.
Aluminium acetate.	Ammonia acetate.

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" sulphuric crude diluted.	Aluminium sulphate.
" liquid fortis.	Acid valerianic.
Aniline Oil.	" gallic.
Argon gas.	Antimony potash.
Acid formic.	Anthracene.
" oleic.	Acid phosphoric anhydride.
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Aloe cape. (蘆會).	Antimony tartrate.
Ammonia bromide.	" salt.
" sulphocyanide.	Acid sulpho salicylic.
Anised star. (大茴香).	" arsenic.
Acid fluoric.	" benzoic.
" hydrofluoric.	" hydrobromide.
" muriate.	" hydrocyanide.
" nitric.	" Acide acetyl salicylic.
" phosphate of calcium.	" titanic.
" phthalic anhydric.	Aluminium aceto tartrate.
" sulphuric.	" nitrate.
Albumen powder.	" hydrate.
Aluminium acetate.	Ammonia acetate.

品名	Articles.
Ammonia bichromate.	Copper oxide.
„ fluoride.	Codeine.
Bay leaves.	Dimethylaniline.
Bismon.	Dinitro-phenol.
Bismuth subcarbonate.	Eucalyptus leaves.
Brucine crystal.	Egg albumen.
Benzoin gum. (安息香).	Elbon powder.
Calium chloride.	Extract glycyrrhiza & lazzi.
Caraway seed.	Ergot extract. (麥角越後斯).
Cardamon.	Ethyl acetate.
Cascara sagrada bark. (ガスカラサ アラダ皮).	Ethyle urethane.
Celery seed.	Fluorescein.
Chloral hydrate.	Globulin.
Cascarin bitter powder.	Hexamethylen tetramine.
Cerium oxalate.	Hydrochinon.
Codein phosphate.	Hegonon.
Calcium chloride.	Herb, dried.
Carbon tetrachloride.	Iron lactate powder.
Copper suboxide crimson precip.	„ perchloride.
Cadmium iodide.	„ & ammonia citrate.
Calcium hyphosphite.	„ „ oxalate.
Condurango bark. (コンダランゴ皮).	„ trichloride.
Cadmium bromide.	Jambul seed. (ヤンブル子).
Colombo root. (コロネ根).	Jalap root. (ヤラツバ根).
Carbonic anhydrons.	Jambul seed powder. (ヤンブル子末).
Cobalt chloride.	
Cresol.	
Calcium phosphate.	

品名	Articles.
Jalap root powder. (ヤラツバ根末).	Pancreatin bulk.
Kodelon.	Potash silicate.
Liquorice extract.	Pack shut.
Lavender powder.	Pegnin.
Marjoram.	Peroxide hydrogen.
Magnesia salicylate.	Phenacetin.
Methyl salicylate.	Potash bichromate.
Mace. (肉荳蔻花).	„ carbonate crude native.
Mercury oxycyanide.	„ chloroplatinite.
Monochlorbenzol.	„ permanganate.
Metol.	Protalgot.
Nickel sulphate.	Rinoceloes horn. (犀角).
Naphthol beta.	Resorcin.
Naphthylamine alpha.	Soda bichromate.
Nickel ammonia sulphate.	„ fluoride.
Nitrons oxide gas.	„ nitrite.
Nutmeg (肉荳蔻).	„ sulphite.
Satrium metal.	Salol.
Nickel salt.	Soda bromide.
Orris root powder. (イリス根末).	„ sulphide.
Oxygen.	Sugar of lead.
Potash carbonate.	Soda citrate.
Putchuck. (木香).	„ hydrosulphite.
Pyramidon.	„ hyposulphite.
	Sage, dried.
	Senna leaves. (センナ葉).
	Sodium bisulphate.

品名	Articles.
Sodium metabisulphite.	Tin oxide.
„ sulphate.	Tonka bean.
„ tungstate.	Tartar emetic.
Silver protenate.	Thyme, dried.
Soda phosphate.	Thigenol.
Sodium theobromine.	Uva Ursi leaves (ウロウルシ葉).
„ nitrate.	Uranium nitrate.
„ pyrophosphate.	Urea.
Sulphate of copper.	Uranium acetate.
Tartar cream.	Vanilla bean.
„ red.	Zinc phenolsulphurate.
Terpin hydrate.	
Thyroid gland desiccated bulk powder.	

美 男 桂	益 智 子
馬 鐵 子	玉 我 果
白 蛇 求	我 牛 求
白 茂 求	牛 牛 黃
白 芷 求	月 桂 陽
ベ ラ ド シ ナ 葉	牛 桂 葉
白 姜 求	月 桂 葉
白 求	五 靈 脂
陳 皮	五 玉 草
丁 香 油	牛 膽
鹽 酸	灰 水
延 胡 索	半 夏

品名	Articles.
葉 澄 茄	山 歸 來
薄 荷 子	山 奈 葉
獸 膽	草 仁
柯 子	草 仁
藜 香 葉	砂 木 皮
胡 香 蓮	川 木 香
桔 梗 根	小 蒼 求
葛 梗 子	柴 胡 液
杏 仁	石 鹼 廢
甘 遂	刺 荳 蔻
桂 根	小 荳 蔻
麻 黃 根	山 椒 實
麻 黃	川 木 香
黃 黃 芩	小 荳 蔻
黃 芩 芩	紫 蘇
硫 酸 銀	ストロファンチス子
„ 強	山 稜
„	大 楓 子
硫 酸 銅	桃 仁 麻
雷 丸	天 瀉 瀉
ラ ヘ ン テ ル	澤 香
立 爵 香	荷 香
水 犀 角	烏 藥
山 梘 子	烏 蛇
使 君 子	ヤ シ ヨ ラ ン 葉


品名	Articles.
野生菊花頭	蟬 齧
耶僕蘭日葉	前 胡

(税表第二三〇號ニ分類サルベキモノ)

Asthma, cure.	Carbon clear.
Amyle nitrate in ampullen.	Chewing gum.
Anterior lobe of pituitary body desiccated tab.	Cleaning compound.
Antiseptic tablet.	Coryza.
Arsenous acid tablet.	Calamel tablet.
Angies emulsion.	Cascara sagrada tablet.
Arsenate of lead.	Case hardening compound.
Aspirin tablet.	Cathartic compound tablet.
Acid fixing powder.	Cocain hydrochloride tablet.
Alphen in pills.	Codrenin.
Antikamine tablet.	Cronp lotion.
Arsenate of jine powder.	Castria.
Acid spenser.	Cleaning powder.
Azol.	Coagulen.
	Cuticura ointment.
	Capsolin.
Black douglas oil.	
Bland bulk.	Eastman intensifier.
Bromo quinine.	Embrocation.
“ seltzer.	Eastman m.g.
	Eno's fruit salt.
Carbolic powder.	Emetin hydrochloride in ampullen.
Carbon remover.	Ergot aseptic.

品名	Articles.
Etch-o-lite.	Ink dryer.
Empeo die ground.	“ eradicator.
“ copper ground.	Intensifier.
Dental cement.	Junket tablet.
Denatured tanner sugar.	
Dental cement with liquid.	Knox acidurated gelatin.
Developene.	Koda acid fixing powder.
Dental ribbon.	
Developer obliterate.	Laxative veg tablet.
Digalen.	Liquid hardener.
	Lysol.
French cream liquid.	Liquid glue & cement.
Flash light.	
Fellow hypophosphite.	Mastic cement.
Fixatin.	Mendin.
	Morphine hydrochloride tablet.
Grinding compound.	Mucilage.
Gelatine with colour powdered.	Marin dryer.
	Mather sills seasick remedy.
Hepatica.	Mentol quinon in tube.
Hazeline compound.	Mentholatum.
Hair dyes.	Milk of magnesia.
Hydro pure.	Metol hydroquinon.
Iron cement smooth on.	New skin.
Insecticide.	Nastin.
Izal.	Nepera solution.
I. K. losung.	Non poisonous liquid sheep dip.
“ solution.	
	Odorono.

品名	Articles.
Opsonogen.	Secocorinen tablet.
Photo developer.	Sedobrol.
Photo paste.	Sirolin.
Pituitrin in ampullen.	Straw hat cleaner.
Phosphor paste.	T. A. Gum.
Pantopox ampoul.	Tank powder.
" syrup.	Throat postilles.
Pyren liquid.	Tangle foot.
Quorts pyrene.	Toothache gum.
Quin bisulph tabloid.	Thicol.
Radiator cement.	Thinner.
Rennet tablet.	Well keller.
Rat cure.	Worm destroyer.
Rheumatism phylacogen.	Vogiral suppos thiodine.
Salt Sterile.	Vermin paste.
Sodium cocodylate ampoul.	Virkotype compound.
Stone cement liquid.	Zymel trekey.
Soldering paste.	美髮料
" plate.	
Sanitos soldis.	

EXPORTERS  IMPORTERS
D. NAGASE & Co., Ltd.

Osaka, Tokyo, Kobe, Kyoto,
 London, New York, Yokohama,
 Shanghai, Hankow and Tientsin.

商入出輸直

社會式株

店商瀬長

出張所	出張所	出張所	出張所	支店	支店	支店	支店	支店	本店
横濱市本町六丁目八拾二番地	上海英租界四川路四〇	天津法租界バンド街拾壹號	漢口英租界泗碼頭華昌街	180, Broadway, New York, U.S.A.	5, Faneourt, London, E. C.	京都市下京區四條通西洞院	神戸市京町六十八番地	東京市日本橋區小舟町一丁目	大阪市東區平野町三丁目
								東京浪花二七六〇	

品名	Articles.
Opsonogen.	Scecorinen tablet.
Photo developer.	S. dobrol.
Photo paste.	Sirolin.
Pituitrin in ampullen.	Straw hat cleaner.
Phosphor paste.	T. A. Gum.
Pantopox ampoul.	Tank powder.
" syrup.	Throat pastilles.
Pyren liquid.	Tangle foot.
Quorts pyrene.	Toothache gum.
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KEIHIN TSUKAN KABUSHIKI KAISHA.,

LICENSED CUSTOMS BROKER,
Landing, Shipping &
Forwarding Agent.



海陸運輸業

京濱通關株式會社

稅關貨物取扱人

橫濱市住吉町二丁目二十八番地

電話 本局 長四三二一八二〇番

分類目次 CLASSIFICATION OF GOODS.

