

四興行

中華民國海關進口稅則

民國三十七年八月

Customs Import Tariff of the Republic of China

August 1948.

上海總稅務司署統計科印行

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中華民國三十七年 海關進口稅則

附註

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

NOTE.

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

混合物品徵稅辦法

凡液體或其他物品予混合後報運進口，而海關對於其所含物質之數量價值，不易確定時，除稅則已有規定者外，應全部按照其所含稅率最高之物質徵稅

RULE REGARDING TREATMENT OF MIXTURES.

When liquids or other substances composed of several ingredients which are subject to different rates of duty in accordance with the Tariff are imported so mixed that the Customs cannot readily ascertain the quantity and value of the component parts thereof, duty shall be charged on the whole at the highest of the rates applicable to the component parts, unless the mixture is already specifically provided for in the Tariff.

第一、二、三、四類附註

正頭或針織布中如含有多種纖維，其中每種纖維之成分凡按重不過百分之五者於稅則分類上不生影響

棉、亞麻、苧麻、大麻、蠶絲、毛、絲（蠶絲或人造絲）製品如用與本身相異之他種材料縫、滾邊、鎖邊、或鑲邊者於稅則分類上不生影響

凡含有花邊、衣飾、或其他種裝飾用材料之貨品除按照該貨品之稅則完稅外應另徵從價稅百分之十

第四類附註

本稅則所謂「絲」，係包括人造絲而言；所謂人造絲，係包括人造絲以外之人造纖維及其他供紡織用之合成纖維在內

交紡紗由棉或毛及超過百分之五（按重量）之人造絲（人造纖維及其他供紡織用之合成纖維在內）製成者，應歸入絹紡人造絲類徵稅；如所含人造絲（人造纖維及其他供紡織用之合成纖維在內）之重量為百分之五或以下者，則按棉紗或毛紗徵稅

混紡紗由棉或毛及百分之五十或以上（按重量）之人造絨線或無光人造纖維或其他供紡織用之無光合成纖維製成者，應歸入人造絨線類徵稅；如所含人造絨線或無光人造纖維或其他供紡織用之無光合成纖維之重量係在百分之五十以下者，則按棉紗或毛紗徵稅

NOTES TO SECTIONS I, II, III, AND IV.

In case Piece Goods or Knitted Tissues are constituted of more than one kind of fibre, the presence of any kind of fibre which does not exceed 5 per cent by weight shall not affect the tariff classification of such goods.

The classification of goods made of Cotton, Flax, Ramie, Hemp, Jute, Wool, and/or Silk (Natural or Artificial) shall not be affected by such goods having been stitched, taped, whipped, or faced with materials other than those of which the goods are made.

Articles consisting partly of lace, trimmings, or any other ornamental materials or decorated therewith are liable to a duty of 10 per cent *ad valorem* in addition to the ordinary duty leviable thereon.

NOTE TO SECTION IV.

The term "Silk" in this Tariff includes Artificial Silk. The term "Artificial Silk" includes Rayon, Rayon Staple Fibre, and other Synthetic Textile Fibres.

Union (Combination) Yarn made of Cotton or Wool and more than 5 per cent by weight of Artificial Silk (*i.e.*, Rayon, Rayon Staple Fibre, or other Synthetic Textile Fibres) shall be classified as Spun Artificial Silk. Union (Combination) Yarn made of Cotton or Wool and 5 per cent or less by weight of Artificial Silk (*i.e.*, Rayon, Rayon Staple Fibre, or other Synthetic Textile Fibres) shall be classified as Cotton or Woollen Yarn.

Mixed (Blended) Yarn made of Cotton or Wool and 50 per cent or over by weight of Artificial Woollen Yarn or non-lustrous Rayon Staple Fibre or other non-lustrous Synthetic Textile Fibres shall be classified as Artificial Woollen Yarn. Mixed (Blended) Yarn made of Cotton or Wool and less than 50 per cent by weight of Artificial Woollen Yarn or non-lustrous Rayon Staple Fibre or other non-lustrous Synthetic Textile Fibres shall be classified as Cotton or Woollen Yarn.

第一類 棉及其製品類

I.—COTTON AND MANUFACTURES THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	本色棉布品		
	Cotton Piece Goods, Grey.		
1	本色素,市布,粗布,細布,洋標布	65% 30%	..
2	本色粗細斜紋布(僅三線或四線組)	65%	..
3	本色仿製土布.....	65%	..
4	本色細洋紗,軟洋紗,稀洋紗,提花洋紗(單紗線),及條子,點子,燈芯,織花,市布	65%	..
5	本色洋羅,提花鏤空洋紗	65%	..
6	本色綢布.....	65%	..
7	本色棉細嗶嘰,橫工嗶嘰,人字嗶嘰,綢紋呢,線呢,套呢,花呢,華達呢,褲料呢	65%	..
8	本色棉直貢.....	65%	..
9	本色羅縐.....	65%	..
10	本色充羅縐,立巴次布,粗條子布,唐法布	65%	..
11	本色棉帆布,雙絲布(有色條者在內)	65%	..
12	本色,平織,斜紋,絨布,棉法絨	65%	..
13	本色棉剪絨,回絨..	65%	..
14	未列名本色棉布...	65%	..
	Cotton Piece Goods, White or Dyed.		
15	漂白素,市布,粗布,細布,竹布	65%	..
16	漂白粗細斜紋布(僅三線或四線組)	65%	..
17	漂洋標布,漂標布...	65%	..
18	漂白或染色,細洋紗,軟洋紗,稀洋紗,厚稀紗,細稀紗,輕軟稀紗,維多利亞格子紗,瑞士格子紗,拉白紗布,洋綾,提花洋紗(單紗線),及條子,點子,燈芯,織花,市布	65%	..
19	漂白或染色,華爾紗	65%	..
20	漂白或染色,亞根地紗	65%	..
21	漂白或染色,洋羅...	65%	..
22	漂白或染色,提花鏤空洋紗	65%	..
23	漂白或染色,縐地絲光洋紗	65%	..
24	漂白或染色,縐布...	65%	..
25	染色素,市布,粗布,細布,洋素綢	65%	..

