

海關進口稅則

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## 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

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，穀麻，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.*



## I.-COTTON AND MANUFACTURES THEREOF.

稅則 號列	貨	名	國定 稅率
	本色棉布品	<i>Cotton Piece Goods, Grey.</i>	
1	本色素,市布,粗布,細布,洋標布	<i>Shirtings, Sheetings, and T-Cloths, Plain, Grey.</i>	65%
2	本色粗細斜紋布(僅三線或四線組)	<i>Drills and Jeans, Grey (3 or 4 shaft only)</i>	65%
3	本色仿製土布	<i>Imitation Native Cotton Cloth, Grey.</i>	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	<i>Cambrics, Lawns, Muslins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Grey.</i>	65%
5	本色洋羅,提花鏤空洋紗	<i>Lenos and Leno Brocades, Grey.</i>	65%
7	本色縐布	<i>Cotton Crape, Grey.</i>	65%
6	本色棉細呢,橫工呢,套呢,花呢,華達呢,絨料呢	<i>Cotton Serges, Diagonal Twills, Herringbone Twills, Outmeal Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Grey.</i>	65%
8	本色棉直貢	<i>Sateen Drills, Grey.</i>	65%
9	本色羅緞	<i>Poppins, Grey.</i>	65%
10	本色充羅緞,立巴次布,粗條子布,蔴呢布	<i>Imitation Poppins, Ribbs, Cards and Repps, Grey.</i>	65%
11	本色棉帆布,雙絲布,有色條者在內	<i>Cotton Canvas and Duck, Grey (including those with coloured stripes).</i>	65%
12	本色,平織,斜紋,絨布,棉法絨	<i>Cotton Flannel, or Flannelette, of Plain or Twill Weave, Grey.</i>	65%
13	本色棉剪絨,絨絨	<i>Cotton Velvets, Plushes, and all other Pale Cloths, Grey.</i>	65%
14	未列名本色棉布	<i>Cotton Piece Goods, Grey, n.o.p.f.</i>	65%
	漂白或染色,棉布品	<i>Cotton Piece Goods, White or Dyed.</i>	
15	漂白素,市布,粗布,細布,竹布	<i>Shirtings, Sheetings, and Irishes, Plain, White.</i>	65%
16	漂粗細斜紋布(僅三線或四線組)	<i>Drills and Jeans, White (3 or 4 shaft only).</i>	65%
17	漂洋標布,漂標布	<i>T-Cloths, White, and Mexicans.</i>	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	<i>Cambrics, Lawns, Muslins, Nanweaves, Mulls, Jaconets, Victoria Checks, Swiss Checks, Lappets, Linbries, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, White or Dyed.</i>	65%
19	漂白或染色,華爾紗	<i>Voiles, White or Dyed.</i>	65%
20	漂白或染色,亞根地紗	<i>Organdies, White or Dyed.</i>	65%
21	漂白或染色,洋羅	<i>Lenos, White or Dyed.</i>	65%
22	漂白或染色,提花鏤空洋紗	<i>Leno Brocades, White or Dyed.</i>	65%
23	漂白或染色,縐地絲光洋紗	<i>Mercerised Crimps, White or Dyed.</i>	65%
24	漂白或染色,縐布	<i>Cotton Crape, White or Dyed.</i>	65%
25	染色素,市布,粗布,細布,洋素綢	<i>Shirtings, Sheetings, and pongees, plain, Dyed.</i>	65%

第一類 棉及其製品類 種

I.-Cotton and Manufactures thereof -continued.