第一類	植物及動物 (生活力ヲ有スルモノ)	GROUP I.—Plants and Animals (living)	1
第二類	穀物、穀粉、澱粉類及種子	GROUP II.—Grains, Flours, Starches and Seeds	2
第三類	飲食物及煙草	GROUP III.—Beverages, Comestibles and Tobacco	6
第四類	皮毛骨角齒牙甲殼類及其ノ製品	GROUP IV.—Skins, Hairs, Bones Horns, Teeth, Tusks, Shells, and Manufactures thereof... ..	21
第五類	油、脂、蠟及其ノ製品	GROUP V.—Oils, Fats, Waxes, and Manufactures thereof	27
第六類	藥材、化學藥、製藥、其ノ調合品及爆發藥	GROUP VI.—Drugs, Chemicals, Medicines, Compounds or Preparations thereof, and Explosives	33
第七類	染料、顔料、塗料及填充料	GROUP VII.—Dyes, Pigments, Coatings, and Filling matters..	44
第八類	絲綫、繩索及同材料	GROUP VIII.—Yarns, Threads, Twines, Cordages, and Materials thereof	49
第九類	布帛及布帛製品	GROUP IX.—Tissues and Manufactures thereof... ..	57
第十類	衣類及同附屬品	GROUP X.—Clothing and Accessories thereof	86
第十一類	製紙用パルプ、紙、紙製品、書籍及繪畫	GROUP XI.—Pulp for paper making, Papers, Paper manufactures, Books, and Pictures...	95
第十二類	礦物及礦物製品	GROUP XII.—Minerals and Manufactures thereof	102
第十三類	陶磁器、硝子及硝子製品	GROUP XIII.—Potteries, Glass and Glass manufactures	108
第十四類	鐵及金屬	GROUP XIV.—Ores and Metals..	112
第十五類	金屬製品	GROUP XV.—Metal manufactures	124
第十六類	時計、學術器、銃砲、車輛、船舶及機械類	GROUP XVI.—Clocks, Watches, Scientific instruments, Fire arms, Vehicles, Vessels and Machinery	138
第十七類	雜品	GROUP XVII.—Miscellaneous articles... ..	164

KEIHIN TSŪKAN KABUSHIKI KAISHA.,

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海
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京濱通關株式會社

稅
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取
扱
人

橫濱市住吉町二丁目二十八番地

電話 本局
長 四四
三二
一八
二〇
番番

分類目次 CLASSIFICATION OF GOODS.

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第十七類	雜品	GROUP XVII.—Miscellaneous articles	164

輸入税表 IMPORT TARIFF.

(備考) 本表協定税率欄ニ記載セル F. ハ佛國 G. B. ハ英國 I. ハ伊國ナリ
N. B. In the column of Conventional Tariff, F., G. B. and I. denote
France, Great Britain and Italy respectively.

番號 Nos.	品名	Articles.	國定税率 General Tariff.		協定税率 Conventional Tariff.		
			單位 Units.	税率 Rates of duty.	單位 Units.	税率 Rates of duty.	締盟國 Con- tracting states.
	第一類	GROUP I.		円 yen		円 yen	
	植物及動物	Plants and Animals					
	(生活力ヲ有スルモノ)	(Living).					
1	植物、枝、幹、莖及根 (栽植用又ハ接木 用ノモノ)	Plants, twigs, stems, stalks and roots (for planting or grafting)		無税 Free			
2	培殖用菌類	Fungi for culture:					
	一 酵母	1. Yeast:					
	甲 壓搾シタル モノ	A. Pressed ...	每百斤 100 kin	2.60			
	乙 其ノ他	B. Other		無税 Free			
	二 麹	2. Saccharifying fungi, known as "Kōji"	從價 ad val.	20%			
	三 其ノ他	3. Other		無税 Free			
3	馬	Horses	從價 ad val.	5%			
4	牛*	Bulls, oxen and cows	"	10%			
5	綿羊	Sheep	毎頭 Head	3.00			
6	山羊	Goats	"	2.30			
7	豚	Swine	從價 ad val.	20%			
8	家禽類	Poultry	"	20%			
9	魚介類	Fish, shellfish and mollusca:					

* 大正七年法律第三十七號ニ依リ朝鮮ニ産スル生牛ニハ同年五月七日ヨリ移入税ヲ課セス

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	一 種魚及魚卵	1. Fry and roes ...		無稅 Free			
	二 其ノ他	2. Other ...	稅價 ad val.	20%			
10	蜜蜂	Bees ...	"	10%			
11	別號ニ掲ケサル動物	Animals, not otherwise provided for	"	20%			
	第二類	GROUP II.					
	穀物、穀粉、澱粉類及種子	Grains, Flours, Starches and Seeds.					
12	米及粳**	Rice and paddy* ...	每百斤 100 kin	1.00			
13	大麥*	Barley ...	"	0.55			
14	パールバーレー	Pearl barley ...	"	4.00			
15	麥芽	Malt ...	"	2.20			
16	小麥*	Wheat ...	"	0.77			
17	オート	Oats ...	"	0.65			
18	粟	Millet, Italian or German ...	"	0.50			
19	高粱	Millet, "Kao-liang" (<i>Andropogon vulgaris</i>) ...	"	0.35			
20	玉蜀黍	Indian corn ...	"	0.30			
21	豆類	Beans and pease:					
	一 大豆	1. Soja bean ...	"	0.70			
	二 小豆	2. Red or white beans, small (<i>Phaseolus subtrilobata</i>) ...	"	0.50			

* 大正二年法律第十七號ニ依リ朝鮮ニ産スル米及粳ニハ同年七月一日ヨリ移入稅ヲ課セス

* Rice and paddy produced in and exported from Chosen (Corea) are exempt from import duty on and after the 1st of July, 1913, according to the Law No. 17 of the same year.

* 勅令參照

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	三 蠶豆	3. Beans (<i>Vicia faba</i>) ...	每百斤 100 kin	0.40			
	四 綠豆	4. Green beans, small (<i>Phaseolus radiatus</i>) ...	"	0.50			
	五 豌豆	5. Pease (<i>Pisum sativum</i>) ...	"	0.45			
	六 落花生	6. Ground nuts:					
	甲 脫殼セサルモノ	A. Unshelled ...	"	0.80			
	乙 其ノ他	B. Other ...	"	0.95			
	七 其ノ他(醫藥用ノモノヲ除ク)	7. Other, excluding those for medicinal use...	"	0.45			
22	穀粉及澱粉類	Flours, meals, or groats of grains and starches:					
	一 小麥粉*	1. Wheat flour ...	"	1.85			
	二 オートミール	2. Oatmeal ...	"	5.00			
	三 コーンミール	3. Corn meal ...	"	3.15			
	四 タピオカ及マニオカ	4. Tapioca and manioca ...	"	1.05			
	五 セーゴ	5. Sago ...	"	2.00			
	六 其ノ他	6. Other ...	"	1.65			
23	胡麻子	Sesame seed ...	"	1.00			
24	荏胡麻子	Seeds of <i>Perilla ocimoides</i> ...	"	0.85			
25	菜子及芥子	Rapeseed and mustard-seed ...	"	0.65			
26	亞麻子	Linseed ...		無稅 Free			
26-2	大麻子	Hemp-seed ...		無稅 Free			
26-3	蓖麻子	Castor seed ...		無稅 Free			

* 勅令參照

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
27	棉子	Cotton seed		無稅 Free		無稅 Free	
28	アイボリーナツト	Ivory nuts		無稅 Free		無稅 Free	
29	椰子	Cocoa nuts	每百斤 100 kin	0.70			
29-2	インゲアラツパー樹、 カタパーチヤ樹及 木藍ノ種子	Seeds of india- rubber trees, gutta- percha trees, Indi- gofera anil and I. tinctoria		無稅 Free			
30	別號ニ掲ケサル穀物 及種子(醫藥用ノ モノヲ除ク)	Grains and seeds, not otherwise pro- vided for, exclud- ing those for medi- cinal use	從價 ad val.	15%			
第三類			GROUP III.				
飲食物及煙草			Beverages, Comes- tibles and Tobacco.				
31	蔬菜、果實及核子	Vegetables, fruits and nuts:					
	一 砂糖、糖蜜、糖 水又ハ蜂蜜ヲ 以テ貯藏シタル モノ	1. Preserved with sugar, molasses, syrup or honey	每百斤 容器共 100 kin includ- ing recep- tacles	12.70			
	二 其ノ他	2. Other:					
	甲 蔬菜	A. Vegetables:					
	甲ノ一 罐詰 ノモノ	A-1. Preserved in tin	每百斤 容器共 100 kin includ- ing recep- tacles	7.90	6.00	I.	
	甲ノ二 罐詰 ノモノ	A-2. Preserved in bottle		7.60			
	甲ノ三 壺詰 ノモノ	A-3. Preserved in jar		1.95			
	甲ノ四 其ノ 他	A-4. Other	從價 ad val.	30%			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	乙 其ノ他	B. Other:					
	乙ノ一 罐詰 ノモノ	B-1. Preserved in tin	每百斤 容器共 100 kin includ- ing recep- tacles	7.25			
	協定 罐詰ノ果實	Convention:— Fruits preserved in tin					
	乙ノ二 罐詰 ノモノ	B-2. Preserved in bottle	每百斤 容器共 100 kin includ- ing recep- tacles	8.50	5.50	I.	
	乙ノ三 壺詰 ノモノ	B-3. Preserved in jar		3.20			
	乙ノ四 其ノ 他	B-4. Other:					
	イ 生果*	a. Fresh fruits*	每百斤 100 kin	4.00			
	協定 シトロン	Convention:— Citrons					
	ロ 乾果	b. Dried fruits	每百斤 100 kin	6.90	2.50	”	
	ハ 核子*	c. Nuts*		7.85			
	ニ 其ノ他	d. Other	從價 ad val.	30%			
32	茶	Tea:					
	一 紅茶	1. Black tea	每百斤 100 kin	22.60			
	二 紅茶粉	2. Black dust tea		6.80			
	三 其ノ他	3. Other		6.00			
33	マータ其ノ他ノ茶代 用物	Maté and other tea substitutes	從價 ad val.	45%			

* 大正五年法律第二十六號ニ依リ朝鮮ニ産スル生果及核子ハ同年四月十五日ヨリ從價三割ノ移入稅ヲ課ス

* Fresh fruits and nuts produced in and exported from Chosen (Corea) are subject to import duty of 30% ad val. on and after the 15th of April, 1916, according to the Law No. 26 of the same year.