第一類 棉及其製品類續

I.—Cotton and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	漂白或染色, 棉布品類		
26	染色粗細斜紋布(僅三線或四線組)	Drills and Jeans (3 or 4 shaft only), Dyed	65% 30/100
27	染色洋標布, 拷花甯綢, 素甯綢, 真假洋紅布	Dyed T-Cloths, Embossed Cantons, Alpaccians, and Real and Imitation Turkey Reds.	65%
28	漂白或染色, 棉細嗶嘰, 橫工嗶嘰, 人字嗶嘰, 綢紋呢, 線呢, 套呢, 花呢, 華達呢, 褲料呢	Cotton Serges, Diagonal Twills, Herringbone Twills, Oatmeal Crape, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, White or Dyed.	65%
29	漂白或染色, 棉直貢...	Satteen Drills, White or Dyed	65%
30	漂白或染色, 羽絨, 羽絨, 羽絨, 充西綢, 泰西甯綢, 斜羽綢, 板絨, 條子羽綢	Cotton Lastings, Satteens, Italians, Imitation (West-faced) Venetians, Tientsin Twills, Beatrice Twills, Warp-faced Satteens, and Satteen Stripes, White or Dyed.	65%
31	漂白或染色, 泰西綢...	Cotton Venetians, White or Dyed	65%
32	漂白或染色, 羅綢(波紋綢在內)	Poplins (including Poplin Taffetas), White or Dyed.	65%
33	漂白或染色, 充羅綢, 立巴大布, 粗條子布, 蓆法布, 水雪綢	Imitation Poplins, Ribs, Cords, Repps, and Moreens, White or Dyed.	65%
34	漂白或染色, 棉帆布, 雙絲布	Cotton Canvas and Duck, White or Dyed	65%
35	漂白或染色, 龍條布, 燈芯布, 水浪布, 織花膠布, 燈芯蓆法布	Dimities, Piqués, Vestings, Quiltings, and Bedford Cords, White or Dyed.	65%
36	漂白或染色, 平織, 斜紋, 絨布, 棉法絨	Cotton Flannel or Flannelette, of Plain or Twill Weave, White or Dyed.	65%
37	漂白或染色, 棉剪絨, 回絨	Cotton Velvets, Plushes, and all other Pile Cloths, White or Dyed.	65%
38	未列名漂白或染色, 棉布	Cotton Piece Goods, White or Dyed, n.o.p.f.	65%
	印花棉布品	Cotton Piece Goods, Printed.	
39	印花素, 市布, 粗布, 細布, 洋標布	Shirtings, Sheetings, and T-Cloths, Plain, Printed.	65%
40	印花粗細斜紋布(僅三線或四線組)	Drills and Jeans (3 or 4 shaft only), Printed.	65%
41	印花細洋紗, 軟洋紗, 稀洋紗, 提花洋紗(單紗線), 及條子, 點子, 燈芯, 織花, 市布	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Printed.	65%
42	印花華爾紗	Voiles, Printed	65%
43	印花亞根地紗	Organdies, Printed	65%
44	印花洋羅	Lenos, Printed	65%
45	印花綢地絲光洋紗 ..	Mercerised Crimps, Printed	65%
46	印花綢布	Cotton Crape, Printed	65%
47	印花, 棉細嗶嘰, 橫工嗶嘰, 人字嗶嘰, 綢紋呢, 線呢, 套呢, 花呢, 華達呢, 褲料呢	Cotton Serges, Diagonal Twills, Herringbone Twills, Oatmeal Crape, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Printed.	65%
48	印花棉直貢	Satteen Drills, Printed	65%

第一類 棉及其製品類

I.—Cotton and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
印花棉布品類			
Cotton Piece Goods, Printed— continued.			
49	印花, 羽絨, 羽緞, 緞布, 羽綢, 檯布, 羽布, 斜羽綢	Cotton Lastings, Satteens, Satinets, Italians, Damasks, Silesias, and Beatrice Twills, Printed.	65% 30%
50	印花泰西緞	Cotton Venetians, Printed	65%
51	印花羅緞	Poplins, Printed	65%
52	印花, 充羅緞, 立巴次布, 粗條子布, 蓆法布, 水雲緞	Imitation Poplins, Ribs, Cords, Repps, and Moreens, Printed.	65%
53	斜紋葵通布, 縐紋葵通布, 縐紋葵通布, 蓆法葵通布, 及其他葵通布	Twill Cretonnes, Oatmeal Crape Cretonnes, Satteen Cretonnes, Repp Cretonnes, and other Cretonnes.	65%
54	印花, 平織, 斜紋, 絨布, 棉法絨	Cotton Flannel or Flannelette, of Plain or Twill Weave, Printed.	65%
55	印花, 棉剪絨, 回絨	Cotton Velvets, Plushes, and all other Pile Cloths, Printed.	65%
56	未列名印花棉布	Cotton Piece Goods, Printed, n.o.p.f.	65%
雜類棉布品			
Cotton Piece Goods, Miscellaneous.			
57	染紗織素, 市布, 粗布, 細布	Shirtings and Sheetings, Plain, Yarn-dyed.	65%
58	染紗織粗細斜紋布(僅三線或四線組)	Drills and Jeans (3 or 4 shaft only), Yarn-dyed.	65%
59	染紗織, 細洋紗, 軟洋紗, 稀洋紗, 提花洋紗(單紗線), 及條子, 點子, 燈芯, 織花, 市布	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Yarn-dyed.	65%
60	染紗織, 洋羅, 提花鏤空洋紗	Lenos and Leno Brocades, Yarn-dyed	65%
61	染紗織縐布	Cotton Crape, Yarn-dyed	65%
62	染紗織, 棉細嗶嘰, 橫工嗶嘰, 人字嗶嘰, 縐紋呢, 線呢, 套呢, 花呢, 華達呢, 疎料呢	Cotton Serges, Diagonal Twills, Herringbone Twills, Oatmeal Crape, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Yarn-dyed.	65%
63	染紗織羅緞	Poplins, Yarn-dyed	65%
64	染紗織, 充羅緞, 立巴次布, 粗條子布, 蓆法布	Imitation Poplins, Ribs, Cords, and Repps, Yarn-dyed.	65%
65	染紗織, 龍條布, 燈芯布, 水溪布, 織花膠布, 燈芯蓆法布	Dimities, Piqués, Vestings, Quiltings, and Bedford Cords, Yarn-dyed.	65%
66	染紗織, 平織, 斜紋, 絨布, 棉法絨	Cotton Flannel, or Flannelette, of Plain or Twill Weave, Yarn-dyed.	65%
67	染紗織, 棉剪絨, 回絨	Cotton Velvets, Plushes, and all other Pile Cloths, Yarn-dyed.	65%
68	未列名染紗織棉布	Cotton Piece Goods, Yarn-dyed, n.o.p.f.	65%
69	棉質橡皮雨衣布	Waterproof Cloth, Rubbered	65%