稅則號列	貨	名	國定稅率
	漂白或染色, 棉布品 類	<i>Cotton piece Goods, White or Dyed -continued.</i>	
26	染色粗細斜紋布 (僅三線或四線組)	<i>Drills and Jeans (3 or 4 shaft only), Dyed</i>	65%
27	染色洋標布, 拷花布, 綢, 萊雷綢, 真假洋紅布	<i>Dyed T Cloths, Embossed Cambrics, Alpacas, and Real and Imitation Turkey Reds</i>	65%
28	漂白或染色, 棉細嗶嘰, 橫口嗶嘰, 人字嗶嘰, 縐紋呢, 縐呢, 套呢, 花呢, 華達呢, 縐料呢	<i>Cotton Serges, Diagonal Twills, Herringbone Twills, Natural Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, White or Dyed.</i>	65%
29	漂白或染色, 棉直貢	<i>Sateen Drills, White or Dyed</i>	65%
30	漂白或染色, 羽絨, 羽緞, 羽綢, 充西綢, 泰西布, 斜紋綢, 板絨, 條子羽綢	<i>Cotton Lustings, Sateens, Imitation (Wet-faced) Venetians, Tientsin Twills, Beatrice Twills, Warp-faced Sateens, and Sateen Stripes, White or Dyed.</i>	65%
31	漂白或染色, 泰西緞	<i>Cotton Venetians, White or Dyed</i>	65%
32	漂白或染色, 羅緞 (波紋緞在內)	<i>Poplins (including poplin Taffetas), White or Dyed.</i>	65%
33	漂白或染色, 充羅緞, 立巴次布, 粗條子布, 蘇法布, 小雲緞	<i>Imitation poplins, Ribs, Cards, Roppes, and Moresus, White or Dyed.</i>	65%
34	漂白或染色, 棉帆布, 雙絨布	<i>Cotton Canvas and Duck, White or Dyed.</i>	65%
35	漂白或染色, 龍條布, 燈心布, 水浪布, 織花膠布, 蘇法布	<i>Bonities, Piques, Vestings, Quiltings, and Bedford Cords, White or Dyed.</i>	65%
36	漂白或染色, 平織, 斜紋, 絨布, 棉絨	<i>Cotton Flannel or Flannelette, of Plain or Twill Weave, White or Dyed</i>	65%
37	漂白或染色, 棉剪絨, 絨絨	<i>Cotton Velvets, Plushes, and all other Pile Cloths, White or Dyed.</i>	65%
38	本列各漂白或染色, 棉布	<i>Cotton Piece Goods, White or Dyed, n.o.p.f.</i>	65%
	印花棉布品	<i>Cotton Piece Goods, Printed.</i>	
39	印花布, 市布, 粗布, 細布, 洋標布	<i>Shirtings, Sheetings, and T-Cloths, Plain Printed.</i>	65%
40	印花粗細斜紋布 (僅三線或四線組)	<i>Drills and Jeans (3 or 4 shaft only), Printed</i>	65%
41	印花細洋紗, 橫洋紗, 棉洋紗, 提花洋紗 (單紗線), 及條子, 點子, 縐, 縐, 縐, 市布	<i>Cambrics, Lawns, Muslins, Broadcloths (single warp only), and Striped, Spotted, Corded, or Figured Shirtings, Printed.</i>	65%
42	印花華爾紗	<i>Vulvis, printed</i>	65%
43	印花亞根地紗	<i>Organics, Printed</i>	65%
44	印花洋羅	<i>Lenos, Printed</i>	65%
45	印花縐地絲光洋紗	<i>Mercerized Crimps, Printed</i>	65%
46	印花綢布	<i>Cotton Crapes, Printed</i>	65%
47	印花, 棉細嗶嘰, 橫口嗶嘰, 人字嗶嘰, 縐紋呢, 縐呢, 套呢, 花呢, 華達呢, 縐料呢	<i>Cotton Serges, Diagonal Twills, Herringbone Twills, Natural Crapes, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Printed.</i>	65%
48	印花棉直貢	<i>Sateen Drills, Printed</i>	65%

