

# 中華民國海關進口稅則

自中華民國二十三年七月施行

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## Customs Import Tariff of the Republic of China (1934)

showing rates effective from July 1934.



民國二十五年四月上海總稅務司署統計科印行

SHANGHAI:

Printed and Published at the Statistical Department of the Inspectorate General of Customs.  
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1936.

[Price \$2]

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## 海關金單位

奉 國民政府令所有進口稅一律按海關金單位徵收而此項金單位所含純金即定為六〇.一八六六釐

茲將海關金單位按照各國金幣所含純金之數折合定率分列於下

英金 . . . . .	19.7265 *	比幣 . . . . .	2.877 *
美金 . . . . .	0.40 *	奧幣 . . . . .	2.843
日金 . . . . .	0.8025 *	瑞典, 丹麥, 及	} . . . . . 1.492 *
法佛郎 . . . . .	10.20977	挪威通幣	
馬克 . . . . .	1.679	新嘉坡幣 . . . . .	0.705 *
和幣 . . . . .	0.995	盧比 . . . . .	1.096 *
義幣 . . . . .	7.60	波蘭幣 . . . . .	3.5656
瑞士佛郎 . . . . .	2.073	捷克幣 . . . . .	16.201

\* 此項金幣現暫行停止付現其折合率應以各該幣與其他金幣折合之確實價格為標準

## CUSTOMS GOLD UNIT.

By order of the Government all Import Duties are to be collected on the basis of a Customs Gold Unit. The gold content of this unit has been fixed by the Government at 60.1866 centigrammes of pure gold.

The following are the fixed equivalents of the Customs Gold Unit in existing gold currencies, calculated on the basis of pure gold content:—

Pence Sterling . . . . .	19.7265 *	Belgas . . . . .	2.877 *
Gold Dollar . . . . .	0.40 *	Austrian Shillings . . . . .	2.843
Gold Yen . . . . .	0.8025 *	Swedish, Danish, and	} . . . . . 1.492 *
French Francs . . . . .	10.20977	Norwegian Kroner	
Reichmarks . . . . .	1.679	Singapore Dollars . . . . .	0.705 *
Guilders . . . . .	0.995	Rupees . . . . .	1.096 *
Italian Lire . . . . .	7.60	Zloty . . . . .	3.5656
Swiss Francs . . . . .	2.073	Czechoslovak Crowns . . . . .	16.201

\* Contingent on actual exchange outturn in gold currencies.

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# 中華民國二十三年海關進口稅則

## Customs Import Tariff of the Republic of China (1934)

### 附註

凡本稅則所定各貨徵稅標準如有逾出標準之貨即按比例法折合徵稅  
本稅則所用「n.o.p.f.」字樣係「not otherwise provided for」之簡寫

### NOTES.

If any of the articles provided for in this Tariff are imported in dimensions exceeding those specified, the duty is to be calculated in proportion to the measurements as defined.

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

### 關於稅則規定按照價值等級課稅貨物之分級辦法

- 一. 進口貨物,經稅則規定價值等級,而分別課稅者,其價值應視為進口稅則暫行章程第一款第一節之完稅價格。此項價值等級,在與貨物之躉發市價比較時,應加(甲)稅率,(乙)現行附稅,(丙)該價值百分之七,換算為躉發市價之等級。
- 二. 貨物之躉發市價,在照第一項根據稅則規定價值所換算之躉發市價某一等級範圍以內者,應按該級稅率課稅。
- 三. 貨物之躉發市價,比較第一項根據稅則價值所換算之躉發市價等級,適介兩級之間者,應歸入距離較近之等級課稅。

### RULING FOR CALCULATING DUTY-PAYING VALUE OF COMMODITIES PAYING SPECIFIC RATES ON BASIS OF VALUE.

1.—Whenever the tariff duty rate leviable on imported goods is subdivided into grades which are determined by the value of the goods, the word "value" is to be regarded as meaning the duty-paying value as defined in section 1 of Rule I of the Import Tariff Provisional Rules. The following additions are to be made to this "value" before comparing it with the wholesale market value of the goods for purposes of duty assessment:—

- (a) The tariff duty rate;
- (b) Surtax or surtaxes at present in force; and
- (c) 7 per cent. of the "value" in order to arrive at the wholesale market value of the particular grade.

