



國家出版基金項目
NATIONAL PUBLICATION FOUNDATION

民國史料叢刊

續編

0462

孫燕京 張研 主編

經濟·財政

中華民國海關出口稅則
我國關稅自主後進口稅率水準之變遷
改革鹽法問題彙錄
中國的財政改良與公債整理問題

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上海總稅務司署統計科印行

中華民國海關出口稅則

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I.—ANIMALS, ANIMAL AND FISHERY PRODUCTS.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	動物及動物產品 (生皮, 熟皮, 皮貨, 及魚介, 海產品 不在內) Animals and Animal Products (not including Hides, Leather, and Skins (Furs) and Fishery and Sea Products).	
1	動物之生活者.....	從價 Value 7½%
2	猪鬃.....	" " 7½%
3	蛋及蛋製品 (甲) 乾蛋白, 乾蛋黃, 黃白不分之乾蛋 (乙) 冰溫蛋白, 冰溫蛋黃, 黃白不分之冰溫蛋 (蛋製品在內) (丙) 鮮蛋 (鮮凍蛋在內) (丁) 皮蛋, 鹹蛋.....	Eggs and Egg Products:— (a) Egg Albumen, Yolk, and Whole Egg (Mélange), Dried. 從價 Value 5% (b) Egg Albumen, Yolk, and Whole Egg (Mélange), Moist and Frozen (including Glycerised Egg Products), " " 5% (c) Eggs, Fresh, in Shell (including Chilled Eggs in Shell), " " 5% (d) Eggs, Preserved and Salted..... " " 5%
4	禽毛.....	Feathers..... " " 7½%
5	馬鬃.....	Hair, Horse..... " " 7½%
6	頭髮.....	Hair, Human..... " " 7½%
7	蜂蜜 (未淨野蜂蜜在內)	Honey (including Wild Uncleaned Honey)..... 免稅 Free.
8	腸.....	Intestines..... 從價 Value 5%
9	鮮凍肉 (家禽, 野味在內)	Meats, Fresh or Frozen (including Game and Poultry), " " 7½%
10	製過肉 (甲) 散裝整隻火腿 (乙) 其他.....	Meats, Preserved and Prepared:— (a) Hams, Whole, in bulk..... 從價 Value 5% (b) Others..... " " 7½%
11	骨 (虎骨在內).....	Bones (including Tigers' Bones)..... " " 7½%
12	牛皮膠.....	Glue, Cow..... 免稅 Free.
13	牛角.....	Horns, Buffalo and Cow..... 從價 Value 5%
14	鹿角.....	Horns, Deer, completely hardened..... " " 5%
15	老鹿茸.....	Horns, Deer, Old..... " " 7½%
16	嫩鹿茸.....	Horns, Deer, Young..... " " 7½%
17	麝香.....	Musk..... " " 7½%
18	介殼, 蠟殼.....	Sea Shells and Oyster Shells..... " " 5%
19	水牛筋, 牛筋, 鹿筋.....	Sinews, Buffalo, Cow, and Deer..... " " 5%
20	牲油.....	Tallow, Animal..... " " 5%
21	動物蠟 (甲) 白蠟 (蟲蠟).. (乙) 黃蠟 (蜂蠟).. 未列名動物產品.....	Wax:— (a) White (Insect Wax)..... 從價 Value 5% (b) Yellow (Beeswax)..... " " 5% Animal Products, n.o.p.f. 免稅 Free.
	生皮, 熟皮, 皮貨 Hides, Leather, and Skins (Furs).	
23	乾, 濕, 醃, 未醃, 生牛皮 (小牛皮在內)	Hides, Buffalo and Cow (including Calf), Dry or Wet, Salted or Unsalted, 從價 Value 5%
24	粗鞣熟牛皮 (鉗鹽鞣成之鞋底皮在內)	Leather, Buffalo and Cow, simply Tanned (including Chrome Sole Leather), " " 5%

* 罐頭肉: 免稅 Canned Meats: Free (I.G. desp. 174942).