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
34	珈琲	Coffee :		円 yen		円 yen	
	一 種子	1. In the bean ...	每百斤 100 kin	15.10			
	二 其ノ他	2. Other ...	”	25.10			
35	チコリー其ノ他ノ珈琲代用物	Chicory and other coffee substitutes	從價 ad val.	45%			
36	ココア(砂糖ヲ加ヘサルモノ)	Cocoa (not sugared) :					
	一 種子	1. In the bean ...	每百斤 100 kin	6.00			
	二 其ノ他	2. Other ...	每百斤 100 kin including receptacles	43.00			
37	胡椒	Pepper :					
	一 種子	1. In the seed ...	每百斤 100 kin	9.35			
	二 其ノ他	2. Other ...	每百斤 100 kin including receptacles	11.70			
38	カリー	Curry :					
	一 粉狀ノモノ	1. In powder ...	”	21.10			
	二 其ノ他	2. Other ...	從價 ad val.	40%			
39	マスタード	Mustard :					
	一 粉狀ノモノ	1. In powder ...	每百斤 100 kin including receptacles	8.35			
	二 其ノ他	2. Other ...	從價 ad val.	40%			

* 内地消費ノ目的ヲ以テ製造場、稅關又ハ保稅倉庫ヨリ引取ラル、砂糖、糖蜜及糖水ニハ下ニ記載セル消費稅ヲ課ス

一 砂糖

- 第一種 砂糖色相和蘭標本第十一號未滿ノ砂糖
- 甲 樽入黑糖 百斤ニ付 二圓
- 乙 樽入白下糖但シ分蜜シタルモノ、白下糖以外ノ砂糖ニ加工シテ製造シタルモノ及全部又ハ一部ノ新式機械ニ依リ製造シタルモノヲ除ク ” 二圓五十錢

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
40	砂糖*	Sugar :*		円 yen		円 yen	
	一 和蘭標本色相第十一號未滿ノモノ	1. Under No. 11 Dutch standard	每百斤 100 kin	2.50			
	二 和蘭標本色相第十五號未滿ノモノ	2. Under No. 15 Dutch standard	”	3.10			
	三 和蘭標本色相第十八號未滿ノモノ	3. Under No. 18 Dutch standard	”	3.35			
	四 和蘭標本色相第二十一號未滿ノモノ	4. Under No. 21 Dutch standard	”	4.25			
	五 其ノ他	5. Other ...	”	4.65			
41	氷砂糖、角砂糖、棒砂糖其ノ他類似ノモノ*	Rock candy sugar, cube sugar, loaf sugar, and similar sugar* ...	”	7.40			
42	糖蜜*	Molasses :*					
	一 糖分ヲ蔗糖トシテ計算シタル重量全重量ノ百分ノ六十ヲ超エサルモノ	1. Containing not more than 60% by weight of sugar calculated as cane sugar	”	1.30			
	二 其ノ他	2. Other ...	”	2.50			

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

1. Sugar: Rates of tax Yen
- Class I. Sugar under No. 11 Dutch standard :
- A. Black sugar in cask 100 kin 2 00
 - B. *Shiroshitatō* in cask except such as has been separated from molasses or made by further additional work from sugar other than *Shiroshitatō*, or manufactured by adopting wholly or partly a new type machinery ” 2.50

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
43	葡萄糖、麥芽糖及飴	Grape sugar, malt sugar and "Ame"	每百斤 100 kin	13.65			
44	蜂蜜	Honey	每百斤 100 kin 包括 receptacles	7.20			
45	菓子	Confectioneries and cakes	"	32.00			
46	ジャム、フルートゼリー類	Jams, fruit jellies and the like...	"	17.50			
47	ビスケット(砂糖ヲ加ヘサルモノ)	Biscuits (not sugared)...	"	13.30			
48	マカロニー、ヴァーミセリー其ノ他各種ノ麵類	Macaroni, vermicelli, and the like	每百斤 100 kin	7.90	每百斤 100 kin	6.00	I.
49	果汁及糖水*	Fruit-juices and syrups:*					
	一 果汁(砂糖ヲ加ヘタルモノ)及糖水	1. Fruit-juices (sugared) and syrups:					
	甲 樽入又ハ罐入ノモノ	A. In bottle or tin	每百斤 100 kin 包括 receptacles	15.30			

丙	其ノ他ノモノ	百斤ニ付	三圓
第二種	砂糖色相和蘭標本第十五號未滿ノ砂糖	"	五圓
第三種	砂糖色相和蘭標本第十八號未滿ノ砂糖	"	七圓
第四種	砂糖色相和蘭標本第二十一號未滿ノ砂糖	"	八圓
第五種	砂糖色相和蘭標本第二十一號以上ノ砂糖	"	九圓
第六種	氷砂糖、角砂糖、棒砂糖其ノ他類似ノモノ	"	十圓
二 糖蜜			
第一種	氷砂糖ヲ製造スル時ニ生スル糖蜜		
甲	糖分ヲ蔗糖トシテ計算シタル重量全重量ノ百分ノ七十ヲ超エサルモノ	"	三圓
乙	其ノ他ノモノ	付金九圓ノ割合ヲ以テ算出シタル金額	
第二種	其ノ他ノ糖蜜		
甲	糖分ヲ蔗糖トシテ計算シタル重量全重量ノ百分ノ六十ヲ超エサルモノ	百斤ニ付	二圓
乙	其ノ他ノモノ	"	三圓
三 糖水		"	八圓

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	乙 其ノ他	B. Other	每百斤 100 kin	10.70			
	二 其ノ他	2. Other	每百斤 100 kin 包括 receptacles	11.00			
50	ソース	Sauces:					
	一 樽入ノモノ	1. In cask	每百斤 100 kin	8.25			
	二 其ノ他	2. Other	每百斤 100 kin 包括 receptacles	11.00			
51	食酢	Vinegar	每百リットル 100 litres	13.90			
	但シ攝氏十五度ニ於テ百立方センチメートル中ニ於テウレ酸ノ重量十グラム以上一グラムヲ増ス毎ニ百リットルニ付三圓ヲ加フ	Note.—Vinegar containing more than 10 grammes of acetic acid in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 3 yen per 100 litres for every additional 1 gramme of acetic acid.					
52	鳥獸肉及魚介類	Meats, poultry, game, fish, shellfish and mollusca:					
	一 生鮮ナルモノ	1. Fresh:					

C. Other	100 kin	3.00
Class II. Sugar under No. 15 Dutch standard	"	5.00
Class III. " No. 18	"	7.00
Class IV. " No. 21	"	8.00
Class V. Sugar at or above No. 21 Dutch standard	"	9.00
Class VI. Rock candy sugar, cube sugar, loaf sugar, and similar sugar	"	10.00
2. Molasses:		
Class I. Molasses produced in making rock candy sugar:		
A. Containing not more than 70% by weight of sugar calculated as cane sugar	"	3.00
B. Other	Yen 9.00 per 100 kin of sugar contained, calculated as cane sugar.	
Class II. Other molasses:		
A. Containing not more than 60% by weight of sugar calculated as cane sugar	100 kin	2.00
B. Other	"	3.00
3. Syrups	"	8.00

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	甲 牛肉	A. Beef ...	每百斤 100 kin	3.80			
	乙 羊肉	B. Mutton ...	”	6.00			
	丙 其ノ他	C. Other ...	從價 ad val.	30%			
	二 罐詰、罐詰又ハ壺詰ノモノ	2. Preserved in tin, bottle or jar:					
	甲 鳥獸肉	A. Meats, poultry and game ...	”	35%			
	乙 魚介類	B. Fish, shellfish and mollusca:					
	イ 鯷油漬	a. Sardines in oil ...	”	40%	從價 ad val.	20%	F.
	ロ 其ノ他	b. Other ...	”	40%			
	三 其ノ他	3. Other:					
	甲 ソーセージ	A. Sausages ...	每百斤 100 kin	17.00			
	乙 ハム及ベーコン	B. Ham and bacon ...	”	16.20			
	丙 鹹肉	C. Salted meats	”	5.65			
	丁 鹽鯨	D. Salted whale-meat:					
	イ 尾肉	a. Tail meat	”	3.60			
	ロ 其ノ他	b. Other ...	”	1.90			
	戊 鹹魚	E. Salted fish ...	”	2.00			
	己 其ノ他	F. Other ...	從價 ad val.	30%			
53	バター、人造バター及ギー	Butter, artificial butter and ghee...	每百斤 100 kin	29.60			
	協定	Convention:—					
	天然バター	Butter, natural ...			每百斤 100 kin	27.00	”
54	チーズ	Cheese ...	”	20.50			
55	コンデンスドミルク	Condensed milk ...	每百斤 100 kin including receptacles	5.55			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
56	インファントフード	Infantfoods ...	每百斤 100 kin including receptacles	24.30			
57	肉越機斯	Meat extract ...	”	72.50			
58	ペプトン、ソマトーゼ、ヘモグロビン其ノ他類似ノ滋養食料	Peptone, somatose, hemoglobin, and similar tonic foods	從價 ad val.	35%			
59	鳥卵(生鮮ナルモノ)	Eggs, fresh ...	每百斤 100 kin	6.00			
60	礦水、曹達水其ノ他砂糖又ハ酒精ヲ含マサル諸飲料	Mineral waters, soda water, and similar beverages, not containing sugar or alcohol ...	每百 リットル 100 litres	16.00			
61	清酒	Sake ...	”	17.00			
62	支那酒(醸造シタルモノ)	Chinese liquors, fermented ...	”	17.00			
63	麥酒	Beer, ale, porter and stout ...	”	12.00			
64	葡萄酒(ポート、シェリー、ヴェルモット、マデーラ、マルサラ、サンラファエル等ヲ含ム)	Wines, including port, sherry, vermouth, madeira, marsala, St. Raphael, etc.:					
		Containing not more than 24% by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C.:					
	一 罎入ノモノ	1. In bottle ...	”	40.00			
	二 其ノ他	2. In other receptacle:					
	甲 原容量百分中純酒精ノ容量十四ヲ超エサルモノ	A. Containing not more than 14% by volume of pure alcohol:					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	イ 攝氏十五度ニ於テ百立方センチメートル中ニ於ケル糖トシテ計算シタル重量一グラムヲ超エサルモノ。	a. Containing not more than 1 gramme of sugar calculated as grapesugar in 100 cubic centimetres at 15° C.	毎百リットル 100 litres.	円 yen 15.00	円 yen		
	ロ 其ノ他	b. Other ...	”	20.00			
	但シ攝氏十五度ニ於テ百立方センチメートル中ニ於ケル糖トシテ計算シタル重量二十グラムヲ超エタルモノハ二十グラム以上一グラムヲ増ス毎百リットルニ付二十五銭ヲ加フ	Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.					
	乙 其ノ他	B. Other ...	”	30.00			
	但シ攝氏十五度ニ於テ百立方センチメートル中ニ於ケル糖トシテ計算シタル重量二十グラムヲ超エタルモノハ二十グラム以上一グラムヲ増ス毎百リットルニ付二十五銭ヲ加フ	Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.					
	協定	Convention :—					
	葡萄ノ天然醸造ニ依リテノミ醸造セル非沸騰性各種葡萄酒	All sorts of still wines exclusively produced by natural fermentation of grapes :					
	但シ攝氏十五度ニ於テ〇・七九四七ノ比重ヲ有スルモノ	Containing not more than 14% by volume of pure					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	ブドウ酒精トシテ原容量百分中純酒精ノ容量十四リットルヲ超エサルモノ	alcohol which has a specific gravity of 0.7947 at 15° C. :		円 yen			
	甲 樽入ノモノ	A. In bottle ...	”		毎百リットル 100 litres	15.00	F.
	乙 樽入ノモノ	B. In cask or barrel, containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. ...	”		”	5.00	F., I.
	但シ攝氏十五度ニ於テ百立方センチメートル中ニ於ケル糖トシテ計算シタル重量一グラムヲ超エサルモノ	Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.					
	ヴェルモット	Vermouth :					
	但シ攝氏十五度ニ於テ〇・七九四七ノ比重ヲ有スルモノ	Containing more than 14% and not more than 24% by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C. :					
	甲 樽入ノモノ	A. In bottle ...	”		”	20.00	” ”
	乙 樽入ノモノ	B. In cask or barrel	”		”	10.00	” ”
	但シ攝氏十五度ニ於テ百立方センチメートル中ニ於ケル糖トシテ計算シタル重量二十グラムヲ超エタルモノハ二十グラム以上一グラムヲ増ス毎百リットルニ付二十五銭ヲ加フ	Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.					
	マルサラ	Marsala :					
	但シ攝氏十五度ニ於テ〇・七九四七ノ比重ヲ有スルモノ	Containing more than 14% and not more than 24% by volume of pure alcohol which has a specific gravity of 0.9747 at 15° C. :					
	甲 樽入ノモノ	A. In bottle ...	”		”	20.00	I.
	乙 樽入ノモノ	B. In cask or barrel	”		”	10.00	”
	但シ攝氏十五度ニ於テ百立方センチメートル中ニ於ケル糖トシテ計算シタル重量二十グラムヲ超エタルモノハ二十	Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an addi-					