2.—If the wholesale market value of the merchandise falls within the limits of a grade as ascertained by applying the rule given in section 1, duty shall be charged in accordance with the tariff rate prescribed for that grade.

3.—If the wholesale market value of the merchandise does not fall within the limits of any grade as ascertained by applying the rule given in section 1, duty shall be charged in accordance with the tariff rate prescribed for the grade which, when converted, approaches most nearly this wholesale market value.

## 混 合 物 品 徵 稅 辦 法

凡液體或其他物品于混合後報運進口，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

疋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，火麻，檉麻，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五

### 第 四 類 附 註

本稅則所謂「絲」係包括人造「絲」而言

### 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 5 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."

## 第一類 棉及其製品類

## I.—COTTON AND MANUFACTURES THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	每 Per	金單位 G. Units
1	<b>本色棉布品</b> 本色素,市布,粗布,細布,洋標布 (甲)寬不過八十二公分 (一)每公尺重不過一百四十公分 (二)每公尺重逾一百四十公分 (乙)寬過八十二公分不過一百零二公分 (一)每公尺重不過九十公分 (二)每公尺重逾九十公分	<b>Cotton Piece Goods, Grey.</b> Shirts, Sheetings, and T-Cloths, Plain, Grey:— (a) Not over 82 cm. wide: (1) Weighing not more than 140 grammes per metre. (2) Weighing more than 140 grammes per metre. (b) Over 82 cm. but not over 102 cm. wide: (1) Weighing not more than 90 grammes per metre. (2) Weighing more than 90 grammes per metre.	公尺 Metre	0.028 0.043 0.026 0.043
2	本色粗細斜紋布(僅不過八十二公分)	Drills and Jeans, Grey (3 or 4 shaft only), not over 82 cm. wide.	公尺 Metre	0.043
3	本色仿製土布寬不過六十二公分	Imitation Native Cotton Cloth, Grey, not over 62 cm. wide.	從價 Value	25%
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	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Grey.	從價 Value	25%
5	本色洋羅,提花鏤空洋紗	Lenos and Leno Brocades, Grey.	從價 Value	25%
6	本色縐布寬不過八十二公分	Cotton Crape, Grey, not over 82 cm. wide	公尺 Metre	0.037
7	本色棉細嘜,橫工嘜,人字嘜,綉紋嘜,線呢,套呢,花呢,華達呢,褲料呢	Cotton Serges, Diagonal Twills, Herring-bone Twills, Oatmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Grey.	從價 Value	25%
8	本色棉直貢	Satteen Drills, Grey	從價 Value	25%
9	本色羅緞	Poplins, Grey	從價 Value	25%
10	本色充羅緞,立巴次布,粗條子布,席法布	Imitation Poplins, Ribs, Cords, and Repps, Grey.	從價 Value	25%
11	本色棉帆布,雙絲布(有色條者在內)	Cotton Canvas and Duck, Grey (including those with coloured stripes).	從價 Value	25%
12	本色平織,斜紋,絨布,棉法絨 (甲)寬不過八十二公分 (乙)寬過八十二公分不過一百零二公分	Cotton Flannel, or Flannelette, of Plain or Twill Weave, Grey:— (a) Not over 82 cm. wide (b) Over 82 cm. but not over 102 cm. wide.	公尺 Metre	0.059 0.077
13	本色棉剪絨,回絨	Cotton Velvets, Plushes, and all other Pile Cloths, Grey.	從價 Value	25%
14	未列名本色棉布	Cotton Piece Goods, Grey, n.o.p.f.	從價 Value	25%
15	<b>漂白或染色棉布品</b> 漂白素,市布,粗布,細布,竹布,寬不過九十二公分	<b>Cotton Piece Goods, White or Dyed.</b> Shirtings, Sheetings, and Irishes, Plain, White, not over 92 cm. wide.	公尺 Metre	0.05