## 第一類 棉及其製品類 續

## 1.-Cotton and Manufactures thereof-continued.

稅則 號列	貨 名	國定 稅率
	印花棉布品 續	<i>Cotton Piece Goods, Printed-continued.</i>
49	印花,羽綾,羽緞,緞布,羽綢,枱布,羽布,斜羽綢	<i>Cotton Lastings, Satteens, Satinets, Italians, Damasks, Silesias, and Beatrice Twills, Printed.</i> 65%
50	印花泰西緞	<i>Cotton Venetians, Printed</i> 65%
51	印花羅緞	<i>Poplins, Printed</i> 65%
52	印花,充羅緞,立巴次布,粗條子布,蓆法布,水雲緞	<i>Imitation Poplins, Ribs, Cords, Repps, and Moreens, Printed.</i> 65%
53	斜紋葵通布,綉紋葵通布,緞紋葵通布,蓆法葵通布及其他葵通布	<i>Twill Cretonnes, Oatmeal Crape Cretonnes, Satteen Cretonnes, Repp Cretonnes, and other Cretonnes.</i> 65%
54	印花,平織,斜紋,絨布,棉沙絨	<i>Cotton Flannel or Flannelette, of Plain or Twill Weave, Printed.</i> 65%
55	印花,棉剪絨,回絨	<i>Cotton Velvets, Plushes, and all other Pile Cloths, Printed.</i> 65%
56	未列名印花棉布	<i>Cotton Piece Goods, Printed, n.o.p.f.</i> 65%
	雜類棉布品	<i>Cotton Piece Goods, Miscellaneous.</i>
57	染紗織索,市布,粗布,細布	<i>Shirtings and Sheetings, Plain, Yarn-dyed.</i> 65%
58	染紗織粗細斜紋布(僅三綫或四綫組)	<i>Drills and Jeans (3 or 4 shaft only), Yarn-dyed.</i> 65%
59	染紗織,細洋紗,軟洋紗,種洋紗,提花洋紗(單紗線)及條子,點子,燈芯,織花,市布	<i>Cambrics, Lawns, Mustins, Brocades (single yarn only), and Striped, Spotted, Corded, or Figured Shirtings, Yarn-dyed.</i> 65%
60	染紗織,洋羅,提花鏤空洋紗	<i>Lenos and Leno Brocades, Yarn-dyed</i> 65%
61	染紗織縐布	<i>Cotton Crape, Yarn-dyed</i> 65%
62	染紗織,棉細嗶嘰,橫工嗶嘰,人字嗶嘰,綉紋呢,線呢,套呢,花呢,華達呢,褲料呢	<i>Cotton Serges, Diagonal Twills, Herring-bone Twills, Oatmeal Crape, Coatings, Suitings, Tweeds, Gabardines, and Trouserings, Yarn-dyed.</i> 65%
63	染紗織羅緞	<i>Poplins, Yarn-dyed</i> 65%
64	染紗織,充羅緞,立巴次布,粗條子布,蓆法布	<i>Imitation Poplins, Ribs, Cords, and Repps, Yarn-dyed.</i> 65%
65	染紗織,龍條布,燈芯布,水浪布,織花膠布,燈芯蓆法布	<i>Dimitics, Piques, Vestings, Quiltings, and Bedford Cords, Yarn-dyed.</i> 65%
66	染紗織,平織,斜紋,絨布,棉法絨	<i>Cotton Flannel, or Flannelette, of Plain or Twill Weave, Yarn-dyed.</i> 65%
67	染紗織,棉剪絨,回絨	<i>Cotton Velvets, Plushes, and all other Pile Cloths, Yarn-dyed.</i> 65%
68	未列名染紗織棉布	<i>Cotton Piece Goods, Yarn-dyed, n.o.p.f.</i> 65%
69	棉質橡皮雨衣布	<i>Waterproof Cloth, Rubbered</i> 65%

## 第一類 棉及其製品類 續

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

稅則 號列	貨 名	國定 稅率
	雜類棉布品 續 <i>Cotton Piece Goods, Miscellaneous-continued.</i>	
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.....	<i>Cotton Piece Goods, n.o.p.f.-</i> (a) <i>Cotton Piece Goods for technical purposes, such as Cotton Molliton or Swabon, "Triplex" Canvas Felt for Paper Machine, etc.</i> 20% (b) <i>Cotton Bookbinding Cloth, other than Oil-coated Cloth and Imitation Leather.</i> 40% (c) <i>Others</i> ..... 65%
	棉花, 棉線, 棉紗, 及未列名 棉製品 <i>Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.</i>	
71	棉花 (甲)纖維長度達二·二 二五公分或以上者 (乙)其他.....	<i>Cotton, Raw:-</i> (a) <i>Having a staple of 2,225 cm. or more in length.</i> 10% (b) <i>Others</i> ..... 10%
72	廢棉花, 廢紗頭.....	<i>Cotton Waste and Yarn Waste</i> ..... 20%
73	棉屑.....	" <i>Wadding</i> ..... 20%
74	破布.....	" <i>Rag</i> ..... 15%
75	棉紗 (甲)本色(不論股數) (乙)其他.....	<i>Cotton Yarn:-</i> (a) <i>Grey (irrespective of fold)</i> ..... 50% (b) <i>Others</i> ..... 50%
76	棉線 (甲)捲軸, 捲圓錐形, 鏈 線 (乙)成絞, 成球, 編結線, 刺繡線 (丙)其他.....	<i>Cotton Thread:-</i> (a) <i>Spinning Cotton, on spools or cops...</i> 2 % (b) <i>Crochet or Embroidery Cotton, in skeins or balls.</i> 25% (c) <i>Others</i> ..... 25%
77	棉質假金銀線.....	<i>Imitation Gold or Silver Thread, on Cotton.</i> 50%
78	棉繩索.....	<i>Cotton Twine and Cordage</i> ..... 30%
79	獨志.....	<i>Chaulmucki</i> ..... 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	<i>Lace, Trimmings, Embroidered Goods, and all other materials used for decorative or ornamental purposes, all and products made wholly thereof.</i> 100%
81	蚊帳紗.....	<i>Mosquito Netting</i> ..... 70%
82	針織棉布 (甲)起毛者..... (乙)未起毛者 (一)非捻光, 非絲光 製 (二)全部或一部分係 捻光或絲光製	<i>Cotton Knitted Tissue:-</i> (a) <i>Raised</i> ..... 70% (b) <i>Not Raised:</i> (1) <i>Made of ungassed or unmercerised thread.</i> 70% (2) <i>Made wholly or partly of gassed or mercerised thread.</i> 70%
83	起毛針織衛生衣類	<i>Knitted Clothing, Raised</i> ..... 70%