第一類 棉及其製品類續

I.—Cotton and Manufactures thereof—continued.

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	雜類棉布品續		
	Cotton Piece Goods, Miscellaneous— continued.		
70	未列名棉布 (甲)工業用棉布如 水膠絨,造紙機用 棉毯等 (乙)書面布(並非油 面及假熟皮者) (丙)其他	Cotton Piece Goods, n.o.p.f.:— (a) Cotton Piece Goods for technical purposes, such as Cotton Molle- ton or Swanboy, "Triplex" Canvas Felt for Paper Machine, etc. (b) Cotton Bookbinding Cloth, other than Oil-coated Cloth and Imita- tion Leather. (c) Others	20% .. 40% 30% .. 65% ..
	棉花,棉線,棉紗, 及未列名棉製品	Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.	
71	棉花 (甲)纖維長度達二. 二二五公分或 以上者 (乙)其他	Cotton, Raw:— (a) Having a staple of 2.2225 cm. or more in length. (b) Others	10% 10% 10% ..
72	廢棉花,廢紗頭	Cotton Waste and Yarn Waste	20% ..
73	棉胎	" Wadding	20% ..
74	破布	" Rag	15% ..
75	棉紗 (甲)本色(不論股數) (乙)其他	Cotton Yarn:— (a) Grey (irrespective of fold)	50% 15% .. 50% ..
76	棉線 (甲)捲軸,捲圓錐形, 縫線 (乙)成絨,成球,編 結線,刺繡線 (丙)其他	Cotton Thread:— (a) Sewing Cotton, on spools or cops.. (b) Crochet or Embroidery Cotton, in skeins or balls. (c) Others	25% 25% 25% ..
77	棉質假金銀線	Imitation Gold or Silver Thread, on Cotton.	50% ..
78	棉繩索	Cotton Twine and Cordage	30% ..
79	燭芯	Candlewick	30% ..
80	花邊,衣飾,繡貨,其他 裝飾用品,及全部用上 列各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decora- tive or ornamental purposes; and all products made wholly thereof.	100% ..
81	蚊帳紗	Mosquito Netting	70% ..
82	針織棉布 (甲)起毛者	Cotton Knitted Tissue:— (a) Raised	70% 70% ..
	(乙)未起毛者 (一)非燒光,非 絲光線製 (二)全部或一部 分係燒光或絲 光線製	(b) Not Raised: (1) Made of ungassed or unmer- cerised thread. (2) Made wholly or partly of gassed or mercerised thread.	70% 70% ..
83	起毛針織衛生衣類.	Knitted Clothing, Raised	70% ..

第一類 棉及其製品類

I.—Cotton and Manufactures thereof—continued.

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	棉花, 棉線, 棉紗, 及 未列名棉製品續	Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.—continued.	
84	未起毛針織汗衫褲類 (甲) 非燒光, 非絲光 線製 (乙) 全部或一部分 係燒光或絲光線製	Knitted Underwear, not Raised, as Sing- lets, Drawers, Vests, etc.:— (a) Made of ungassed or unmercerised thread. (b) Made wholly or partly of gassed or mercerised thread.	70% .. 70% ..
85	針織短襪, 長襪 (甲) 非燒光, 非絲 光線製 (乙) 全部或一部分 係燒光或絲光線製	Knitted Socks and Stockings:— (a) Made of ungassed or unmercerised thread. (b) Made wholly or partly of gassed or mercerised thread.	70% .. 70% ..
86	棉質寬繫帶	Cotton Elastic Webbing, Braid, and Cord	50% ..
87	腿帶	Ankle-bands	50% ..
88	燈芯	Lampwick	40% ..
89	圍絨毛巾	Towels, Turkish	70% ..
90	棉毯及毯布	Cotton Blankets and Blanket Cloth	70% ..
91	手帕	Handkerchiefs	80% ..
92	新布袋	Cotton Bags, New	70% ..
93	未列名衣服, 及衣著 零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	80% ..
94	未列名棉貨 (甲) 線毯	Cotton Goods, n.o.p.f.:— (a) Counterpanes	70% .. 70% .. 70% .. 40% .. 70% ..
	(乙) 床布, 檯布	(b) Covers, Bed and Table	
	(丙) 蚊帳	(c) Mosquito Nets, Complete	
	(丁) 外科及衛生用品 如紗布, 綳帶等	(d) Surgical and Sanitary Sundries, as Gauze, Bandages, etc.	
	(戊) 其他	(e) Others	

第二類 亞麻, 苧麻, 火麻, 繸麻, 及其製品類

(攪雜棉花者在內)

II.—FLAX, RAMIE, HEMP, JUTE, & MANUFACTURES
THEREOF (including those mixed with Cotton).