番號 Nos.	品名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		締盟國 Contracting states.
		單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	
			円 yen		円 yen	
65	シヤンパン其ノ他ノ スパークリングワ イン		100.00	每百 リットル 100 litres	37.50	F.
66	別號ニ掲ケサル酒類					
	一 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 酒精ノ容量七 チ超エサルモ ノ		20.00			
	二 其ノ他					
	甲 罎入ノモノ		110.00			
	乙 其ノ他		60.00			
	但シ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 以上ノ増スルニ至リツ トルニ付一圓ヲ加フ					
67	別號ニ掲ケサル飲食物					
	一 砂糖ヲ加ヘタ ルモノ	從價 ad val.	60%			
	二 其ノ他		40%			
68	煙草					

番號 Nos.	品名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		締盟國 Contracting states.
		單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	
			円 yen		円 yen	
	一 葉卷煙草、紙 卷煙草及刻煙 草	從價 ad val.	355%			
	二 咀嚼煙草	每斤 1 kin	2.23			
	三 嗅煙草	”	5.17			
	四 其ノ他	從價 ad val.	355%			
	第四類					
	皮毛骨角齒牙					
	甲殼類及其					
	ノ製品					
69	毛皮					
	一 綿羊皮及山羊 皮	每百斤 100 kin	9.40			
	二 其ノ他	從價 ad val.	40%			
70	毛皮製品(別號ニ掲 ケサルモノ)		50%			
71	皮類(別號ニ掲ケサ ルモノ)		無稅 Free			
72	革類					
	一 牛革、水牛革、 馬革綿羊革及 山羊革					
	甲 塗リタルモノ		20%			
	乙 染メタルモノ 又ハ著色 シタルモノ (ローラー レザーヲ除 ク)		20%			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Con- tracting states.
	丙 其ノ他	C. Other :					
	丙ノ一 牛革、 水牛革及馬 革	C-1. Of bulls, oxen, cows, buffaloes and horses :					
	イ 靴底革	a. Sole leather	每百斤 100 kin	15.20			
	ロ 印度紅 革	b. Tanned hide, known as "In- dian blood leather"	"	9.50			
	ハ 其ノ他	c. Other ...	從價 ad val	20%			
	丙ノ二 綿羊 革及山羊革	C-2. Of sheep and goats :					
	イ ローラ ーレザ ー	a. Roller leather	每百斤 100 kin	69.00			
	ロ 其ノ他	b. Other ...	"	24.00			
	二 羚羊革 (摸造 羚羊革ヲ含ム)	2. Of chamois, in- cluding imita- tion chamois leather ...	"	74.40			
	三 豚革	3. Of swine ...	"	30.60			
	四 鱷魚革	4. Of alligators and crocodiles :					
	甲 一箇ノ重量 百五十グラ ムヲ超エサ ルモノ	A. Each weigh- ing not more than 150 grammes ...	"	207.00			
	乙 其ノ他	B. Other ...	"	113.00			
	五 リザードレザ ー	5. Of lizards ...	"	394.00			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Con- tracting states.
	六 屑	6. Waste ...	從價 ad val.	20%			
	七 其ノ他	7. Other ...	"	20%			
73	革製品 (別號ニ掲ケ サルモノ)	Leather manufac- tures, not other- wise provided for :					
	一 機械用ノ帶及 管	1. Belts, belting and hoses, for machinery ...	每百斤 100 kin	37.20			
	二 帽子用裏革 (摸造革ヲ含 ム)	2. Sweat leather for hats, in- cluding those made of imita- tion leather ...	"	88.80			
	三 其ノ他	3. Other :					
	甲 貴金屬、貴 金屬ヲ鍍シ タル金屬、 貴石、半貴 石、眞珠、珊 瑚、象牙又 ハ鼈甲ヲ用 キタルモノ	A. Combined with precious metals, metals coated with precious me- tals, precious stones, semi- preciousston- es, pearls, corals, ele- phant's ivory or tortoise shells ...	從價 ad val.	50%			
	乙 其ノ他	B. Other ...	"	40%			
74	獸毛 (別號ニ掲ケサ ルモノ)	Hairs, animal, not otherwise pro- vided for ...		無稅 Free			
75	羽毛	Feathers and downs :					
	一 粧飾用ノモノ	1. For ornament	"	40%			
	二 其ノ他	2. Other ...	"	20%			
76	羽毛皮	Bird's skins with feathers ...		無稅 Free			
77	羽毛製品及羽毛皮製 品 (別號ニ掲ケサ ルモノ)	Manufactures of feather or bird's					

番別 Nos.	品 名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	ルモノ)	skin with feathers, not otherwise pro- vided for		円 yen 50%		円 yen	
78	クイルブリッスル及 ホーンブリッスル	Quill bristles and horn bristles ...	従價 ad val.	無稅 Free			
79	獸骨(醫藥用ノモノ ヲ除ク)	Bones, animal, ex- cluding those for medicinal use ...		"			
80	獸牙	Tusks, animal ...		"			
81	獸牙製品(別號ニ掲 ケサルモノ)	Manufactures of animal tusk, not otherwise pro- vided for:					
	一 象牙製ノモノ	1. Of elephant's ivory	"	50%			
	二 其ノ他	2. Other	"	40%			
82	獸角(醫藥用ノモノ ヲ除ク)	Horns, animal, ex- cluding those for medicinal use ...		無稅 Free			
83	獸蹄	Hoofs, animal... ..		"			
84	獸筋	Sinews, animal ...		"			
85	膀胱	Bladders	"	10%			
86	貝殼	Shells of mollusca...		無稅 Free			
87	龜甲	Tortoise shells:					
	一 ホークビル甲	1. Shells of hawk- bill:					
	甲 背甲及緣甲	A. Dorsal and marginal shells	毎百斤 100 kin	134.00			
	乙 其ノ他	B. Other	"	16.70			
	二 蠟龜甲(和甲)	2. Shells of logger head (<i>Caouana caretta</i>) or of green turtle (<i>Chelonia viri- dis</i>), known as "Wakō."					

番別 Nos.	品 名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Contracting states.
	甲 背甲	A. Dorsal shells	毎百斤 100 kin	円 yen 5.35		円 yen	
	乙 緣甲	B. Marginal shells	"	1.30			
	丙 其ノ他	C. Other	"	16.70			
	三 屑	3. Waste	"	7.95			
	四 其ノ他	4. Other	従價 ad val.	10%			
88	龜甲製品(別號ニ掲 ケサルモノ)	Manufactures of tortoise shell, not otherwise pro- vided for	"	50%			
89	珊瑚	Corals	"	40%			
90	珊瑚製品(別號ニ掲 ケサルモノ)	Manufactures of coral, not other- wise provided for	従價 ad val.	50%			
91	眞珠	Pearls	"	5%			
92	海綿	Sponges:					
	一 整理シタルモ ノ	1. Prepared	毎百斤 100 kin	181.00			
	二 其ノ他	2. Other	"	9.20			
93	別號ニ掲ケサル毛骨 角齒牙甲殼類(醫 藥用ノモノヲ除ク)	Hairs, bones, horns, teeth, tusks, shells, etc., not otherwise provided for, ex- cluding those for medicinal use ...	従價 ad val.	10%			
94	皮毛骨角齒牙甲殼類 製品(別號ニ掲ケ サルモノ)	Manufactures of skin, hair, bone, horn, tooth, tusk, shell, etc., not otherwise pro- vided for	"	40%			
	第五類	GROUP V.					
	油、脂、蠟及 其ノ製品	Oils, Fats, Waxes, and Manufactur- es thereof.					