第一類 動物,動物產品,及魚介產品類

I.—Animals, Animal and Fishery Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	生皮,熟皮,皮貨類 Hides, Leather, and Skins (Furs)— continued.	
25	已肅或未肅皮貨未製成者 Skins, Dressed or Undressed, not made up:—	
	(甲) 狗皮.....	從價 Value 7½%
	(乙) 山羊皮(猾皮在內)	" " 7½%
	(丙) 旱獺皮.....	" " 7½%
	(丁) 獾皮.....	" " 7½%
	(戊) 羆羊皮(羔皮在內)	" " 7½%
	(己) 灰鼠皮.....	" " 7½%
	(庚) 黃鼠皮.....	" " 7½%
	(辛) 其他.....	" " 7½%
26	已製成皮貨.....	" " 7½%
27	未列名生皮,熟皮及熟皮製品 Hides, Leather, and Manufactures of Leather, n.o.p.f.:—	
	(甲) 熟皮製品.....	從價 Value 5%
	(乙) 其他.....	" " 7½%
	魚介,海產品 Fishery and Sea Products.	
28	海參 Bicho de Mar:—	
	(甲) 黑海參.....	免稅 Free.
	(乙) 白海參.....	免稅 Free.
29	魷魚,墨魚.....	免稅 Free.
30	乾魚.....	免稅 Free.
31	魚膠.....	免稅 Free.
32	魚肚.....	免稅 Free.
33	鹹魚.....	免稅 Free.
34	魚皮(鯊魚皮在內).....	免稅 Free.
35	淡菜.....	免稅 Free.
36	蝦乾,蝦米(碎蝦米不在內)	免稅 Free.
37	魚翅 Sharks' Fins:—	
	(甲) 黑魚翅.....	免稅 Free.
	(乙) 肉翅(即淨魚翅)	免稅 Free.
	(丙) 白魚翅.....	免稅 Free.
38	碎蝦米.....	免稅 Free.
39	未列名魚介,海產品 Fishery and Sea Products, n.o.p.f.:—	
	(甲) 鮮魚(冰凍魚在內)	免稅 Free.
	(乙) 其他.....	免稅 Free.

第二類 植物產品類

(竹, 燃料, 藤, 木材, 木, 紙, 及紡織原料不在內)

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

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
荳 Beans and Peas.		
40	大荳(黑荳, 青荳, 白荳, 黃荳, 在內, 白藥荳不在內)	從價 Value 5%
41	蠶荳.....	5%
42	綠荳.....	5%
43	赤荳.....	5%
44	豌豆及未列名荳...	5%
雜糧及其製品 Cereals and Cereal Products.		
45	糠, 穀.....	從價 Value 7½%
46	麥粉.....	免稅 Free.
47	麵粉..... (甲)麥粉(麥屑在內) (乙)未列名麵粉 (馬鈴薯粉在內)	免稅 Free. 免稅 Free.
48	高粱.....	免稅 Free.
49	玉米.....	免稅 Free.
50	小米.....	免稅 Free.
51	米, 穀.....	免稅 Free.
52	子餅(碎餅及粉在內)	免稅 Free.
	(甲)荳餅.....	從價 Value 5%
	(乙)棉子餅.....	5%
	(丙)花生餅.....	5%
	(丁)菜子餅.....	5%
53	小麥.....	免稅 Free.
54	未列名雜糧.....	免稅 Free.
植物性染料 Dyestuffs, Vegetable.		
55	靛.....	免稅 Free.
	(甲)乾靛.....	免稅 Free.
	(乙)水靛.....	免稅 Free.
56	五倍子.....	從價 Value 5%
57	薑黃.....	免稅 Free.
58	未列名植物性染料	免稅 Free.
Fruits, Fresh, Dried, and Preserved.		
59	栗子.....	從價 Value 5%
60	黑棗.....	5%
61	紅棗.....	5%
62	荔枝乾.....	免稅 Free.
63	桂圓乾.....	免稅 Free.
64	桂圓肉.....	免稅 Free.
65	橄欖.....	免稅 Free.
	(甲)鮮.....	免稅 Free.
	(乙)鹹及製過.....	免稅 Free.