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
95	亞麻	Flax, Raw	15% ..
96	苧麻	Ramie, Raw	15% ..
97	火麻	Hemp, Raw	15% ..
98	繸麻	Jute, Raw	15% ..
99	亂麻頭	Oakum	15% ..
100	夾棉或未夾棉, 亞麻, 苧麻, 火麻, 繸麻, 紗, 線	Yarn and Thread, of Flax, Ramie, Hemp, and/or Jute, mixed or not mixed with Cotton:—	
	(甲) 苧麻紗, 線	(a) Yarn and Thread, of Ramie	25% 15%
	(乙) 其他	(b) Others	22½% 15%
101	夾棉或未夾棉, 亞麻, 苧麻, 火麻, 繸麻, 繩索	Twine and Cordage, of Flax, Ramie, Hemp, and/or Jute, mixed or not mixed with Cotton.	30% ..
102	花邊, 衣飾, 繡貨, 其他裝飾用品, 及全部用上列各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof.	100% ..
103	夾棉或未夾棉, 火麻, 繸麻, 帆布, 油帆布	Canvas and Tarpaulin, of Hemp and/or Jute, mixed or not mixed with Cotton.	45% ..
104	漂白素, 夾棉或未夾棉, 亞麻布, 每方公尺重不過一百七十公分每方公分經緯線數過五十線不過八十線*	Flax Piece Goods, White, Plain, mixed or not mixed with Cotton, weighing not more than 170 grammes per square metre, and having more than 50 threads but not more than 80 threads in a square centimetre in warp and weft*:—	
	(甲) 刺繡用	(a) Embroidery Linen	10% 5%
	(乙) 其他	(b) Others	15% 7½%
105	未列名夾棉或未夾棉, 亞麻布	Flax Piece Goods, mixed or not mixed with Cotton, n.o.p.f.	45% ..
106	洋線袋布	Hessian Cloth	20% 12½%
107	新, 火麻袋, 洋線袋 ..	Hemp Bags and Hessian Bags, New	25% 15%
108	新, 繸麻袋	Gunny Bags, New	25% ..
109	舊, 繸麻袋, 火麻袋, 洋線袋	Gunny Bags, Hemp Bags, and Hessian Bags, Old.	25% ..
110	未列名衣服及衣著零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	80% ..
111	未列名夾棉或未夾棉, 亞麻, 苧麻, 火麻, 繸麻貨品	Flax, Ramie, Hemp, and/or Jute Goods, mixed or not mixed with Cotton, n.o.p.f.:—	
	(甲) 手帕	(a) Handkerchiefs	80% ..
	(乙) 其他	(b) Others	60% ..

* 凡列於稅則第一〇五號徵稅之純亞麻布及夾棉亞麻布其含麻成分佔總重量四成及以上者如能出具保結證明其確係輸入專供抽紗繡花或其他類似手工加工之用者得按本號(甲)項稅則徵稅

* Pure Flax Piece Goods and Flax and Cotton Piece Goods, the flax content of which is not less than 40 per cent of their total weight, ordinarily classifiable under heading No. 105 are classified under (a) of this heading in cases where satisfactory proof in the form of a bond is produced that they are being imported solely for embroidering or similar hand manufacture.

第三類 毛及其製品類

(攪雜他種纖維者在內,但攪雜絲者不在內)

III.—WOOL AND MANUFACTURES THEREOF

(including those mixed with any other fibres except Silk).

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
112	綿羊毛,山羊毛,駱駝毛(已梳或已篋者在內) (甲) 綿羊毛 (一) 未淨或已淨者 (二) 已梳或已篋者(長絨毛及短絨毛在內) (子) 長絨毛及短絨毛超過五十六支者 (丑) 其他..... (乙) 山羊毛 (一) 未淨或已淨者 (二) 已梳或已篋者 (丙) 駱駝毛 (一) 未淨或已淨者 (二) 已梳或已篋者	Wool, Sheep's, Goats', and Camels' (including Carded or Combed):— (a) Sheep's: (1) Greasy or Scoured..... (2) Carded or Combed (including Wool Tops and Noils): (i) Tops and Noils of counts finer than 56's. (ii) Others..... (b) Goats': (1) Greasy or Scoured..... (2) Carded or Combed..... (c) Camels': (1) Greasy or Scoured..... (2) Carded or Combed.....	15% 7½% 15% 8% 15% 10% 15% 7½% 15% 15% 15% 15% 15%
113	廢,綿羊毛,山羊毛,駱駝毛(攪雜他種纖維者在內,但攪雜絲者不在內) (甲) 廢綿羊毛.... (乙) 廢山羊毛.... (丙) 廢駱駝毛....	Waste Wool, Sheep's, Goats', and Camels' (including Waste Wool mixed with any other fibres except Silk):— (a) Sheep's..... (b) Goats'..... (c) Camels'.....	5% 5% 5% 5% 5%
114	純毛或雜毛,紗,線..	Woollen Yarn and Thread, pure or mixed	45% ..
115	花邊,衣飾,繡貨,其他裝飾用品,及全部用上述各物製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof.	100% ..
116	純毛或雜毛針織呢絨	Woollen Knitted Tissue, pure or mixed	80% ..
117	旗紗布.....	Bunting.....	80% ..
118	羽毛布.....	Camlets.....	80% ..
119	純毛或雜毛工藝用呢絨,如羅拉呢,襪紙呢等	Woollen Piece Goods for technical purposes, pure or mixed, such as Roller Cloth, Paper Mill Blanketing, etc.	25% ..
120	純毛或雜毛,剪絨,回絨	Woollen Velvets, Plushes, and all other Pile Cloths, pure or mixed.	80% ..
121	純毛或雜毛,橡皮雨衣布	Woollen Waterproof Cloth, Rubbed, pure or mixed.	80% ..
122	未列名純毛或雜毛呢絨	Woollen Piece Goods, pure or mixed, n.o.p.f.	80% ..
123	氈呢,氈套.....	Felt and Felt Sheathing	80% ..
124	純毛或雜毛,毛毯,車毯	Woollen Blankets and Travelling Rugs, pure or mixed.	80% ..
125	純毛或雜毛,地毯及其他地衣類	Woollen Carpets, Carpeting, and all other Floor Coverings, pure or mixed.	100% ..
126	氈呢,帽,便帽,帽坯 (甲) 帽,便帽..... (乙) 帽坯 (一) 已成型.... (二) 其他.....	Hats, Caps, and Hat Bodies, of Felt:— (a) Hats and Caps..... (b) Hat Bodies: (1) Blocked	80% .. 70% 50% 100%
127	未列名衣服及衣著零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	100% ..
128	未列名純毛或雜毛貨品	Woollen Goods and Woollen Mixtures, n.o.p.f.	80% ..