番號 Nos.	品名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
		單位 Units.	稅率 Rates of duty.	單位 Units.	稅率 Rates of duty.	締盟國 Con- tracting states.
95	植物性揮發油 Volatile oils, vegetable:					
	一 芳香性ノモノ 1. Fragrant ...		無稅 Free			
	協定 Convention:--					
	柑橘屬果實ヨリ製シタル揮發油 (オレンジ、シトロ ン、パーガモ ット、マンダリン 等ノエッセン ス) Volatile oils, ob- tained from the fruits of the genus Citrus (essences of orange, of cit- ron, of ber- gamot, of man- darin, etc.) ...				無稅 Free	I.
	二 其ノ他 2. Other:					
	甲 松精油 A. Of turpen- tine:					
	イ 罐入又ハ樽入ノモノ a. In can or barrel ...	每百 リットル 100 litre	5.20			
	ロ 其ノ他 b. Other ...	稅價 ad val.	20%			
	乙 其ノ他 B. Other ...	"	20%			
96	亞麻子油 Linseed oil:					
	一 罐入又ハ樽入ノモノ 1. In can or barrel:					
	甲 ボイルド油 A. Boiled ...	每百斤 100 kin	3.00			
	乙 其ノ他 B. Other ...	"	1.60			
	二 其ノ他 2. Other ...	稅價 ad val.	20%			
97	蓖麻子油 Castor oil:					
	一 罐入、樽入又ハ壺入ノモノ 1. In can, barrel or jar ...	每百斤 100 kin	2.20			
	二 其ノ他 2. Other ...	稅價 ad val.	20%			
98	阿列布油 Olive oil:					
	一 罐入又ハ樽入ノモノ 1. In can or barrel	每百斤 100 kin	1.70	每百斤 100 kin	1.70	"

番號 Nos.	品名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
		單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Con- tracting states.
	二 其ノ他 2. Other ...	每百斤 容器共 100 kin includ- ing recep- tacles	9.50	每百斤 容器共 100 kin includ- ing recep- tacles	6.00	F.
99	椰子油 Cocoa-nut oil ...	每百斤 100 kin	1.50			
100	落花生油 Ground nut oil ...	"	4.65			
101	大豆油 Soja bean oil ...	"	2.50			
102	棉子油 Cotton seed oil ...	"	4.45			
103	桐油 Wood oil, obtained from the seeds of <i>Aleurites cordata</i> ...	"	1.90			
104	カメリヤ油 Camellia oil ...	"	4.90			
105	カカオバター Cacao butter ...	"	18.50			
106	肝油 Cod-liver oil ...	"	10.30			
107	魚油及鯨油 Fish oil and whale oil ...	"	1.30			
108	獸脂 Animal fats:					
	一 豚脂 1. Lard...	"	9.00			
	二 其ノ他 2. Other ...	"	0.80			
109	コムパウンドラード Compound lard ...	"	7.70			
110	ステアリン Stearin ...	"	4.50			
111	オレイン Olein ...	"	1.70			
112	礦油 Mineral oils:					
	一 原油 1. Crude:					
	割温蒸餾法ニ依 リ攝氏百二十 度ヨリ二百七 十五度ニ至ル 間ニ於テ蒸餾 スル液ノ原液 ノ容量ニ對ス ル百分率 Distillates be- tween 120° and 275°C. by fractional dis- tillation:					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	甲 二十ヲ超エ サルモノ	A. Not exceed- ing 20% by volume ...	每十 ガロン 10 Ame- rican gallons	円 yen	円 yen		
	乙 二十五ヲ超 エサルモノ	B. Not exceed- ing 25% by volume ...		0.17			
	丙 三十ヲ超エ サルモノ	C. Not exceed- ing 30% by volume ...		0.21			
	丁 三十五ヲ超 エサルモノ	D. Not exceed- ing 35% by volume ...		0.25			
	戊 四十ヲ超エ サルモノ	E. Not exceed- ing 40% by volume ...		0.29			
	己 其ノ他	F. Other ...		0.33			
	但シ百分率四十五以上一 増ス毎二十ガロンニ付一 圓ヲ加フ	Note. - Those contain- ing more than 45% are subject to an additional duty at the rate of 1 yen for 10 American gallons per every additional 1%.					
	二 其ノ他 (動植 物性ノ油及脂、 石鹼等ヲ含有 スル機械油ヲ 含ム)*	2. Other, includ- ing lubricating oils which con- tain animal and vegetable oils or fats, soap, etc.*					
	攝氏十五度ニ於ケル 比重	The specific gravity at 15° C.:					
	甲 〇、七三〇 ヲ超エサル モノ	A. Not exceed- ing 0.730 ...					
	乙 〇、八七五 ヲ超エサル モノ	B. Not exceed- ing 0.875 ...					
				0.50			
				0.96			

* 石油消費税法ニ依リ石油ニハ一石ニ付一圓ノ消費稅ヲ課ス
* According to the Petroleum Consumption Tax Law, petroleum is subject to
consumption tax of 1 yen per koku (180.39 litres).

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	丙 其ノ他	C. Other ...	每百斤 100 kin	円 yen	円 yen		
113	ワセリン	Vaseline:		1.23			
	一 一箇ノ重量容 器共一キログ ラムヲ超エサ ルモノ	1. Each weighing not more than 1 kilogramme including recep- tacle ...	稅價 ad val.	20%			
	二 其ノ他	2. Other ...	每百斤 100 kin	2.95			
114	パラフィンワックス	Paraffin wax:					
	一 融解點攝氏四 十五度ヲ超エ サルモノ	1. Having melting point up to 45° C. ...		無稅 Free			
	二 其ノ他	2. Other ...	每百斤 100 kin	3.45			
115	柏油、漆蠟及蠟燭	Vegetable tallow or wax, obtained from the seeds of <i>Stillingia sebifera</i> , <i>Rhus vernicifera</i> or <i>Rhus succedanea</i> ...		6.00			
116	蠟燭	Candles ...		11.00			
117	石鹼	Soaps:					
	一 薰香ヲ付シタ ルモノ	1. Perfumed ...	每百斤 内裝共 100 kin includ- ing inner pack- ings	28.60	每百斤 内裝共 100 kin includ- ing inner pack- ings	18.00 F.	
	二 其ノ他	2. Other ...	每百斤 100 kin	5.70	每百斤 100 kin	2.90 "	
118	薰香ヲ付シタル油、 脂、蠟及其ノ製品	Oils, fats and waxes, perfumed, and preparations of oil, fat or wax, perfumed ...	每百斤 容器及 内裝共 100 kin includ- ing recep- tacles and inner pack- ings	78.00	每百斤 容器及 内裝共 100 kin includ- ing recep- tacles and inner pack- ings	35.00 "	
119	香水	Perfumed waters ...		90.00			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Con- tracting states.
	協定香水	Convention : Per'umed waters :		円 yen		円 yen	
	一 薰香ヲ付シタル ルヅキネガー	1. Per'umed vine- gar			每百斤 容器及 内裝共 100 kin includ- ing recep- tacles and inner pack- ings	30.00	F.
	二 其ノ他	2. Other			"	50.00	"
120	別號ニ掲ケサル油、 脂、蠟*	Oils, fats and waxes, not otherwise pro- vided for	總價 ad val.	20%			
121	油、脂、蠟製品 (別號 ニ掲ケサルモノ)	Manufactures of oil, fat and wax, not otherwise pro- vided for	"	30%			
	第六類 藥材、化學藥、 製藥、其ノ 調合品及 爆發藥	GROUP VI. Drugs, Chemicals, Medicines, Com- pounds or Pre- parations there- of and Ex- plosives.					
122	ホップ	Hops		無稅 Free			
123	甘草	Liquorice	每百斤 100 kin	2.00			
124	サフラン	Saffron	"	422.00			
125	吐根	Ipecacuanha root ...	"	82.00			
126	人參	Ginseng	從價 ad val.	20%			
127	桂皮	Cassia and cinna- mon bark	"	20%			

* 大正七年法律第三十七號ニ依リ朝鮮ニ産スルコールドール油其他コールドール分
餉物ハ同年五月七日ヨリ移入稅ヲ課セス

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Con- tracting states.
128	キナ皮	Cinchona bark ...	每百斤 100 kin	6.65			
128-2	コカ葉及ヤポランヂ 葉	Coca leaves and jaborandi leaves...		無稅 Free			
129	龍膽及ゲンチアナ根	Fytan or gentian root	"	2.85			
130	大黃	Rhubarb	"	2.60			
131	セメンシナ	Semencinae		無稅 Free			
132	セネガ根	Senega root	"	19.40			
133	麥角	Ergot of rye	"	14.30			
134	麝香	Musk	每斤 1 kin	101.00			
135	人造麝香	Artificial musk ...	每百斤 100 kin	81.50			
136	甘松	Nard or spikenard...	"	4.80			
137	丁香	Cloves	"	6.10			
138	沈香	Agalwood or aloes- wood	"	51.90			
139	白檀	Sandal wood :					
	一 サンタラムア ルブム	1. Santalum album		無稅 Free			
	二 其ノ他	2. Other	"	3.85			
140	沒食子、五倍子、ミロ バラン、檳榔子、オ ーク樹皮、ミモサ 樹皮、栲皮、クエブ ラチヨ一木片其ノ 他類似ノタンニン 材料	Galls, myrobalans, betel nuts, oak bark, mimosa bark, mangrove bark, chips or scraps of quebracho wood, and similar tann- ing materials ...		無稅 Free			
141	阿仙藥其ノ他ノタン ニン越幾斯	Catechu and other tanning extracts		"			
142	バルサム	Balsam	"	25.00			
143	生インデアラッパー、 生ガタパーチヤ及 其ノ代用物	Crude india-rubber, crude gutta-per- cha, and substi- tutes thereof ...		無稅 Free			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Con- tracting states.
144	アラビアゴム、セル ラック、松脂其ノ 他別號ニ掲ケサル 護膜及樹脂（醫藥 用ノモノヲ除ク）	Gum arabic, shellac, rosin, and other gums and gum resins, not other- wise provided for, excluding those for medicinal use		円 yen		円 yen	
145	阿膠	Glue	每百斤 100 kin	2.70			無稅 Free
146	ゼラチン	Gelatin	"	10.20			
147	魚膠	Isinglass	"	40.90			
148	デキストリン	Dextrin	"	1.15			
149	硫黃	Sulphur	純價 ad val.	20%			
150	黃磷、赤磷及硫化磷	Phosphorus, yellow, red or amorphous and sulphide of ...		無稅 Free			
151	ヨード	Iodine	每百斤 100 kin	135.00			
152	亜鉛粉	Zinc dust	"	1.50			
153	硼酸	Boric acid	"	3.20			
154	醋酸	Acetic acid	"	11.00			
154-2	乳酸	Lactic acid	純價 ad val.	30%			
155	蓆酸	Oxalic acid	每百斤 100 kin	2.00			
156	酒石酸	Tartaric acid	"	11.90			
157	サリチール酸	Salicylic acid	"	11.60			
158	石炭酸*	Carbolic acid	"	6.00			
159	ピクリン酸	Picric acid	純價 ad val.	20%			
160	枸橼酸	Citric acid	每百斤 100 kin	27.60			
161	焦性没食子酸	Pyrogallie acid	"	144.00			
162	タンニン酸	Tannic acid	"	20.70			
163	* 苛性曹達及苛性加 里	*Caustic soda and caustic potash :					
	一 精製ノモノ	1. Refined	"	7.25			
	二 其ノ他	2. Other	"	0.70			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Con- tracting states
164	ヨード曹達	Iodide of soda... ..	每百斤 100 kin	155.00			
165	炭酸曹達	Carbonate of soda :					
	一 曹達灰	1. Soda ash	"	0.35			
	二 其ノ他	2. Other	"	0.80			
166	重炭酸曹達	Bicarbonate of soda	"	0.95			
167	過酸化曹達	Peroxide of soda ...	"	4.60			
168	硝酸曹達(智利硝石)	Nitrate of soda (Chili salt-petre) :					
	一 精製ノモノ	1. Refined	"	2.30			
	二 其ノ他	2. Other	"	無稅 Free			
169	硫酸曹達	Sulphate of soda :					
	一 精製ノモノ	1. Refined	純價 ad val.	20%			
	二 其ノ他	2. Other	每百斤 100 kin	0.45			
170	硼酸曹達(硼砂)	Borate of soda (borax)	"	無稅 Free			
171	硅酸曹達	Silicate of soda ...	"	0.35			
172	サリチール酸曹達	Salicylate of soda ...	"	14.10			
173	青化曹達及青化加里	Cyanide of soda and cyanide of potash	"	無稅 Free			
174	硝酸加里(硝石)	Nitrate of potash (salt-petre)	"	2.35			

* 日英條約談判中ノ説明
工場の規模ニ依リ製産セラレタル苛性曹達ニシテ六十度、七十度及七十六七度品
ト稱スルカ如キ普通ノ商品ハ「精製ノモノ」トシテ類別セス稅目番號第一六三
號ノニ依リ課稅ス

* Explanations made in the course of the negotiations for the Anglo-Japanese
Treaty :—
Caustic soda produced on a manufacturing scale and being the ordinary
caustic soda of commerce, such as that styled 60 per cent., 70 per cent., and
7677 per cent., will not be classed as refined and will be subject to duty
under Tariff No. 163 (2).