號 列 No.	貨 名 NAME OF ARTICLE.	稅 率 Duty.	
	鮮菓, 乾菓, 製菓 摺		
	Fruits, Fresh, Dried, and Preserved— continued.		
66	橘 子.....	Oranges, Fresh.....	免稅 Free
67	核 桃 仁, 核 桃.....	Walnuts (Kernels and in Shell).....	免稅 Free
68	未 列 名 菓 品.....	Fruits, n.o.p.f.—	
	(甲) 蜜 製 及 罐 頭 菓 品.....	(a) Preserved in Syrup and/or Canned	從 價 Value 5%
	(乙) 蘋 菓.....	(b) Apples.....	5%
	(丙) 梨.....	(c) Pears.....	5%
	(丁) 柿.....	(d) Persimmons.....	5%
	(戊) 柿 餅.....	(e) Persimmons, Dried.....	5%
	(己) 其 他.....	(f) Others.....	5%
	藥材及香料(化學 產品不在內)	Medicinal Substances and Spices (not including Chemicals).	
69	碎 八 角.....	Aniseed, Broken.....	從 價 Value 5%
70	八 角 茴 香.....	Aniseed Star.....	5%
71	檳 榔.....	Betelnuts.....	5%
72	檳 榔 衣.....	Betelnut Husks.....	5%
73	樟 腦.....	Camphor.....	5%
74	砂 仁.....	Cardamoms, Inferior.....	5%
75	白 豆 蔻.....	Cardamoms, Superior.....	5%
76	桂 子.....	Cassia Buds.....	5%
77	桂 皮.....	Cassia Lignea.....	5%
78	桂 枝.....	Cassia Twigs.....	5%
79	夜 苓 (整, 片, 塊).....	China-root (Whole, Sliced, or in Cubes).....	5%
80	肉 桂.....	Cinnamon.....	5%
81	夏 薑.....	Galangal.....	5%
82	人 參.....	Ginseng.....	7 1/2%
83	甘 草 (碎 甘 草 在 內).....	Liquorice (including Scraped Liquorice Root).....	5%
84	肉 豆 蔻.....	Nutmegs.....	5%
85	陳 皮, 柚 皮.....	Peel, Orange and Pumelo.....	5%
86	黃.....	Rhubarb.....	5%
87	藥 劑 及 丸 散 膏 丹.....	Medicinal Preparations.....	5%
88	未 列 名 藥 材 及 香 料.....	Medicinal Substances and Spices, n.o.p.f.....	5%
	油, 蠟	Oils, Tallow, and Wax.	
89	八 角 油.....	Oil, Aniseed.....	從 價 Value 5%
90	豆 油.....	Oil, Bean.....	5%
91	桂 皮 油.....	Oil, Cassia.....	5%
92	草 麻 油.....	Oil, Castor.....	5%
93	棉 子 油.....	Oil, Cotton-seed.....	5%
94	花 生 油 (生 油).....	Oil, Groundnut.....	5%
95	麻 子 油.....	Oil, Hemp-seed.....	5%
96	胡 麻 子 油.....	Oil, Linseed.....	5%
97	蘇 子 油.....	Oil, Perilla-seed.....	5%
98	菜 油.....	Oil, Rape-seed.....	5%
99	芝 麻 油.....	Oil, Sesamum-seed.....	5%
100	茶 油.....	Oil, Tea.....	5%
101	桐 油.....	Oil, Wood.....	5%
102	未 列 名 植 物 油.....	Oils, Vegetable, n.o.p.f.....	5%
103	猪 油.....	Tallow, Vegetable.....	5%
104	樹 蠟 (漆 油).....	Wax, Vegetable.....	5%