## 第一類 棉及其製品類續

## I.—Cotton and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
	漂白或染色, 棉 布品續		
16	漂粗細斜紋布(僅三 線或四線組)寬不 過八十二公分	Drills and Jeans, White (3 or 4 shaft only), not over 82 cm. wide.	公尺 Metre 0.049
17	漂洋標布, 漂標布, 寬 不過八十二公分	T-Cloths, White, and Mexicans, not over 82 cm. wide.	" " 0.05
18	漂白或染色, 細洋紗, 厚 稀洋紗, 稀洋紗, 輕軟, 稀紗, 細稀紗, 輕軟, 稀紗, 瑞 維多利亞格子紗, 瑞 士格子紗, 拉白紗, 布 洋綫, 提花洋紗(單 線), 及條子, 點子, 燈 芯, 織花, 市布	Cambrics, Lawns, Muslins, Nainsooks, Mulls, Jaconets, Victoria Checks, Swiss Checks, Lappets, Limbrics, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, White or Dyed:—	
	(甲)寬不過八十二 公分	(a) Not over 82 cm. wide . . . . .	公尺 Metre 0.068
	(乙)寬過八十二公分 不過九十二公分	(b) Over 82 cm. but not over 92 cm. wide.	" " 0.073
	(丙)寬過九十二公分	(c) Over 92 cm. wide . . . . .	從價 Value 25%
19	漂白或染色, 華爾紗.	Voiles, White or Dyed . . . . .	" " 25%
20	漂白或染色, 亞根地紗	Organdies, White or Dyed . . . . .	" " 25%
21	漂白或染色, 洋羅寬不 過八十二公分	Lenos, White or Dyed, not over 82 cm. wide.	公尺 Metre 0.043
22	漂白或染色, 提花鏤空 洋紗	Leno Brocades, White or Dyed . . . . .	從價 Value 25%
23	漂白或染色, 綳地絲光 洋紗	Mercerised Crimps, White or Dyed . . . . .	" " 25%
24	漂白或染色, 綳布寬不 過八十二公分	Cotton Crape, White or Dyed, not over 82 cm. wide.	公尺 Metre 0.044
25	染色, 素, 市布, 粗布, 細 布, 洋素綢	Shirtings, Sheetings, and Pongees, Plain, Dyed:—	
	(甲)寬不過八十二 公分	(a) Not over 82 cm. wide . . . . .	公尺 Metre 0.038
	(乙)寬過八十二公分 不過九十二公分	(b) Over 82 cm. but not over 92 cm. wide.	" " 0.05
26	染色粗細斜紋布(僅三 線或四線組)寬不過八 十二公分	Drills and Jeans (3 or 4 shaft only), Dyed, not over 82 cm. wide.	" " 0.049
27	染色, 洋標布, 拷花甯綢, 素甯綢, 真假洋紅布, 寬 不過八十二公分	Dyed T-Cloths, Embossed Cantoons, Alpaccianos, and Real and Imitation Turkey Reds, not over 82 cm. wide:—	
	(甲)每公尺重不過 六十五公分	(a) Weighing not more than 65grammes per metre.	公尺 Metre 0.031
	(乙)每公尺重過六 十五公分不過一百 零五公分	(b) Weighing more than 65 grammes but not more than 105 grammes per metre.	" " 0.042
	(丙)每公尺重過一 百零五公分	(c) Weighing more than 105 grammes per metre.	" " 0.05
28	漂白或染色, 棉細嗶嘰, 橫工嗶嘰, 人字嗶嘰, 綳 紋呢, 線呢, 套呢, 花呢, 華達呢, 褲料呢, 寬不過 八十二公分	Cotton Serges, Diagonal Twills, Herring- bone Twills, Oatmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, White or Dyed, not over 82 cm. wide.	" " 0.061
29	漂白或染色, 棉直貢寬 不過八十二公分	Satteen Drills, White or Dyed, not over 82 cm. wide.	" " 0.066