* 大正七年法律第三十七號ニ依リ朝鮮ニ産スル石炭酸其他コールター分留物ハ同
年五月七日ヨリ移入稅ヲ課セス

番 號 Nos.	品 名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
		單位 Units.	稅率 Rates of Duty. 円 yen	單位 Units.	稅率 Rates of Duty. 円 yen	締盟國 Con- tracting states.
175	鹽化加里及硫酸加里 一 精製ノモノ 二 其ノ他		從價 ad val. 20% 無稅 Free			
176	クロール酸加里		”			
177	重クローム酸加里	每百斤 100 kin	1.80			
178	ヨード加里	”	122.00			
179	ブローム加里	”	10.00			
180	炭酸マグネシウム	”	2.50			
181	過酸化バリウム	”	2.50			
181-2	過酸化水素	從價 ad val.	30%			
182	明礬	每百斤 100 kin	0.45			
183	フェロ青化曹達	”	2.05			
184	フェリ青化曹達	從價 ad val.	10%			
185	フェロ青化加里(黄色血濁鹽)	每百斤 100 kin	2.70			
186	フェリ青化加里(赤色血濁鹽)	”	5.60			
187	次硝酸蒼鉛	”	81.10			
188	鹽化アムモニウム	”	2.30			
189	硫酸アムモニウム 一 精製ノモノ 二 其ノ他		從價 ad val. 20% 無稅 Free			
190	炭酸アムモニウム	每百斤 100 kin	3.45			
191	硝酸トリウム	”	86.80			

番 號 Nos.	品 名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
		單位 Units.	稅率 Rates of Duty. 円 yen	單位 Units.	稅率 Rates of Duty. 円 yen	締盟國 Con- tracting states.
192	硝酸セリウム	從價 ad val.	10%			
192-2	ラヂウム及ラヂウム 鹽類	*	無稅 Free			
193	醋酸石灰	每百斤 100 kin	0.41			
194	アセトン	”	15.13			
195	フォルマリン	”	5.10			
196	木精	”	5.95			
197	酒精	毎 リットル 1 litre	0.73			
	變性酒精	”	0.73			
199	グリセリン	每百斤 100 kin	3.20			
200	クロロフォルム	”	22.30			
201	ヨードフォルム	”	202.00			
202	乳糖	”	7.60			
203	サッカリン其ノ他類 似ノ甘味物	毎斤 1 in	60.00			
204	ナフタリン*	每百斤 100 kin	1.50			
205	龍腦、艾片及人造龍 腦	”	250.00			
206	アンチフェブリン	”	11.00			
207	アンチピリン	”	82.00			
208	サントニン	毎斤 1 kin	9.30			
209	鹽酸キニーネ	每百斤 100 kin	135.00			
209-2	硫酸キニーネ	”	60.00			

* 大正七年法律第三十七號ニ依リ朝鮮ニ産スルナフタリン其他コールタール分留物
ニハ同年五月七日ヨリ移入稅ヲ課セス

番號 Nos.	品名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
		單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
210	鹽酸モルヒネ及硫酸モルヒネ	每斤 1 kin	円 13.50		円 yen	
211	鹽酸コカイン及硫酸コカイン	”	19.30			
211-2	コカイン	從價 ad val.	5%			
212	鹽酸シンコニーネ及硫酸シンコニーネ	每百斤 100 kin	38.80			
213	炭酸クレオソート	”	33.40			
214	炭酸グアヤコール	”	58.10			
215	アニリンソルト	”	2.75			
216	ジアスターゼ	”	142.00			
216-2	ペプシン	從價 ad val.	30%			
217	ベーキングパウダー	每百斤 100 kin	27.50			
218	殺蟲粉	”	15.70			
219	蠅取紙	從價 ad val.	30%			
220	酒精劑	每 リットル 1 litre	0.73			
221	ヴァニリン、クマリン、ヘリオトロピン其ノ他別號ニ掲ケサル類似ノ薫香性化學藥	從價 ad val.	10%			
222	齒磨粉、齒洗藥、化粧粉其ノ他別號ニ掲ケサル調製薫香類	”	50%	從價 ad val.	25%	F.
223	線香	”	40%			

番號 Nos.	品名 Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
		單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
224	ローラーコンボジション	每百斤 100 kin	円 8.80		円 yen	
225	プラスター	每百斤 内裝共 100 kin including inner pack- ings	53.60			
226	ガーゼ、脱脂綿、綑帶、カットガット其ノ他類似ノ外科用材料	從價 ad val.	30%			
227	膠囊	每百斤 内裝共 100 kin including inner pack- ings	67.30			
228	オブラート	從價 ad val.	30%			
229	別號ニ掲ケサル藥材、化學藥及製藥	”	20%			
230	藥材、化學藥及製藥ノ調合品(別號ニ掲ケサルモノ)	”	30%			
231	爆發藥					
	一 火藥	每百斤 100 kin	8.05			
	二 ダイナマイト	”	6.10			
	三 テトネートル	每百斤 内裝共 100 kin including inner pack- ings	25.50			
	四 フューズ	每百斤 100 kin	37.40			
	五 其ノ他	從價 ad val.	30%			

番號 Nos.	品名	Articles	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty. 円 yen	單位 Units.	稅率 Rates of Duty. 円 yen	締盟國 Con- tracting states.
232	カートリッジ (裝藥シタルモノ) 一 裝彈シタルモノ 甲 金屬製ノモノ 乙 其ノ他 二 其ノ他	Cartridges, loaded with explosives: 1. With bullets or shots: A. Of metal shells ... B. Other ... 2. Other ...	每百斤 100 kin including inner pack- ings "	29.10 23.10 40%			
233	銃砲彈 (裝藥シタルモノ)	Projectiles, loaded with explosives ...	"	40%			
234	煙火	Fire works ...	每百斤 100 kin	12.70			
235	燐寸	Matches ...	從價 ad val.	40%			
	第七類 染料、顔料、塗料 及填充料	GROUP VII. Dyes, Pigments, Coatings, and Filling matters.					
236	天然藍 一 乾キタルモノ 二 液狀又ハ泥狀ノモノ	Indigo, natural: 1. Dry ... 2. Liquid or in paste ...	每百斤 100 kin 從價 ad val.	33.70 20%			
237	人造藍 一 乾キタルモノ 二 液狀又ハ泥狀ノモノ	Artificial indigo: 1. Dry ... 2. Liquid or in paste ...	每百斤 100 kin 從價 ad val.	40.00 20%			
238	姜黃	Turmeric ...	每百斤 100 kin	1.00			
239	紅花 一 餅紅花 二 其ノ他	Safflower: 1. In cake ... 2. Other ...	" 從價 ad val.	9.65 2.70			
240	ログウッド	Logwood ...	從價 ad val.	5%			

番號 Nos.	品名	Articles	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty. 円 yen	單位 Units.	稅率 Rates of Duty. 円 yen	締盟國 Con- tracting states.
241	ログウッド越幾斯	Logwood extract ...	每百斤 100 kin	1.85			
242	饅糖	Caramel ...	"	13.65			
243	アリザリン染料、アニリン染料其ノ他別號ニ掲ケサルコールタール染料	Alizarin dyes, aniline dyes, and other coal-tar dyes not otherwise provided for ...	"	7.00			
244	酸化コバルト	Oxide of cobalt ...		無稅 Free			
245	金液、銀液及白金液	Liquid gold, liquid silver and liquid platinum ...		"			
246	青銅粉、アルミニウム粉其ノ他別號ニ掲ケサル類似ノ金屬粉	Bronze powder, aluminium powder, and similar metal powders not otherwise provided for ...	"	28.00			
247	ブラッシアンブルー	Prussian blue... ..	"	9.25			
248	群青	Ultramarine blue ...	"	3.15			
249	鉛白、鉛丹及リサーチ	White lead, red lead and litharge ...	"	2.10			
250	亜鉛白 (酸化亜鉛及硫化亜鉛)	White zinc (oxide of or sulphide of zinc) ...	"	2.10			
251	白堊及ホロイチング	Chalk or whiting ...	"	0.65			
252	朱及辰砂	Vermilion or cinnabar... ..	"	26.80			
253	鷄冠石及雄黃	Realgar and orpiment ...	從價 ad val.	10%			
254	雌黃及ドラゴンスブラッド	Gamboge and dragon's blood ...		無稅 Free			
255	カーボンブラック	Carbon black ...	每百斤 100 kin	1.95			
256	漆	Lacquer (the juice of Rhus vernici'era)...	"	6.80			
257	ヴァニッシュ	Varnishes ...	"	14.50			
258	木タール	Wood-tar ...	"	0.50			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states
258-2	石炭タール*	Coal-tar		円 yen 無稅 Free		円 yen	
259	瀝青及土瀝青*	Pitch and asphalt...	每百斤 100 kin	0.55			
260	靴墨	Shoe polishes	每百斤 容器共 10 kin includ- ing recep- tacles	9.90			
261	鉛筆	Pencils:					
	一 鞘ニ入レサル モノ(心)	1. Not cased (slen- der strips of graphite or of colours)	稅價 ad val.	30%			
	二 其ノ他(金屬 製ノ鞘ニ入レ タルモノヲ除 ク)	2. Other, exclud- ing those with metal sheaths:					
	甲 木鞘又ハ紙 鞘ニ入レタ ルモノ	A. Cased with wood or paper:					
	イ 金具ヲ有 スルモノ	a. With metal attachments	毎 グロツス 1 gross	0.75			
	ロ 其ノ他	b. Other	"	0.55			
	乙 其ノ他	B. Other	稅價 ad val.	30%			
262	インキ	Inks:					
	一 寫字用又ハ筆 記用ノモノ	1. For copying or writing	每百斤 容器共 100 kin includ- ing recep- tacles	8.35			
	二 印刷用ノモノ	2. For printing:					
	甲 液狀又ハ泥 狀ノモノ	A. Liquid or in paste:					