第二類 植物產品類

II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	子仁 Seeds.	
105	花生 (甲)帶殼花生.... (乙)花生仁(去皮花 生仁在內)	從價 Value 5% 5%
106	杏仁.....	Seed, Apricot..... 5%
107	蓖麻子.....	Seed, Castor..... 7½%
108	棉子.....	Seed, Cotton..... 7½%
109	麻子.....	Seed, Hemp..... 7½%
110	蓮子.....	Seed, Lily-flower (Lotus-nuts)..... 5%
111	胡麻子.....	Seed, Linseed..... 7½%
112	瓜子.....	Seed, Melon..... 5%
113	荳子.....	Seed, Perilla..... 7½%
114	菜子.....	Seed, Rape..... 7½%
115	芝麻(去皮芝麻在內)	Seed, Sesamum (including Sesamum-seed Pulp)..... 5%
116	未列名子仁.....	Seeds, n.o.p.f. 7½%
	酒 Spiritous Beverages.	
117	酒及藥酒.....	Samshu and Medicated Samshu..... 免稅 Free.
118	未列名含有酒精之飲料	Spiritous Beverages, n.o.p.f. 從價 Value 7½%
	糖 Sugar.	
119	赤糖,青糖.....	Sugar, Brown and Green..... 免稅 Free.
120	白糖,車白糖.....	Sugar, White and Refined..... 免稅 Free.
121	冰糖.....	Sugar Candy..... 免稅 Free.
	茶 Tea.	
122	紅茶.....	Tea, Black..... 免稅 Free.
123	磚茶.....	Tea, Brick (including Tea, Tablet)..... 免稅 Free.
124	綠茶.....	Tea, Green..... 免稅 Free.
125	茶末.....	Tea Dust..... 免稅 Free.
126	毛茶(未經焙烤者).....	Tea, Leaf, Unfired..... 免稅 Free.
127	花圈茶.....	Tea, Scented..... 免稅 Free.
128	茶片.....	Tea Siftings..... 免稅 Free.
129	茶梗.....	Tea Stalks..... 免稅 Free.
130	未列名茶.....	Tea, n.o.p.f. 免稅 Free.
	菸草 Tobacco.	
131	雪茄菸,紙菸.....	Cigars and Cigarettes..... 從價 Value 7½%
132	菸葉.....	Tobacco, Leaf..... 5%
133	菸絲.....	Tobacco, Prepared..... 5%
134	未列名菸.....	Tobacco, n.o.p.f. 7½%
	菜蔬 Vegetables.	
135	木耳 (甲)黑木耳..... (乙)其他.....	Fungus:— (a) Black..... 從價 Value 5% (b) Others..... 7½%
136	蒜頭.....	Garlic..... 5%

第二類 植物產品類
II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	榮蔬類 Vegetables—continued.	
137	金針菜..... Lily-flowers, Dried.....	從價 Value 5%
138	香菌..... Mushrooms, Dried.....	" " 5%
139	大頭菜, 鹹蘿蔔乾.. Turnips, Dried and Salted.....	" " 5%
140	未列名乾, 鮮, 鹹, 菜蔬 n.o.p.f. Vegetables, Dried, Fresh, or Salted, n.o.p.f.	" " 5%
	其他植物產品 Other Vegetable Products.	
141	乳腐..... Beancurd.....	免稅 Free.
142	飼料(青草, 乾草)* Fodder (Grass and Hay)*	從價 Value 5%
143	醬油..... Soy.....	免稅 Free.
144	粉絲, 通心粉..... Vermicelli and Macaroni.....	免稅 Free.
145	未列名植物產品 Vegetable Products, n.o.p.f.:—	
	(甲) 橡皮, 樹膠, 及其 製品 (a) India-rubber and Gutta-percha, and Manufactures thereof.	免稅 Free.
	(乙) 其他..... (b) Others.....	免稅 Free.

* 包括以玉蜀黍散粒, 高粱散粒, 荳餅散粒, 花生餅散粒及糠殼等製成之混合植物飼料

* To include Mixed Vegetable Feed composed of Maize Meal, Kaoliang Meal, Beancake Meal, Groundnut-cake Meal, and Bran. (Cir. 5035.)