## 第一類 棉及其製品類續

## I.—Cotton and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	<b>漂白或染色, 棉布品續</b>	<b>Cotton Piece Goods, White or Dyed—continued.</b>	
30	漂白或染色, 羽綾, 羽緞, 羽緞, 充四緞, 泰西雷緞, 斜羽緞, 板綾, 條子羽緞, 寬不過八十二公分	Cotton Lastings, Satteens, Italians, Imitation (Weft-faced) Venetians, Tientsin Twills, Beatrice Twills, Warp-faced Satteens, and Satteen Stripes, White or Dyed, not over 82 cm. wide.	每 Per 公尺 Metre 0.081
31	漂白或染色, 泰西緞, 寬不過八十二公分	Cotton Venetians, White or Dyed, not over 82 cm. wide.	.. .. 0.11
32	漂白或染色, 羅緞(波紋緞在內), 寬不過八十二公分	Poplins (including Poplin Taffetas), White or Dyed, not over 82 cm. wide.	.. .. 0.10
33	漂白或染色, 充羅緞, 立巴次布, 粗條子布, 席法布, 水雲緞, 寬不過八十二公分	Imitation Poplins, Ribs, Cords, Repps, and Moreens, White or Dyed, not over 82 cm. wide.	.. .. 0.083
34	漂白或染色, 棉帆布, 雙絲布	Cotton Canvas and Duck, White or Dyed	從價 Value 25%
35	漂白或染色, 龍條布, 燈芯布, 水浪布, 織花膠布, 燈芯席法布	Dimities, Piqués, Vestings, Quiltings, and Bedford Cords, White or Dyed.	.. .. 25%
36	漂白或染色, 平織, 斜紋, 絨布, 棉法絨 (甲) 寬不過六十二公分 (乙) 寬過六十二公分 不過八十二公分 (丙) 寬過八十二公分 不過九十二公分	Cotton Flannel or Flannelette, of Plain or Twill Weave, White or Dyed:— (a) Not over 62 cm. wide..... (b) Over 62 cm. but not over 82 cm. wide. (c) Over 82 cm. but not over 92 cm. wide.	公尺 Metre 0.035 .. .. 0.044 .. .. 0.057
37	漂白或染色, 棉剪絨, 回絨 (甲) 寬不過九十二公分 (乙) 寬過九十二公分	Cotton Velvets, Plushes, and all other Pile Cloths, White or Dyed:— (a) Not over 92 cm. wide .....	公尺 Metre 0.16 從價 Value 25%
38	未列名漂白或染色, 棉布	Cotton Piece Goods, White or Dyed, n.o.p.f.	.. .. 25%
	<b>印花棉布品</b>	<b>Cotton Piece Goods, Printed.</b>	
39	印花素, 市布, 粗布, 細布, 洋標布 (甲) 寬不過八十二公分 (乙) 寬過八十二公分 不過一百零二公分	Shirtings, Sheetings, and T-Cloths, Plain, Printed:— (a) Not over 82 cm. wide .....	公尺 Metre 0.05 .. .. 0.054
40	印花粗細斜紋布(僅三線或四線組), 寬不過八十二公分	Drills and Jeans (3 or 4 shaft only), Printed, not over 82 cm. wide.	.. .. 0.05
41	印花細洋紗, 軟洋紗, 洋紗, 提花洋紗(單線), 及條子, 點子, 燈花, 織花, 市布 (甲) 寬不過八十二公分 (乙) 寬過八十二公分 不過一百零二公分	Cambrics, Lawns, Muslins, Brocades (single yarns only), and Striped, Spotted, Corded, or Figured Shirtings, Printed:— (a) Not over 82 cm. wide .....	公尺 Metre 0.068 .. .. 0.073