* 大正七年法律第三十七號ニ依リ朝鮮ニ産スル瀝青ニハ同年五月七日ヨリ移入稅ヲ課セズ

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states
	甲ノ一 樽入 ノモノ	A-1. In barrel:		円 yen		円 yen	
	イ 黑色ノ モノ	a. Black	每百斤 100 kin	3.45			
	ロ 其ノ他	b. Other	稅價 ad val.	25%			
	甲ノ二 其ノ 他	A-2. Other	每百斤 容器共 100 kin includ- ing recep- tacles	21.50			
	乙 固形ノモノ	B. Solid	每百斤 100 kin	111.00			
	三 其ノ他	3. Other	稅價 ad val.	30%			
263	墨及朱墨	Black solid inks and red solid inks, Chinese	"	30%			
264	聖筆及テーラーズチ ョーク	Chalk-crayon and tailors' chalk	"	30%			
265	アーティストカラー及 アーティストペイン ト	Artists' colours and artists' paints	每百斤 容器共 100 kin includ- ing recep- tacles	50.00			
266	ペイント	Paints:					
	一 コッパーペー ント、インター ナショナル コンボジショ ン、アンチフ ォーリングコ ンボジション、 アンチコロシ ーヴペイント 其ノ他類似ノ 船底塗料	1. Copper paints, international compositions, antifouling com- positions, anti- corrosive paints, and similar ship's bottom paints	每百斤 100 kin	6.15			
	二 パテントドラ イヤー	2. Patent dryer	"	2.80			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	三 エナメルペー ント	3. Enamel paints	每百斤 容器共 100 kin includ- ing recep- tacles	13.20			
	四 其ノ他	4. Other :					
	甲 一箇ノ重量 容器共六キ ログラムヲ 超エサルモ ノ	A. Each weigh- ing not more than 6 kilo- grammes, in- cluding the weight of receptacle ...	每百斤 容器共 100 kin includ- ing recep- tacles	6.40	4.25	G. B.	
	乙 其ノ他	B. Other ...	每百斤 100 kin	4.95	3.30		
267	パッター、マンガン パッター、マリン グリュールピッチ其 ノ他類似ノ填充料	Putty, mangan putty, marine glue pitch, and similar filling matter :					
	一 パッター	1. Putty ...	每百斤 100 kin	1.40			
	二 マンガンパッ ター	2. Mangan putty	從價 ad val.	30%			
	三 マリングリュ ールピッチ	3. Marine glue pitch ...	每百斤 100 kin	30%			
	四 其ノ他	4. Other ...	每百斤 100 kin	30%			
268	封蠟	Sealing wax ...	每百斤 100 kin	4.00			
269	別號ニ掲ケサル染料 及顔料	Dyes and pigments, not otherwise pro- vided for ...	從價 ad val.	15%			
270	別號ニ掲ケサル塗料	Coating, not other- wise provided for	每百斤 100 kin	30%			
	第八類	GROUP VIII.					
	絲縷、繩索及 同材料	Yarns, Threads, Twines, Cord- ages, and Materials thereof.					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
				円 yen		円 yen	
		Note.—In case an article in this group is con- stituted of more than one kind of fibre, any kind of fibre which does not exceed 5% by weight of the article shall not be considered as mixed in reference to the tariff class- ification, silk and artificial silk ex- cepted.					
271	實綿及繰綿 (カード 又ハコームシタル モノヲ含ム)	Cotton in the seed or ginned, including carded or combed cotton ...					無稅 Free
272	綿織絲	Cotton yarns :					
	一 單撚ノモノ及 雙撚ノモノ	1. Single or two fold :					
	甲 生ノモノ (瓦斯燒シ タルモノヲ 含ム)	A. Gray, includ- ing gassed yarn :					
	イ 英式番手 二十四番 ヲ超エサル モノ	a. Not exceed- ing No. 24 English ...	每百斤 100 kin	5.80			
	ロ 英式番手 四十二番 ヲ超エサル モノ	b. Not exceed- ing No. 42 English ...	每百斤 100 kin	6.40			
	ハ 英式番手 六十番ヲ 超エサル モノ	c. Not exceed- ing No. 60 English ...	每百斤 100 kin	9.50			
	ニ 英式番手 八十番ヲ 超エサル モノ	d. Not exceed- ing No. 80 English ...	每百斤 100 kin	11.00			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	ホ 其ノ他	e. Other ...	每百斤 100 kin	円 yen 11.30			
	乙 單ニ漂白シタルモノ	B. Bleached simply ...		生ノモノノ稅率ニ 一円ヲ加フ Duty on gray yarn with an addition of 1 yen per 100 kin			
	丙 其ノ他	C. Other ...		生ノモノノ稅率ニ 三円ヲ加フ Duty on gray yarn with an addition of 3 yen per 100 kin			
	二 其ノ他	2. Other :					
	甲 生ノモノ (瓦斯燒シタルモノヲ 含ム)	A. Gray, includ- ing gassed yarn ...	每百斤 100 kin	28.00			
	乙 其ノ他	B. Other ...	”	30.00			
273	綿絲及長十メートルノ重量三グラムヲ超エサル綿線	Cotton twines not exceeding 3 grammes per 10 metres, and cotton threads :					
	一 總造ノモノ	1. In skein :					
	甲 生ノモノ	A. Gray ...	”	28.00			
	乙 其ノ他	B. Other ...	”	30.00			
	二 其ノ他	2. Other :					
	甲 木製ノ絲卷ニ卷キタルモノ	A. Reeled on wooden spool ...	每百斤 100 kin including spools	35.90			
	乙 其ノ他	B. Other ...	從價 ad val.	30%			
274	亞麻、苧麻、ラミー、大麻、黃麻其ノ他別號ニ掲ケサル植物纖維	Flax, China grass, ramie, hemp, jute, and other vegetable fibres not otherwise provided for ...					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
275	亞麻織絲	Linen yarns :		円 yen			
	一 單撚ノモノ	1. Single :					
	甲 生ノモノ	A. Gray ...	每百斤 100 kin	10.75	每百斤 100 kin	8.60	G. B.
	乙 其ノ他	B. Other ...	”	11.40	”	9.25	”
	二 其ノ他	2. Other :					
	甲 生ノモノ	A. Gray ...	”	40.90			
	乙 其ノ他	B. Other ...	”	44.90			
276	亞麻絲及英式番手七番ヲ超エタル單撚絲ヲ撚リ合セタルモノニシテ長十メートルノ重量十二グラムヲ超エサル亞麻線	Linen twines made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 metres, and linen threads :					
	一 生ノモノ	1. Gray ...	”	40.90			
	二 其ノ他	2. Other ...	”	44.90			
277	苧麻織絲及ラミー織絲	China grass yarns and ramie yarns :					
	一 生ノモノ	1. Gray ...	”	7.80			
	二 其ノ他	2. Other ...	”	12.00			
278	苧麻絲、ラミー絲及英式番手七番ヲ超エタル單撚絲ヲ撚リ合セタルモノニシテ長十メートルノ重量十二グラムヲ超エサル苧麻線及ラミー線	China grass twines and ramie twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 metres, China grass threads and ramie threads ...		從價 ad val.		30%	
279	大麻織絲	Hemp yarns ...	”	10%			
280	黃麻織絲	Jute yarns ...	”	10%			

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
281	大麻絲、黃麻絲及英式番手七番ヲ超エタル單撚絲ヲ撚リ合セタルモノニシテ長十メートルノ重量十二グラムヲ超エサル大麻線及黃麻線	Hemp twines and jute twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 metres, hemp threads and jute threads...	每百斤 100 kin	27.10			
282	羊毛、山羊毛及駱駝毛(カード又ハコムシタルモノヲ含ム)	Sheep's wool, goat's hair and camel's hair, including those carded or combed...		無稅 Free			
283	毛織絲 一 染メサルモノ又ハ捺染セサルモノ 甲 梳毛絲ト紡毛絲トヲ撚合セタルモノ 乙 番手ノ異リタル絲ヲ撚合セタルモノ及輪絲 丙 其ノ他 丙ノ一 梳毛ノモノ イ メートル式番手三十番ヲ超エサルモノ	Woollen or worsted yarns: 1. Undyed or unprinted: A. Yarns made by twisting woollen and worsted yarns together ... B. Yarns made by twisting those of different number together and loop yarns ... C. Other: C-1. Worsted: a. Not exceeding No. 32 metric ...	無稅 Free	20.50			
				13.20	每百斤 100 kin	13.20	F.

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	口 其ノ他 丙ノ二 紡毛ノモノ	b. Other ... C-2. Woollen	每百斤 100 kin	17.50	每百斤 100 kin	13.20	F.
	二 其ノ他	2. Other ...					
234	毛織絲 一 染メサルモノ又ハ捺染セサルモノ 二 其ノ他	Mixed yarns of cotton and wool: 1. Undyed of unprinted ... 2. Other ...	每百斤 100 kin	9.90			
285	繭	Cocoons ...		無稅 Free			
286	眞綿	Floss silk...	每百斤 100 kin	30.00			
287	生絲*(撚リタルモノヲ含ム) 一 野蠶絲 二 其ノ他	Raw silk, including thrown silk: 1. Wild silk ... 2. Other ...					
288	紡績絹織絲	Spun silk yarns ...					
289	絹絲	Silk threads ...					
290	人造絹	Artificial silk ...	每百斤 100 kin	87.90			
291	別號ニ掲ケサル織絲	Yarns not otherwise provided for:					

* 大正七年法第三十七號ニ依リ朝鮮ニ産スル生絲ニハ同年五月七日ヨリ移入稅ヲ課セス

番號 Nos.	品 名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units	稅率 Rates of Duty	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	一 絹入、人造絹入又ハ金屬入ノモノ	1. Partly of silk, artificial silk or metal ...	從價 ad val.	30%	円 yen	円 yen	
	二 其ノ他	2. Other ...	"	15%			
292	別號ニ掲ケサル絲	Threads, not otherwise provided for	"	30%			
293	テグス	Fishing gut ...	每百斤 100 kin	86.80			
294	綿粉、毛粉、絹粉及人造絹粉	Cotton powder, wool powder, silk powder and artificial silk powder ...	從價 ad val.	20%			
295	屑又ハ故ノ纖維、屑纖維及屑絲	Waste or old fibres, waste yarns and waste threads ...		無稅 Free			
296	別號ニ掲ケサル線、繩索、組紐及組繩	Twines, cordages, braids and plaited ropes, not otherwise provided for:					
	一 綿製ノモノ	1. Of cotton ...	每百斤 100 kin	18.20			
	二 亞麻、苧麻、ラミー、大麻、黃麻、マニラヘムブノー又ハ二以上ニテ製シタルモノ	2. Of flax, China grass, ramie, hemp, jute or Manila hemp, pure or mixed with one another ...	"	6.00			
	三 其ノ他	3. Other ...	從價 ad val.	20%			
297	故ノ線、繩索、組紐及組繩(トリムミンクニ屬スルモノヲ除ク)	Twines, cordages, braids and plaited ropes, old, excluding those for trimming ...	每百斤 100 kin	0.60			
	第九類	GROUP IX.					
	* 布帛及布帛製品	* Tissues and Manufactures thereof.					