第四類 絲及其製品類(攙雜他種纖維者在內)

IV.—SILK AND MANUFACTURES THEREOF
(including those mixed with any other fibres).

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
129	蠶絲.....	Natural Silk, Raw	100%
130	人造細絲,粗絲 (甲)人造絲..... (乙)人造纖維..... (丙)其他供紡織 用之合成纖維	Artificial Silk Floss and Yarn:— (a) Rayon..... (b) Rayon Staple Fibre	100% 100% 100%
131	廢蠶絲.....	Waste Natural Silk	50%
132	廢人造絲.....	„ Artificial Silk	80%
133	絹紡蠶絲.....	Spun Natural Silk	100%
134	絹紡人造絲(其他供 紡織用之合成絹紡 纖維及人造絨線在內) (甲)純人造絨紗,線 (乙)純人造纖維紗 (丙)其他.....	Spun Yarn of Artificial Silk (i.e., of Rayon or other Synthetic Textile Fibres and including Artificial Woollen Yarn):— (a) Artificial Woollen Yarn, pure..... (b) Rayon Staple Fibre Yarn, pure.... (c) Others	100% 100% 100%
135	未列名純絲或雜絲, 紗,線	Silk Yarn and Thread, pure or mixed, n.o.p.f.	100%
136	純絲或雜絲假金銀 線	Imitation Gold or Silver Thread, on Silk, pure or mixed.	150%
137	純絲或雜絲,花邊,衣 飾,繡貨,其他裝飾用 品,及全部用上列各物 製成之貨品	Lace, Trimmings, Embroidered Goods, and all other materials used for deco- rative or ornamental purposes, of Silk, pure or mixed; and all products made wholly thereof.	150%
138	純絲或雜絲針織綢緞	Silk Knitted Tissue, pure or mixed	150%
139	羅底.....	Bolting Cloth	25%
140	純絲或雜絲,剪絨,回 絨 (甲)純蠶絲,純人造 絲,或蠶絲與人造絲 (乙)其他.....	Silk Velvets, Plushes, and all other Pile Cloths, pure or mixed:— (a) Of Pure Natural Silk, Pure Artificial Silk, or Natural and Artificial Silk (b) Others	150% 150%
141	純絲或雜絲橡皮雨 衣布	Silk Waterproof Cloth, Rubbered, pure or mixed.	150%
142	未列名純絲或雜絲 綢緞 (甲)蠶絲..... (乙)人造絲..... (丙)蠶絲夾人造絲 (丁)蠶絲夾毛,或夾 毛及植物纖維 (戊)人造絲夾毛,或 夾毛及植物纖維 (己)蠶絲夾棉..... (庚)人造絲夾棉.. (辛)其他.....	Silk Piece Goods, pure or mixed, n.o.p.f.:— (a) Of Natural Silk	150% 150% 150% 150% 150% 150% 150% 150%
143	純絲或雜絲寬緊帶	Silk Elastic Webbing, Braid, and Cord, pure or mixed.	150%
144	未列名衣服,及衣著 零件	Clothing, and all other articles of personal wear and parts or accessories thereof, n.o.p.f.	150%
145	未列名純絲或雜絲 貨品	Silk Goods and Silk Mixtures, n.o.p.f. ..	150%

第五類 金屬及其製品類(礦砂,機器,車輛在內)

V.—METALS AND MANUFACTURES THEREOF
(including Ores, Machinery, and Vehicles).