## 第一類 棉及其製品類續

## I.—Cotton and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
	<b>印花棉布品類</b>		
	<b>Cotton Piece Goods, Printed— continued.</b>		
42	印花華爾紗.....	Voiles, Printed .....	從價 Value 25%
43	印花亞根地紗.....	Organdies, Printed .....	" " 25%
44	印花洋羅寬不過八十 二公分	Lenos, Printed, not over 82 cm. wide ...	公尺 Metre 0.043
45	印花縐地絲光洋紗.	Mercerised Crimps, Printed .....	從價 Value 25%
46	印花縐布寬不過八十 二公分	Cotton Crape, Printed, not over 82 cm. wide.	公尺 Metre 0.044
47	印花, 棉細嗶嘰, 橫工 嗶嘰, 人字嗶嘰, 縐紋 呢, 線呢, 蛋呢, 花呢, 華 達呢, 褲料呢, 寬不過 八十二公分	Cotton Serges, Diagonal Twills, Herring- bone Twills, Oatmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Printed, not over 82 cm. wide.	" " 0.061
48	印花棉直寬不過八 十二公分	Satteen Drills, Printed, not over 82 cm. wide.	" " 0.066
49	印花, 羽綾, 羽緞, 緞布, 羽縐, 枱布, 羽布, 斜 縐, 寬不過八十二公分	Cotton Lastings, Satteens, Satinets, Ital- ians, Damasks, Silesias, and Beatrice Tweeds, Printed, not over 82 cm. wide.	" " 0.081
50	印花泰西緞寬不過八 十二公分	Cotton Venetians, Printed, not over 82 cm. wide.	" " 0.11
51	印花羅緞寬不過八十 二公分	Poplins, Printed, not over 82 cm. wide ..	" " 0.10
52	印花, 充羅緞, 立巴次 布, 粗條子布, 蓆法布, 水雲緞, 寬不過八十二 公分	Imitation Poplins, Ribs, Cords, Repps, and Moreens, Printed, not over 82 cm. wide.	" " 0.083
53	斜紋葵通布, 縐紋葵 通布, 緞紋葵通布, 蓆法 葵通布, 及其他葵通布	Twill Cretonnes, Oatmeal Crape Cre- tonnes, Satteen Cretonnes, Repp Cretonnes, and other Cretonnes.	從價 Value 25%
54	印花, 平織, 斜紋, 絨布, 法絨	Cotton Flannel or Flannelette, of Plain or Twill Weave, Printed:—	
	(甲) 寬不過八十二 公分	(a) Not over 82 cm. wide .....	公尺 Metre 0.044
	(乙) 寬過八十二公 分不過九十二公分	(b) Over 82 cm. but not over 92 cm. wide.	" " 0.057
55	印花, 棉剪絨, 回絨	Cotton Velvets, Plushes, and all other Pile Cloths, Printed:—	
	(甲) 寬不過九十二 公分	(a) Not over 92 cm. wide .....	公尺 Metre 0.16
	(乙) 寬過九十二公 分	(b) Over 92 cm. wide .....	從價 Value 25%
56	未列名印花棉布....	Cotton Piece Goods, Printed, n.o.p.f. ...	" " 25%
	<b>雜類棉布品</b>	<b>Cotton Piece Goods, Miscellaneous.</b>	
57	染紗織素, 市布, 粗布, 細布, 寬不過九十二 公分	Shirtings and Sheetings, Plain, Yarn- dyed, not over 92 cm. wide.	公尺 Metre 0.05
58	染紗織粗細斜紋布(僅 三線或四線組)寬不過 八十二公分	Drills and Jeans (3 or 4 shaft only), Yarn-dyed, not over 82 cm. wide.	" " 0.05
59	染紗織, 細洋紗, 軟洋 紗, 棉洋紗, 提花洋紗 (單紗線), 及條子, 點子, 燈芯, 縐花, 市布	Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spot- ted, Corded, or Figured Shirtings, Yarn-dyed.	從價 Value 25%

## 第一類 棉及其製品類

I.—Cotton and Manufactures thereof—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
	<b>雜類棉布品類</b>	<b>每</b>	<b>金單位</b>
	<b>Cotton Piece Goods, Miscellaneous—<i>continued.</i></b>	<b>Per</b>	<b>G. Units</b>
60	染紗織, 洋羅, 提花鏤空洋紗	從價 Value	25%
61	染紗織縐布寬不過八十二公分	公尺 Metre	0.044
62	染紗織, 棉細嗶嘰, 橫工嗶嘰, 人字嗶嘰, 綸紋呢, 線呢, 套呢, 花呢, 華達呢, 褲料呢, 寬不過八十二公分	“ ”	0.061
63	染紗織羅緞寬不過八十二公分	“ ”	0.10
64	染紗織, 充羅緞, 立巴次布, 粗條子布, 蓆法布, 寬不過八十二公分	“ ”	0.083
65	染紗織, 龍條布, 燈芯布, 水溼布, 織花膠布, 燈芯蓆法布	從價 Value	25%
66	染紗織, 平織, 斜紋, 絨布, 棉法絨		
	(甲) 寬不過八十二公分	(a) Not over 82 cm. wide	公尺 Metre 0.044
	(乙) 寬過八十二公分不過九十二公分	(b) Over 82 cm. but not over 92 cm. wide.	“ ” 0.057
67	染紗織, 棉剪絨, 回絨	從價 Value	25%
68	未列名染紗織棉布	“ ”	25%
69	前質橡皮雨衣布	“ ”	25%
70	未列名棉布	“ ”	25%
	<b>棉花, 棉線, 棉紗, 及未列名棉製品</b>		
	<b>Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.</b>		
71	棉花	百公斤 100 kg.	5.00
72	廢棉花, 廢紗頭	“ ”	1.30
73	棉胎	“ ”	5.50
74	破布	“ ”	0.17
75	棉紗		
	(甲) 本色 (不論股數)	(a) Grey (irrespective of fold):	
	(一) 不過十七支	(1) Counts up to and including 17	百公斤 100 kg. 11.00
	(二) 過十七支不過二十三支	(2) Counts above 17 and up to and including 23.	“ ” 12.00
	(三) 過二十三支不過三十五支	(3) Counts above 23 and up to and including 35.	“ ” 15.00
	(四) 過三十五支不過四十五支	(4) Counts above 35 and up to and including 45.	“ ” 17.00
	(五) 過四十五支	(5) Counts above 45	“ ” 18.00