第三類 竹, 燃料, 藤, 木材, 木, 及 紙類

III.—BAMBOO, FUEL, RATTAN, TIMBER, WOOD, AND PAPER.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
竹		
Bamboo.		
146	整根竹 (甲)直徑二十五公 釐及以上 (乙)直徑不及二十 五公釐	Bamboo:— (a) 25 mm. in diameter or over. 從價 Value 5% (b) Less than 25 mm. in diameter. " " 5%
147	竹葉, 竹葉等.	Bamboo, Split, Leaf, etc. " " 7½%
148	未列名竹製品.	Bamboo Manufactures, n.o.p.f. 免稅 Free.
燃料		
Fuel.		
149	炭.	Charcoal. 從價 Value 5%
150	煤(煤屑及煤屑製磚 在內)*	Coal (including Coal Dust, and Coal Bricks manufactured from Coal Dust).*
151	焦炭, 焦煤.	Coke. " " 5%
152	柴.	Firewood " " 5%
藤		
Rattan.		
153	藤皮.	Rattan Skin. 從價 Value 7½%
154	藤片.	Rattan, Split. " " 5%
155	藤條(藤心在內).	Rattan, Whole (including Core) " " 5%
156	未列名藤製品.	Rattan Manufactures, n.o.p.f. 免稅 Free.
木材, 木, 及 木 製品		
Timber, Wood, and Manufactures thereof.		
樑		
Beams:—		
(甲) 重木樑		
(一) 方形者		
(子) 長不過八 公尺方不及 三〇公分		
(ii) 其他.		
(二) 非方形者.		
(乙) 輕木樑.		
Masts and Spars:—		
(甲) 重木樑		
(一) 長不過十二 公尺		
(二) 長不過十八 公尺		
(三) 長過十八公 尺		
(乙) 輕木樑		
(一) 長不過十二 公尺		
(二) 長不過十八 公尺		
(三) 長過十八公 尺		
139	樑, 柱, 舵樑(輕木柱距 其大端一.五公尺處 之圓徑過一.一公尺 者不在內)	Piles, Poles, and Joists (not including Softwood Poles exceeding 1.1 m. in circumference at 1.5 m. from the large end). " " 7½%

*白蠟其煤率在五或以上者: 免稅 Anthracite Coal with fuel ratio at 5 or over: Free. (Cir. 5130.)

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	木材, 木, 及木製品 Timber, Wood, and Manufactures thereof—continued.	
160	板 (甲) 重木板 (樟木板, 紅木板, 柚木板不在內) (一) 長不過五公尺, 寬不過三十公分, 厚不過七十六公釐 (二) 長不過七公尺, 寬不過三十公分, 厚不過七十六公釐 (三) 其他..... (乙) 輕木板 (一) 厚不過二十五公釐 (二) 厚過二十五公釐不過五十一公釐 (三) 厚過五十一公釐不過七十六公釐 (四) 厚過七十六公釐不過一〇二公釐 (五) 厚過一〇二公釐不過一二七公釐 (六) 厚過一二七公釐不過一五二公釐 (七) 厚過一五二公釐 柚木 未列名木材及木 (樟木板, 紅木板在內) 未列名木製品.....	Planks:— (a) Hardwood (not including Camphor-wood, Redwood, and Teak): (1) Not exceeding 5 m. long, 30 cm. wide, and 76 mm. thick. 從價 Value 7½% (2) Not exceeding 7 m. long, 30 cm. wide, and 76 mm. thick. " " 7½% (3) Others..... " " 7½% (b) Softwood: (1) Not over 25 mm. thick. " " 7½% (2) Over 25 mm. but not over 51 mm. thick. " " 7½% (3) Over 51 mm. but not over 76 mm. thick. " " 7½% (4) Over 76 mm. but not over 102 mm. thick. " " 7½% (5) Over 102 mm. but not over 127 mm. thick. " " 7½% (6) Over 127 mm. but not over 152 mm. thick. " " 7½% (7) Over 152 mm. thick..... " " 7½% Teak..... " " 7½% Timber and Wood, n.o.p.f. (including Camphor-wood and Redwood Planks). " " 7½% Wood Manufactures, n.o.p.f. 免稅 Free.
	紙 Paper.	
164	上等紙.....	Paper, 1st Quality 免稅 Free.
165	大等紙.....	Paper, 2nd Quality 免稅 Free.
166	下等紙.....	Paper, 3rd Quality 免稅 Free.
167	紙箔 (紙箔製帶在內)	Paper, Joas (including Joas—paper Dollars) 從價 Value 7½%
168	黃板紙及其他紙板	Paper, Strawboard and other Paper Boards 免稅 Free.
169	未列名紙及紙製品	Paper and Paper Manufactures, n.o.p.f. 免稅 Free.