番號 Nos.	品 名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	一 本類中布帛ナル名稱ハフェルト及編物ヲ包含スルモノトス	Note—1. The term "tissues" in this group includes felts and knitted tissues.		円 yen	円 yen		
	二 本類中絹ナル名稱ハ人造絹ヲ包含スルモノトス	Note—2. The term "silk" in this group includes artificial silk.					
	三 本類ノ布帛カ二種以上ノ纖維ヲ以テ組成セラレル場合ニ於テ全重量ノ百分ノ五ヲ超エサル纖維ハ絹及人造絹ヲ除クノ外分類上之ヲ交ヘサルモノト看做ス	Note—3. In case a tissue in this group is constituted of more than one kind of fibre, any kind of fibre, which does not exceed 5% by weight of the tissue shall not be considered as mixed in reference to the tariff classification, silk and artificial silk excepted.					
	四 織物ノ絲數ハ其ノ絲數ノ最も多キ部分ニ於ケル單撚絲ニ依リテ之ヲ計算ス	Note—4. The number of threads constituting the tissues shall be counted by elementary threads in the part where the greatest number of threads are used.					
	五 紋織布トハ經緯各二十ヲ超エタル絲ヲ以テ一匠ヲ組織シタルモノヲ謂フ	Note—5. Figured tissues are those with a design or repeat constituted by interlacing					

* 織物消費稅法ニ依リ織物ニハ其ノ價格百分ノ十ノ消費稅ヲ課ス
 * According to the Textile Consumption Tax Law, textiles are subject to consumption tax of 10% of the value thereof.

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.	
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.
	前項ノ絲數ヲ計算スル場合ニ於テ二以上ノ單撚絲ヨリ成ル撚絲又ハ引揃ヘタル絲ハ之ヲ一トシテ計算ス	both warps and woofs more than 20 in number. In case of counting number of thread aforesaid, twisted yarn consisting of two or more single yarns, or yarns put together to act as one shall be counted as one.		円 yen		円 yen
	日英條約談判中ノ説明	Explanations made in the course of the negotiations for the Anglo-Japanese Treaty:—				
	本邦關稅定率法輸入稅表中第九類、註四ハ紋、條其ノ他ノ意匠ヲ有スル織物ヲ組織スル絲ノ計算ニ適用セラレヘキ趣意ニシテ織方不完全ノ爲諸所ニ絲叢ヲ生シタル織物ニ付テハ之ニ適用スヘキ稅率ヲ定ムルニ當リ數箇所ニ於ケル絲數ノ平均ニ依ル絲ノ端數即チ計絲鏡ノ一邊ニ沿	Note 4 of Group IX of the Japanese Tariff is intended to apply to the counting of threads constituting such tissues as have figures, stripes, or other designs. In case the number of threads is unequal in different parts of one piece, owing to imperfections in weaving, the mean of the number of threads in several parts of tissue will be taken for the purpose of tariff classification. Fractions of threads, that is, threads which touch one of the sides of the count-				

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	締盟國 Contracting states.
	ヒテ之ニ觸ルル絲ハ計數ニ加ヘス	ing-glass along its whole length, will not be counted.		円 yen		円 yen	
	註四ニ於テ單撚絲トアルハ單絲ヲ意味ス例ヘハ雙子絲ハ二本ニ計算ス英國ニ於テ通例「エレメンタリ、スレップ」ト稱スル布帛ノ地ニ於ケル箇箇ノ絲ハ茲ニ所謂單撚絲ニ非ス從テ意匠又ハ條ヲ有スル織物ノ絲數ヲ計算スルニ當リテハ意匠又ハ條ニ於ケルト或ハ織物ノ地ニ於ケルトヲ問ハス單撚絲ノ最モ多キ部分ニ依リ之ヲ計算ス	“Elementary threads” in Note 4 means single threads—for instance, a two-fold yarn would be counted as two threads and not as one thread—and does not mean those particular threads in the body or bulk of the cloth which are commonly known in England as “elementary threads.” Consequently, in counting threads in tissues which have a design or border, the “elementary threads” would be counted wherever they happen to be most numerous, whether it be in the design or border or in the body of tissue.					
	註五ニ關スル正當ノ解釋ハ第二九八號ノ八ニ依リ課稅セラレヘキ紋織布ハ經緯各二十ヲ超エタル絲ヲ以テ組織セ	As regards Note 5, the correct interpretation is that a figured tissue, such as would pay duty under No. 298 (8), is one which has a design or repeat					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		締盟國 Contracting states.
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	
				円 yen		円 yen	
298	綿織物* 一 天鵞絨、ブラ ッシュ其ノ他 ノパイル織物	constituted by interplacing more than 20 warp threads with more than 20 woof threads. For the purpose of count- ing the said threads, twisted yarns consisting of two or more single yarns, or yarns put to- gether to act as one, would be counted as one thread. It is clear, however, that this method of counting will only be used in ascertaining whe- ther a tissue should pay duty as a figured tissue or not, and not for the purpose of counting threads as set forth in Note 4. Tissues of cotton :*					
		1. Velvets, plushes and other pile tissues, with					

* 日英條約談判中ノ説明
商業上「スコアード」又ハ「ウオツシユド」ト稱セラレル綿織物ハ其ノ自然色ヲ保有
スル限リ課稅上「漂白シタルモノ」ト認メス

* Explanations made in the course of the negotiations for the Anglo-Japanese
Treaty :—
Those cotton tissues which are known in the trade as "secoured" or "washed"
tissues will not be dutiable as "bleached tissues" so long as natural colour
retained.

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		締盟國 Contracting states.
			單位 Units.	稅率 Rates of Duty.	單位 Units.	稅率 Rates of Duty.	
				円 yen		円 yen	
	(パイルヲ切 リタルト否ト ヲ別タス)	piles cut or un- cut :					
	甲 生地ノモノ	A. Gray	毎百斤 100 kin	34.00	毎百斤 100 kin	25.50	G. B.
	乙 其ノ他	B. Other	”	40.00	”	30.00	”
	二 シュニル 絲ヲ 以テ織リタル 布帛	2. Tissues woven with chenille threads	從價 ad val.	20%			
	三 フランネル其 ノ他ノ起毛布	3. Flannels and other raised tissues	毎百斤 100 kin	16.00			
	四 縮	4. Crapes	從價 ad val.	20%			
	五 搦織布	5. Gauze tissues ...	毎百斤 100 kin	36.00			
	六 レースヲ織込 ミタル布帛	6. Tissues inter- woven with laces	從價 ad val.	20%			
	七 平織布 (別項 ニ掲ケサルモ ノ)	7. Plain tissues, not otherwise provided for :					
	甲 生地ノモノ	A. Gray :					
	甲ノ一 百平 方メートル ニ付五キロ グラムヲ超 エサルモノ ニシテ五ミ リメートル 平方内ニ於 ケル經緯ノ 絲數	A-1. Weighing not more than 5 kilogram- mes per 100 square metres, and hav- ing in a square of 5 milli- metres side, in warp and woof :					

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位	稅率	單位	稅率	締盟國 Contracting states.
			Units.	Rates of Duty.	Units.	Rates of Duty.	
			円 yen	円 yen			
	イ 十九ヲ 超エサル モノ	a. 19 threads or less ...	毎百斤 100 kin	23.00	毎百斤 100 kin	15.30	G. B.
	ロ 二十七 ヲ超エサル モノ	b. 27 threads or less ...	..	31.00	..	20.70	..
	ハ 三十五 ヲ超エサル モノ	c. 35 threads or less ...	..	43.00	..	28.70	..
	ニ 四十三 ヲ超エサル モノ	d. 43 threads or less ...	..	57.00	..	38.00	..
	ホ 其ノ他	e. More than 43 threads	..	77.00	..	51.30	..
	甲ノ二 百平 方メートル ニ付十キロ グラムヲ超 エサルモノ ニシテ五ミ リメートル 平方内ニ於 ケル經緯ノ 絲數	A-2. Weighing not more than 10 kilc- grammes per 100 square metres, and having in a square of 5 milli- metres side, in warp and woof:					
	イ 十九ヲ 超エサル モノ	a. 19 threads or less ...	..	11.00	..	8.30	..
	ロ 二十七 ヲ超エサル モノ	b. 27 threads or less ...	..	14.00	..	10.50	..
	ハ 三十五 ヲ超エサル モノ	c. 35 threads or less ...	..	18.00	..	13.50	..

番號 Nos.	品名	Articles.	國定稅率 General Tariff.		協定稅率 Conventional Tariff.		
			單位	稅率	單位	稅率	締盟國 Contracting states.
			Units.	Rates of Duty.	Units.	Rates of Duty.	
			円 yen	円 yen			
	ニ 四十三 ヲ超エサル モノ	d. 43 threads or less ...	毎百斤 100 kin	22.00	毎百斤 100 kin	16.50	G. B.
	ホ 其ノ他	e. More than 43 threads	..	28.00	..	18.70	..
	甲ノ三 百平 方メートル ニ付二十キ ログラムヲ 超エサルモノ ニシテ五 ミリメートル 平方内ニ於 ケル經緯 ノ絲數	A-3. Weighing not more than 20 kilo- grammes per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:					
	イ 十九ヲ 超エサル モノ	a. 19 threads or less ...	..	10.00	..	6.70	..
	ロ 二十七 ヲ超エサル モノ	b. 27 threads or less ...	..	11.00	..	8.30	..
	ハ 三十五 ヲ超エサル モノ	c. 35 threads or less ...	..	14.00	..	10.50	..
	ニ 四十三 ヲ超エサル モノ	d. 43 threads or less ...	..	18.00	..	13.50	..
	ホ 其ノ他	e. More than 43 threads	..	22.00	..	14.70	..
	甲ノ四 百平 方メートル ニ付三十キ ログラムヲ 超エサルモノ ニシテ五	A-4. Weighing not more than 30 kilo- grammes per 100 square metres, and					