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	礦砂品	Ores.	
146	各種礦砂.....	Ores of all kinds	7½% ..
	金屬品	Metals.	
	鋁	Aluminium:—	
147	素箔	Foil, Plain:	
	(甲)不夾紙者..	(a) Not Interleaved with Paper	30% 20%
	(乙)有紙背或夾紙者	(b) With Paper Backing or Interleaved with Paper.	45% ..
148	色箔或花箔	Foil, Coloured or Embossed:	
	(甲)不夾紙者..	(a) Not Interleaved with Paper	30% ..
	(乙)有紙背或夾紙者	(b) With Paper Backing or Interleaved with Paper.	45% ..
149	粒,錠,塊.....	Grains, Ingots, and Slabs.....	10% 5%
150	片,板.....	Sheets and Plates.....	22½% 15%
151	其他	Others:	
	(甲)絲.....	(a) Wire	20% ..
	(乙)成絞絲繩(無包皮者)	(b) Wire, Stranded or Cable (Bare).	22½% ..
	(丙)其他.....	(c) Others.....	22½% 12½%
152	剛金(耐磨金).....	Antifriction Metal	20% ..
	黃銅	Brass and Yellow Metal:—	
153	條,竿.....	Bars and Rods	25% ..
154	陽螺旋,陰螺旋,鍋釘(兩頭釘),墊圈	Bolts, Nuts, Rivets, and Washers	30% ..
155	錠.....	Ingots.....	15% ..
156	釘.....	Nails	30% ..
157	舊黃銅,碎黃銅(祇合複製用)	Old or Scrap (fit only for remanufacture).	15% ..
158	螺旋釘.....	Screws.....	30% ..
159	片,板.....	Sheets and Plates.....	25% ..
160	小釘.....	Tacks	30% ..
161	管子.....	Tubes	20% 12½%
162	絲.....	Wire	20% ..
163	其他.....	Others.....	30% 17½%
	紫銅	Copper:—	
164	條,竿.....	Bars and Rods	17½% 10%
165	陽螺旋,陰螺旋,鍋釘(兩頭釘),墊圈	Bolts, Nuts, Rivets, and Washers	30% ..
166	錠,塊.....	Ingots and Slabs	15% 10%
167	釘.....	Nails	30% ..
168	舊紫銅,碎紫銅(祇合複製用)	Old or Scrap (fit only for remanufacture).	15% ..
169	片,板.....	Sheets and Plates.....	17½% 10%
170	小釘.....	Tacks	30% ..
171	管子.....	Tubes	20% 12½%
172	絲.....	Wire	20% ..
173	絲繩(即成絞絲繩無包皮者)	„ Rope (i.e., Wire, Stranded or Cable, Bare).	22½% 15%
174	其他.....	Others	30% ..

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	金屬品續		
	未鍍鋅鋼鐵(竹節鋼,彈簧鋼,工具用鋼,特製鋼,不在內)		
175	砧,型砧,鎚及零件,鍛成鐵器坯 (甲)每件重一一.五公斤或以上 (乙)每件重不及一一.五公斤	Iron and Steel, Ungalvanized (not including Bamboo, Spring, Tool, and Alloy Steel):— Anvils, Swage-blocks, Anchors and parts of, and Forgings: (a) Each weighing in every case 11.5 kg. or over. (b) Each weighing in every case less than 11.5 kg.	30% 20% 30% ..
176	短條,熱鐵塊,錠,塊,條片	Billets, Blooms, Ingots, Slabs, and Sheet-bars.	22½% 15%
177	陽螺旋,陰螺旋,墊圈	Bolts, Nuts, and Washers.....	35% ..
178	翻砂鐵器毛坯...	Castings, Rough	35% ..
179	新鍊條及零件...	Chains, New, and parts of	22½% 12½%
180	舊鍊條.....	„ Used	22½% ..
181	鐵道岔道,轉車台	Crossings and Turn-tables for Railways	7½% 7½%
182	箍.....	Hoops	22½% 12½%
183	釘條,條,絞紋條,變形條,丁字,水流,三角,工字,樑,及其他建築用各式鋼鐵體段之爲機製原形者	Nail-rods, Bars, Twisted or Deformed Bars, Tees, Channels, Angles, Joists, Girders, and other Structural Sections or Shapes in the state in which they leave the rolls.	25% ..
184	鐵絲圓釘,鐵方釘	Nails, Wire and Cut	40% ..
185	生鐵及鐵磚.....	Pig and Kentledge.....	35% ..
186	管子及配件.....	Pipes, Tubes, and Pipe and Tube Fittings	22½% 17½%
187	剪口鐵(不論大小雜和碎片,及水流,丁字,三角等段截,在內)	Plate Cuttings, of non-uniform size (including scrap lots of mixed dimensions, irrespective of size, and Croppings of Channels, Tees, and Angles).	17½% 10%
188	軌(軌道上所用鋼枕,魚尾板,狗頭釘,陽螺旋,陰螺旋,在內)	Rails (including Steel Sleepers, Fish-plates, Spikes, Bolts, and Nuts for use with the Rails).	7½% 7½%
189	鍋釘(兩頭釘).....	Rivets	40% ..
190	螺旋釘.....	Screws.....	40% ..
191	片,板,厚三.二〇公釐(八分之一英寸)或以上	Sheets and Plates, 3.2 mm. (½ in.) thick or more.	22½% 12½%
192	片,板,厚不及三.二〇公釐(八分之一英寸)	„ „ under 3.2 mm. (½ in.) thick.	22½% 12½%
193	狗頭釘.....	Spikes	40% ..
194	小釘.....	Tacks	40% ..
195	花馬口鐵.....	Tinned Plates, Decorated.....	30% 20%
196	素馬口鐵.....	„ „ Plain	25% 15%
197	舊馬口鐵(觀箱用之馬口鐵在內)	„ „ Old (including Box Linings).	22½% ..
198	鍍錫鐵小釘.....	„ Tacks	40% ..
199	絲.....	Wire	20% 12½%
200	其他 (甲)鍍鉛鐵板.. (乙)其他.....	Others: (a) Terneplates (b) Others	25% 15% 25% 15%
	鍍鋅鋼鐵	Iron and Steel, Galvanized:—	
201	陽螺旋,陰螺旋,墊圈	Bolts, Nuts, and Washers.....	35% ..
202	釘,鍋釘(兩頭釘)小釘,螺旋釘	Nails, Rivets, Tacks, and Screws	40% ..

第五類 金屬及其製品類

V.—Metals and Manufactures thereof—continued.