第四類 紡織纖維及其製品類

IV.—TEXTILE FIBRES, AND MANUFACTURES THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	紡織纖維	Textile Fibres.
170	家蠶繭(同宮繭在內)*	Cocoons, Domestic (including Doupions)* 從價 Value 5%
171	繭蠶繭†	Cocoons, Refuse† 7½%
172	野蠶繭	Cocoons, Wild 7½%
173	柞	Coir:—
	(甲) 棕絲.....	(a) Fibre..... 從價 Value 5%
	(乙) 生棕.....	(b) Crude..... 7½%
174	棉花.....	Cotton, Raw..... 5%
175	廢棉花(飛花在內).....	Cotton Waste (including Fly Cotton)..... 5%
176	山羊羊毛‡	Hair, Goats'‡..... 5%
177	大麻.....	Hemp..... 5%
178	絲麻.....	Jute..... 5%
179	苧麻.....	Ramie..... 5%
180	同宮絲.....	Silk, Raw, Reeled from Doupions..... 免稅 Free.
181	白絲(絲經, 廢絲在內).....	Silk, Raw, White (including Re-reeled and Steam Filature)..... 免稅 Free.
182	灰絲(廢絲在內).....	Silk, Raw, Wild (including Filature)..... 免稅 Free.
183	黃絲(絲經, 廢絲在內).....	Silk, Raw, Yellow (including Re-reeled and Steam Filature)..... 免稅 Free.
184	廢絲(繭衣, 亂絲綫, 在內)§	Silk, Waste (including Cocoon Strippings and Silk Yarn Waste).§ 免稅 Free.
185	棉胎.....	Wadding, Cotton..... 從價 Value 5%
186	絲棉.....	Wadding, Silk..... 免稅 Free.
187	駝鹿毛.....	Wool, Camels'..... 從價 Value 5%
188	山羊羊毛	Wool, Goats' 5%
189	絨羊毛.....	Wool, Sheep's..... 5%
190	未列名紡織纖維.....	Textile Fibres, n.o.p.f. 7½%
	紗, 線, 編織品, 針織品	Yarn, Thread, and Plaited and Knitted Goods.
191	繩, 索, 網.....	Cordage, Twine, and Net..... 免稅 Free.
192	棉線襪.....	Cotton Socks and Stockings..... 免稅 Free.
193	捲軸縫紉用棉線(長不過四十六公尺).....	Cotton Thread, Sewing, on Spools or Cops (of 46 m. or less)..... 從價 Value 5%
194	未列名棉線.....	Cotton Thread, n.o.p.f. 5%
195	棉紗.....	Cotton Yarn..... 免稅 Free.

* 原可繅絲之同宮繭於包裝時壓扁該項壓扁繭無論能否繅絲均包括在內原可繅絲之同宮繭經人工剪破剔去蠶蛹者應按稅則第一七〇號稅率加倍徵稅

† Including Doupions originally fit for reeling purposes but subsequently injured through being press-packed, whether or not the injury sustained has rendered them unfit for reeling purposes. (Cir. 4603).—Doupions originally fit for reeling from which the chrysalises have been removed are to pay duty at double the rate specified under Tariff heading No. 170. (Cir. 5512.)

‡ 包括未壓扁以前不能繅絲之同宮繭在內

† Including Doupions unfit for reeling purposes before being pressed. (Cir. 4603.)

§ 廢山羊羊毛含有山羊絨毛不過百分之十者或含有山羊絨毛成分過百分之十在內

|| Including Pickings containing not more than 10 per cent of Goats' Wool, or containing more than 10 per cent of Goats' Wool. (Cir. 4722.)

§ 廢皮繅成之土絲皮在內 Including Silk "Skin" spun from Waste Cocoon Skin. (Cir. 4458.)

|| 廢山羊羊毛含有山羊絨毛成分過百分之十在內

|| Including Pickings consisting of more than 10 per cent of Goats' Wool. (Cir. 4722.)

第四類 紡織纖維及其製品類

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

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	紗,線,編織品,針織品類 Yarn, Thread, and Plaited and Knitted Goods—continued.	
196	抽紗品,挑花品,繡花品 (絲製及其他材料製)	免稅 Free.
197	花邊,夾飾	免稅 Free.
198	苧麻紗,線	免稅 Free.
199	絲紗,絲線	免稅 Free.
200	毛紗,絨線	從價 Value 5%
	正頭 Piece Goods.	
201	棉布	免稅 Free.
202	粗夏布(每公分經線 不過十六線)	免稅 Free.
203	細夏布(每公分經線 過十六線)	免稅 Free.
204	綢緞(純蠶絲,純人造 絲,蠶絲,蠶絲人造絲 交織綢緞,蠶絲人造 絲與其他纖維交織 品均在內)	免稅 Free.
205	麤綢	免稅 Free.
206	未列名疋頭	從價 Value 7½%
	其他紡織品 Other Textile Products.	
207	棉毯,線毯	從價 Value 5%
208	毛毯,棉毛毯	“ ” 5%
209	蓆蓆袋 (甲)新 (乙)舊	從價 Value 5% “ ” 5%
210	毛巾	“ ” 5%
211	毛地毯(毛棉毯及地 毯在內)	免稅 Free.
212	衣服及衣著零件(靴 鞋在內) (甲)純蠶絲製 (乙)雜蠶絲製 (丙)棉製 (丁)其他	免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.
213	未列名紡織品*	從價 Value 7½%