## 第一類 棉及其製品類續

## I.—Cotton and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
	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.	
	棉紗(續)	Cotton Yarn—continued:—	
	(乙)其他.....	百公斤 100 kg.	*
		*按本色棉紗稅率每一百公斤 加徵二·五〇金單位 * G.U. 2.50 per 100 kg. over and above duties on Cotton Yarn, Grey. 支數係以英國或萬國制 度為標準即每磅絞數 (每絞須長八百四十碼) Counts according to British or International System (number of hanks of 840 yds. in 1 lb.).	
76	棉線	Cotton Thread:—	
	(甲)捲軸,捲圓錐形, 縫線	(a) Sewing Cotton, on spools or cops:	
	(一)雙股,三股,不 過四十六公尺	(1) 2-cord and 3-cord, 46 metres or less.	羅 Gross 0.17
	(二)六股,九股,不 過四十六公尺	(2) 6-cord and 9-cord, 46 metres or less.	.. .. 0.36
	(乙)成絞,成球,編結 線,刺繡線	(b) Crochet or Embroidery Cotton, in skeins or balls:	
	(一)每公斤值過 六金單位	(1) Over Gold Units 6 in value per kilogramme.	公斤 Kg. 1.30
	(二)每公斤值不 過六金單位	(2) Not over Gold Units 6 in value per kilogramme.	.. .. 0.45
	(丙)其他.....	(c) Others .....	
77	棉質假金銀線.....	.. ..	0.28 1.50
		Imitation Gold or Silver Thread, on Cotton.	
78	棉繩索.....	百公斤 100 kg.	17.00
79	燭芯.....	.. ..	23.00
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	從價 Value	50%
		Lace, Trimmings, Embroidered Goods, and all other materials used for decor- ative or ornamental purposes; and all products made wholly thereof.	
81	蚊帳紗寬不過二百三 十分	公尺 Metre	0.10
		Mosquito Netting, not over 230 cm. wide	
82	針織棉布	Cotton Knitted Tissue:—	
	(甲)起毛者.....	百公斤 100 kg.	46.00
	(乙)未起毛者	(b) Not Raised:	
	(一)非燒光,非絲 光線製	(1) Made of ungassed or unmer- cerised thread.	.. .. 55.00
	(二)全部或一部 分係燒光或絲光 線製	(2) Made wholly or partly of gassed or mercerised thread.	.. .. 96.00
83	起毛針織衛生衣類.	.. ..	51.00
84	未起毛針織汗衫褲類	Knitted Clothing, not Raised:—	
	(甲)非燒光,非絲光 線製	百公斤 100 kg.	61.00
	(乙)全部或一部 分係燒光或絲光線製	.. ..	100.00
		(a) Made of ungassed or unmercerised thread. (b) Made wholly or partly of gassed or mercerised thread.	

## 第一類 棉及其製品類續

I.—Cotton and Manufactures thereof—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
	<b>Cotton, Raw ; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.—<i>continued.</i></b>		
85	棉花, 棉線, 棉紗, 及未列名棉製品續 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.	百公斤 100 kg. 61.00 " " 100.00
86	棉質寬緊帶.....	Cotton Elastic Webbing, Braid, and Cord	從價 Value 30%
87	腿帶.....	Ankle-bands .....	百公斤 100 kg. 88.00
88	燈芯.....	Lampwick.....	" " 26.00
89	圍絨毛巾.....	Towels, Turkish .....	" " 55.00
90	棉毯及毯布.....	Cotton Blankets and Blanket Cloth .....	" " 41.00
91	手帕.....	Handkerchiefs .....	從價 Value 40%
92	新布袋.....	Cotton Bags, New .....	百公斤 100 kg. 25.00
93	未列名衣服及衣着零件	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	從價 Value 40%
94	未列名棉貨.....	Cotton Goods, n.o.p.f. ....	" " 30%