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE. *
	金屬品類		
	Metals—continued.		
203	鍍鋅鋼鐵(續) 管子及配件	Iron and Steel, Galvanized—cont.:— Pipes, Tubes, and Pipe and Tube Fittings.	22½% 17½%
204	片 (甲)瓦紋片..... (乙)平片.....	Sheets: (a) Corrugated..... (b) Plain	22½% 15% 22½% 15%
205	絲..... 絲繩(麻繩心有或 無)見第二〇九及二 一〇號 絲段見第二〇七號	Wire	20% 12½%
206	其他..... 鍍鋅或未鍍鋅鋼鐵	Wire Rope (with or without fibre core). See Nos. 209 and 210. Wire Shorts. See No. 207. Others	25%
207	圈鐵,絲段,壞線,條 段截,條頭,舊箍,箍 頭,碎箍(不論大小 雜和碎片在內) (甲)舊箍,箍頭, 碎箍(不論大小 雜和碎片在內) (乙)鍍鋅絲段.. (丙)其他.....	Iron and Steel, Galvanized or Ungalvanized:— Cobbles, Wire Shorts, Defective Wire, Bar Croppings and Bar Ends, Used Hoops and Hoop Ends or Cuttings (including scrap lots of mixed dimensions, irrespective of size): (a) Used Hoops and Hoop Ends or Cuttings (including scrap lots of mixed dimensions, irrespective of size). (b) Wire Shorts, Galvanized..... (c) Others	17½% 12½% 17½% 12½% 17½% ..
208	未列名舊鐵,碎鐵 (祇合複製用)	Old or Scrap (fit only for remanufacture), n.o.p.f.	17½% ..
209	新絲繩(麻繩心有 或無)	Wire Rope, New (with or without fibre core).	22½% 15%
210	舊絲繩(麻繩心有 或無)	„* „ Old (with or without fibre core).	20% ..
	竹節鋼,彈簧鋼,工具 用鋼,特製鋼	Steel, Bamboo, Spring, Tool, and Alloy:—	
211	竹節鋼.....	Bamboo Steel	22½% 15%
212	彈簧鋼.....	Spring Steel	20% 12½%
213	工具用鋼(利鋼在 內),特製鋼	Tool Steel (including High-speed Steel) and Alloy or Special Steel.	20% 12½%
214	鋼鐵板,片,三角,水流, 丁字,工字,樑,及其他 建築用,構造用之各式 鋼鐵體段,其已經鑽洞, 打洞,合成,裝成,配成, 或不僅鍛打,軋壓,翻 製者	Iron or Steel Plates or Sheets, Angles, Channels, Tees, Joists, Girders, and other Structural Sections or Building Forms of Iron or Steel, if drilled, punched, assembled, fitted, or fabricated for use, or otherwise advanced beyond hammering, rolling, or casting.	15% 15%
215	金銀條,幣.....	Gold and Silver Bullion and Coins.....	免稅 Free. ..
216	鐵錫屑..... 鉛	Iron and Tin Dross	17½% ..
217	舊鉛(祇合複製用)	Lead:— Old (fit only for remanufacture)	17½% ..
218	塊,條.....	Pigs or Bars	25% 22½%
219	管子.....	Pipes	30% ..
220	片.....	Sheets	30% ..
221	絲.....	Wire	30% ..
222	其他.....	Others	30% ..
223	錳.....	Manganese	12½% ..
224	鐵錳.....	„ Ferro-	12½% ..

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	金屬品類	Metals—continued.	
225	鎳	Nickel:—	
	(甲)條,錠,片.....	(a) Bars, Ingots, and Sheets.....	15% 10%
	(乙)絲.....	(b) Wire.....	17½% 10%
	(丙)其他.....	(c) Others.....	17½% 10%
226	鉑,未製成物件者,如 錠,條,片,板(厚不在 三.一七五公釐以下), 及廢料,碎屑	Platinum, Unmanufactured, i.e., in Ingots, Bars, Sheets, or Plates, not less than 3.175 mm. thick, and Waste or Scrap.	免稅 Free. ..
227	水銀.....	Quicksilver.....	15% ..
228	錫鉛合金.....	Tin and Lead Alloy.....	30% ..
	錫	Tin:—	
229	錠,塊.....	Ingots and Slabs.....	25% ..
230	管子.....	Pipes.....	30% ..
231	其他(錫箔不在內)	Others (not including Tinfoil).....	30% ..
232	活字金.....	Type Metal.....	30% ..
	白銅	White Metal or German Silver:—	
233	條,錠,片.....	Bars, Ingots, and Sheets.....	20% ..
234	絲.....	Wire.....	20% ..
235	其他.....	Others.....	25% ..
	鋅(白鉛)	Zinc:—	
236	粉,塊.....	Powder and Spelter.....	20% 15%
237	片(有孔鋅片在內), 板,鍋爐板	Sheets (including Perforated), Plates, and Boiler Plates.	25% 20%
238	其他.....	Others.....	25% ..
239	未列名金屬箔或葉	Metallic Foil or Leaf, n.o.p.f.	45% ..
240	未列名金屬品	Metals, n.o.p.f.:—	
	(甲)鈷,鉬,鎢,矽鐵及 鉻鐵	(a) Cobalt, Tantalum, Cadmium, Fer- ro-silicon and Ferro-chrome.	20% 15%
	(乙)鉬絲.....	(b) Molybdenum Wire.....	25% ..
	(丙)鎢絲.....	(c) Tungsten Wire.....	25% ..
	(丁)其他.....	(d) Others.....	25% ..
	金屬器具	Metalware.	
241	未列名鋁器,黃銅器,古 銅器,紫銅器,錫鉛器	Aluminiumware, Brassware, Bronzeware, Copperware, and Pewterware, n.o.p.f.:—	
	(甲)鋁器.....	(a) Aluminiumware.....	50% ..
	(乙)其他.....	(b) Others.....	50% ..
242	未列名鉑器,金器,銀 器,及鍍有貴重金屬之 金屬器(表鍊在內)	Platinumware, Goldware, Silverware, and Metalware Coated or Plated with Precious Metals (including Watch Chains), n.o.p.f.	80% ..
243	未列名電鍍或未電鍍 金屬器具(利口器在內)	Metalware, Electro-plated or not, n.o.p.f. (including Cutlery).	50% ..