*純蠶絲或雜蠶絲製之未列名紡織品:免稅

*Textile Products, n.o.p.f., made either of Natural Silk or of Natural Silk Mixtures: Free. (Cir. 4471.)

†夏布製成之蚊帳:免稅 Mosquito Nets made of Grasscloth: Free. (Cir. 5081.)

第五類 金屬, 礦石, 及其製品類

V.—METALS, MINERALS, AND PRODUCTS THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	礦砂, 金屬, 及金 屬製品 Ores, Metals, and Metallic Products.	
214	礦砂.....	從價 Value 7½%
215	銻.....	Antimony:—
	(甲) 生銻.....	(a) Crude..... 從價 Value 5%
	(乙) 純銻.....	(b) Regulus..... " " 5%
216	黃銅及其製品.....	Brass, and Manufactures thereof:—
	(甲) 鈕扣.....	(a) Buttons..... 免稅 Free.
	(乙) 箔.....	(b) Foil..... 從價 Value 5%
	(丙) 釘.....	(c) Nails..... " " 5%
	(丁) 絲.....	(d) Wire..... " " 5%
	(戊) 黃銅器.....	(e) Brassware..... 免稅 Free.
	(己) 其他.....	(f) Others..... 從價 Value 7½%
217	他國錢幣.....	Coins, Foreign:—
	(甲) 金幣.....	(a) Gold Coins..... 免稅 Free.
	(乙) 銀幣.....	(b) Silver Coins..... 從價 Value 10%
	(丙) 中國銀元*.....	(c) Silver Dollars, Chinese *..... " " 7½%
	(丁) 中國銀角*.....	(d) Subsidiary Silver Coins*..... " " 10%
218	紫銅及其製品.....	Copper, and Manufactures thereof:—
	(甲) 錠, 塊.....	(a) Ingots and Slabs..... 從價 Value 7½%
	(乙) 片, 條, 釘.....	(b) Sheets, Rods, and Nails..... " " 7½%
	(丙) 其他.....	(c) Others..... " " 7½%
219	金銀及其製品.....	Gold and Silver, and Manufactures thereof:—
	(甲) (一) 金條, 金塊 (金砂在內) (二) 銀條, 銀塊 (三) 中央造幣 廠廢條.....	(a) (1) Gold Bullion (including Gold Dust)..... 免稅 Free. (2) Silver Bullion..... 從價 Value 10% (3) Silver, Central Mint Bars..... " " 7½%
	(乙) (一) 金器..... (二) 銀器.....	(b) (1) Goldware..... " " 7½% (2) Silverware..... " " 10%
220	鋼鐵及其製品.....	Iron and Steel, and Manufactures thereof:—
	(甲) 條, 箍, 片等.....	(a) Bars, Hoops, Rods, Sheets, etc. 免稅 Free.
	(乙) 釘.....	(b) Nails..... 免稅 Free.
	(丙) 生鐵鐵磚, 舊 廢鋼鐵.....	(c) Pigs and Kentledge; Iron and Steel, Old or Scrap..... 從價 Value 7½%
	(丁) 絲.....	(d) Wire..... 免稅 Free.
	(戊) 其他.....	(e) Others..... 免稅 Free.
221	鉛及其製品.....	Lead, and Manufactures thereof:—
	(甲) 塊, 條.....	(a) Pigs or Bars..... 從價 Value 5%
	(乙) 片.....	(b) Sheets..... " " 5%
	(丙) 其他.....	(c) Others..... " " 7½%
222	水銀.....	Quicksilver..... " " 5%

* 為編製統計便利起見歸入本號列內 Classified under this heading for Statistical purposes.