第二類 亞麻, 苧麻, 火麻, 檉麻, 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.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
95	亞麻	從價 Value	7½%
96	苧麻	百公斤 100 kg.	7½%
97	火麻	百公斤 100 kg.	1.50
98	綠麻	百公斤 100 kg.	1.50
99	亂麻頭	從價 Value	7½%
100	夾棉或未夾棉, 亞麻, 檉麻, 火麻, 檉麻, 紗, 綠	百公斤 100 kg.	15%
101	夾棉或未夾棉, 亞麻, 檉麻, 火麻, 檉麻, 繩索	百公斤 100 kg.	15%
102	花邊, 衣飾, 繡貨, 其他男飾用品, 及全部用上列各物製成之貨品	百公斤 100 kg.	50%
103	夾棉或未夾棉, 火麻, 綠麻, 帆布, 油帆布	百公斤 100 kg.	25%
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*	百公斤 100 kg.	7½%
105	未列名夾棉或未夾棉麻布	百公斤 100 kg.	25%
106	洋線袋布	百公斤 100 kg.	6.00
107	新, 火麻袋, 洋線袋	百公斤 100 kg.	6.10
108	新, 綠麻袋	百公斤 100 kg.	4.50
109	舊, 綠麻袋, 火麻袋, 洋線袋	百公斤 100 kg.	2.30
110	未列名衣服及衣着零件	從價 Value	40%
111	未列名夾棉或未夾棉, 亞麻, 苧麻, 火麻, 檉麻貨品	百公斤 100 kg.	30%

\* 所有純亞麻布不論平紋或加紋凡能確實證明專供抽紗繡花或其他類似之手工加工之用者均包括在內

\* Including all Pure Linen Piece Goods, irrespective of weave, for which satisfactory proof can be produced that they are to be used solely for embroidery and similar hand manufacture.

## 第三類 毛及其製品類

(攙雜他種纖維者在內,但攙雜絲者不在內)

III.—WOOL AND MANUFACTURES THEREOF  
(including those mixed with any other fibres except Silk).

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
112	綿羊毛,山羊毛,駱駝毛(已梳或已篦者在內)	Wool, Sheep's, Goats', and Camels' (including carded or combed).	百公斤 100 kg. 10.00
113	廢駝毛(攙雜他種纖維者在內,但攙雜絲者不在內)	Waste Wool, Sheep's, Goats', and Camels' (including Waste Wool mixed with any other fibres except Silk).	從價 Value 5%
114	純毛或雜毛,紗,線	Woollen Yarn and Thread, pure or mixed:—	
	(甲)每一百公斤值過一百八十金單位	(a) Value over Gold Units 180 per 100 kg.	百公斤 100 kg. 65.00
	(乙)每一百公斤值不過一百八十金單位	(b) Value not over Gold Units 180 per 100 kg.	“ “ 45.00
115	花邊,衣飾,繡貨,其他用品,及全部用之貨物製成之貨	Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes; and all products made wholly thereof.	從價 Value 70%
116	純毛或雜毛針織呢絨	Woollen Knitted Tissue, pure or mixed.	“ “ 40%
117	旗紗布寬不過四十分	Bunting, not over 46 cm. wide . . . . .	公尺 Metre 0.11
118	羽毛布寬不過八十分	Camlets, not over 82 cm. wide . . . . .	“ “ 0.31
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 Cloths, Paper Mill Blanketing, etc.	從價 Value 15%
120	純毛或雜毛,剪絨,回絨	Woollen Velvets, Plushes, and all other Pile Cloths, pure or mixed.	“ “ 50%
121	純毛或雜毛,橡皮雨衣	Woollen Waterproof Cloth, Rubbered, pure or mixed.	“ “ 40%
122	未呢絨	Woollen Piece Goods, pure or mixed, n.o.p.f.:—	
	(甲)每平方公尺重不過二百公分	(a) Weighing not more than 200 grammes per square metre.	百公斤 100 kg. 200.00
	(乙)每平方公尺重過二百公分不逾四百公分	(b) Weighing more than 200 grammes but not more than 400 grammes per square metre.	“ “ 190.00
	(丙)每平方公尺重過四百公分	(c) Weighing more than 400 grammes per square metre.	從價 Value 40%
123	氈呢,氈套	Felt and Felt Sheathing . . . . .	“ “ 40%
124	純毛或雜毛,毛毯,車毯	Woollen Blankets and Travelling Rugs, pure or mixed.	“ “ 40%
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.	“ “ 50%
126	氈呢,帽,便帽,帽坯	Hats, Caps, and Hat Bodies, of Felt:—	
	(甲)帽,便帽	(a) Hats and Caps . . . . .	從價 Value 40%
	(乙)帽坯	(b) Hat Bodies:	
	(一)已成型	(1) Blocked . . . . .	“ “ 40%
	(二)其他	(2) Others . . . . .	“ “ 20%
127	未呢絨	Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.	“ “ 50%
128	未呢絨	Woollen Goods and Woollen Mixtures, n.o.p.f.	“ “ 40%