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	機器及工具	Machinery and Tools.	
244	農業機器及其配件	Agricultural Machinery, and parts thereof	7½% 7½%
245	發電或傳電之電氣機器,如發電機,電動機,變壓器,變流機等,及其配件 (甲)發電機及電動機之不過二十瓩羅瓦特者,及變壓器之不過二百開維受者及其配件,附件 (乙)其他	Electrical Machinery for Power Generating and Transmission, such as Dynamos, Motors, Transformers, Converters, etc., and parts thereof:— (a) Dynamos and Motors not over 20-kilowatt capacity, and Transformers not over 200-kilo-volt-ampere capacity, and parts or accessories thereof. (b) Others	15% 12½% 10% 10%
246	製造機械工具,如車床,刨床,鑽床等,及其配件	Machine Tools, such as Lathes, Planers, Drill Presses, etc., and parts thereof.	7½% 7½%
247	機械工具,如割子,鑽子,磨光錐等(用氣壓或電力之工具在內),及全部或大部份用金屬製之手工器具及其配件	Machine Shop Tools, such as Cutters, Drills, Reamers, etc. (including Pneumatic and Electrically Operated Tools), and Hand Tools made wholly or chiefly of metal, and parts thereof.	7½% 7½%
248	發動機,如煤氣引擎,汽油引擎,蒸汽引擎,水力透平,蒸汽透平,透平發電機,其他發動機之連有或不連有發電機者,及其配件	Prime Movers, i.e., Gas Engines, Oil Engines, Steam Engines, Hydraulic Turbines, Steam Turbines, Turbo-generator Sets, and other Prime Movers, combined with Generators or not, and parts thereof.	10% 7½%
249	蒸汽鍋爐,省熱器,乾汽機,機械燃煤機,及其他鍋爐間用之他種機械,及其配件	Steam Boilers, Economisers, Superheaters, Mechanical Stokers, and other Boiler-room Accessories, and parts thereof.	10% 7½%
250	縫紉機,針織機,及其配件 (甲)縫紉機,及其配件或附件 (乙)針織機,及其配件	Sewing, Knitting, or Embroidering Machines, and parts thereof:— (a) Sewing Machines, and parts or accessories thereof. (b) Knitting or Embroidering Machines, and parts or accessories thereof.	15% 10% 15% ..
251	打字機,自動開賣機,計算機,銀錢登記機,印壓機,打支票機,時日表明機,複印機,編號機,及他種類似之辦事室用機器,及其配件	Typewriters, Automatic Sales Machines, Calculating Machines, Cash Registers, Copy Presses, Cheque Perforators, Dating Machines, Duplicating Machines, Numbering Machines, and similar Office Machines for Clerical or Accounting Purposes, and parts thereof.	30% 17½%

第五類 金屬及其製品類續

V.—Metals and Manufactures thereof—continued.

號列 No.	貨 名 NAME OF ARTICLE.	國定稅率 GENERAL TARIFF RATE.	協定稅率 AGREEMENT TARIFF RATE.
	機器及工具續		
252	Machinery and Tools—continued. 未列名機器及其配件 (甲)抽水機,及其配件 (乙)印刷機..... (丙)釘書,造紙機器,及其配件 (丁)紡織機器,及其配件 (戊)釀酒,蒸餾,製糖機器,及其配件 (己)製造橡皮貨品機器,及其配件 (庚)麵粉廠用機器,及其配件 (辛)捲烟機器,及其配件 (壬)工業用之電氣冰箱,及電氣冷藏設備(其配件及附件在內) (癸)電氣升降機,及其配件 (子)其他 (一)牛奶場用機器,及其配件 (二)煉油機器,及其配件 (三)開掘油井用機器,及其配件 (四)開礦機器,及其配件 (五)其他.....	Machinery, n.o.p.f., and parts thereof:— (a) Pumping and Pumps, and parts... (b) Printing, and parts (c) Bookbinding and Paper-making, and parts. (d) Textile Machinery, and parts..... (e) Brewing, Distilling, and Sugar Refining, and parts. (f) Rubber Goods Manufacturing, and parts. (g) Flour Mill Machinery, and parts... (h) Cigar and Cigarette Manufacturing, and parts. (i) Refrigerators and Refrigerating Equipment, Industrial (including parts and accessories thereof), n.o.p.f. (j) Electric Elevators, and parts..... (k) Others: (1) Dairy Machinery, and parts (2) Oil Refinery Plants, and parts (3) Oil Well Drilling Machinery, and parts. (4) Mining Machinery, and parts (5) Others.....	10% 10% 10% 10% 10% 10% 10% 10% 10% 10% 20% 10% 10% 10% 10% 10% 10%
	車輛,船艇		
253	飛機,水上飛機,及其他航空機器,及其配件	Aeroplanes, Hydroplanes, and all other Flying Machines, and parts thereof.	5% 5%
254	各種救火機車,救火器(手用化學消防器在內),及他種救火用機件,及其配件	Fire Engines, Hydrants, and other Fire-extinguishing Appliances, irrespective of propelling power (including Hand Chemical Fire Extinguishers), and parts thereof.	5% 5%
255	馬達船,帆船,汽船,機動船,及其配件與未列名材料 (甲)整個..... (乙)未列名零件及材料	Motor-boats, Sail-boats, Steamers, and Motor Ships, and parts or materials thereof, n.o.p.f.:— (a) Complete (b) Parts or Materials, n.o.p.f.	免稅 Free. 10%
256	汽車 (甲)馬達拖動車,拖車,容十二座以上之長途汽車,載重一公噸以上之馬達貨車,及此項車輛之車台	Vehicles, Motor:— (a) Motor Tractors, Motor-drawn Trailers, Motor Passenger Vehicles with seats for not less than 12 passengers, Motor Trucks over 1 metric ton carrying capacity, and Chassis for any of the above.	25% 15%