第四類 絲及其製品類  
(摻雜他種纖維者在內)

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

號列 No.	貨名 NAME OF ARTICLE.	單位及稅則 TARIFF UNIT AND DUTY.	
		每 Per	金單位 G. Units
129	蠶絲.....	Natural Silk, Raw .....	從價 Value 60%
130	人造細絲,粗絲.....	Artificial Silk Floss and Yarn .....	百公斤 100 kg. 120.00
131	廢蠶絲.....	Waste Natural Silk .....	從價 Value 40%
132	廢人造絲.....	„ Artificial Silk .....	„ „ 40%
133	絹紡蠶絲.....	Spun Natural Silk .....	„ „ 60%
134	絹紡人造絲(人造絨 線在內)	„ Artificial Silk (including Artificial Woolen Yarn).	„ „ 60%
135	未列名純絲或雜絲, 紗,線	Silk Yarn and Thread, pure or mixed, n.o.p.f.	„ „ 60%
136	純絲或雜絲假金銀線	Imitation Gold or Silver Thread, on Silk, pure or mixed.	„ „ 60%
137	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 decorati- ve or ornamental purposes; and all products made wholly thereof.	„ „ 80%
138	純絲或雜絲針織綢緞	Silk Knitted Tissue, pure or mixed .....	„ „ 80%
139	羅底.....	Bolting Cloth .....	„ „ 15%
140	純絲或雜絲,剪絨,回 絨	Silk Velvets, Plushes, and all other Pile Cloths, pure or mixed.	„ „ 80%
141	純絲或雜絲橡皮雨衣 布	Silk Waterproof Cloth, Rubbered, pure or mixed.	„ „ 80%
142	未列名純絲或雜絲綢 緞	Silk Piece Goods, pure or mixed, n.o.p.f.:	
	(甲)蠶絲.....	(a) Of Natural Silk .....	從價 Value 80%
	(乙)人造絲.....	(b) Of Artificial Silk .....	„ „ 80%
	(丙)蠶絲夾人造絲	(c) Of Natural Silk and Artificial Silk .	„ „ 80%
	(丁)蠶絲夾毛,或夾 毛及植物纖維	(d) Of Natural Silk and Wool or of Natural Silk and Wool and Vege- table Fibre.	„ „ 80%
	(戊)人造絲夾毛,或 夾毛及植物纖維	(e) Of Artificial Silk and Wool or of Artificial Silk and Wool and Vegetable Fibre.	„ „ 80%
	(己)蠶絲夾棉.....	(f) Of Natural Silk and Cotton .....	„ „ 80%
	(庚)人造絲夾棉...	(g) Of Artificial Silk and Cotton.....	„ „ 80%
	(辛)其他.....	(h) Others .....	„ „ 80%
143	純絲或雜絲寬緊帶	Silk Elastic Webbing, Braid, and Cord, pure or mixed.	„ „ 80%
144	未列名衣服,及衣着 零件	Clothing, and all other articles of personal wear and parts or accessories thereof, n.o.p.f.	„ „ 80%
145	未列名純絲或雜絲貨 品	Silk Goods and Silk Mixtures, n.o.p.f. . .	„ „ 80%