## 第一類 棉及其製品類 續

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

稅則 號列	貨	名	國定 稅率
	棉花,棉線,棉紗,及未列名 棉製品 續	<i>Cotton, Raw; Cotton Thread, Cotton Yarn, and Manufactures of Cotton, n.o.p.f.-continued.</i>	
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	<i>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.</i>	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	<i>Knitted Socks and Stockings:— (a) Made of ungassed or unmercerised thread. (b) Made wholly or partly of gassed or mercerised thread.</i>	70% 70%
86	棉質寬緊帶.....	<i>Cotton Elastic Webbing, Braids and Cord</i>	50%
87	腿帶.....	<i>Ankle-bands .....</i>	50%
88	燈芯.....	<i>Lampwick .....</i>	40%
89	圈絨毛巾.....	<i>Towels, Turkish .....</i>	70%
90	棉毯及毯布.....	<i>Cotton Blankets and Blanket Cloth</i>	70%
91	手帕.....	<i>Handkerchiefs .....</i>	80%
92	新布袋.....	<i>Cotton Bags, New .....</i>	70%
98	未列名衣服,及衣着零件	<i>Clothing, and all articles of personal wear and parts or accessories thereof, n.o.p.f.</i>	80%
94	未列名棉貨 (甲)線毯..... (乙)床布,枱布..... (丙)蚊帳..... (丁)外科及衛生用品如 紗布,繃帶等..... (戊)其他.....	<i>Cotton Goods, n.o.p.f.:— (a) Counterpanes .....</i> <i>(b) Covers, Bed and Table.....</i> <i>(c) Mosquito Nets, Complete.....</i> <i>(d) Surgical and Sanitary Sundries,as Gauze, Bandages, etc.</i> <i>(e) Others .....</i>	70% 70% 70% 40% 70%



## 第二類 亞麻、苧麻、大麻、蕘麻及其製品類

(機雜棉花者在內)

## II.—FLAX, RAMIE, HEMP, JUTE, &amp; MANUFACTURES

THEREOF (including those mixed with Cotton).

稅則 號列	貨	名	國定 稅率
95	亞麻	Flax, Raw	15%
96	苧麻	Ramie, Raw	15%
97	大麻	Hemp Raw	15%
98	蕘麻	Jute, Raw	15%
99	亂麻疋	Onkum	15%
100	夾棉或未夾棉、亞麻、苧麻、 大麻、蕘麻、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%
	(乙) 其他	(b) Others	32½%
101	夾棉或未夾棉、亞麻、苧麻、 大麻、蕘麻、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、及全部用下列各物 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%
103	夾棉或未夾棉、大麻、蕘麻、 帆布、細帆布	Canvas and Tarpaulins, of Hemp and or Jute, mixed or not mixed with Cotton	45%
104	漂白亞、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織線 數不過五十線不過八十 線*	Flax Piece Goods, White Flax, mixed or not mixed with Cotton, weighing not more than 170 grammes per square metre, and having more than 20 threads but not more than 80 threads in a square centimetre in warp and weft.	
	(甲) 刺繡用	(a) Embroidery Linen	10%
	(乙) 其他	(b) Others	45%
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	洋裝袋布	Hessian Cloth	30%
107	新、大麻袋、洋裝袋	Hemp Bags and Hessian Bags, New	25%
108	新、蕘麻袋	Jummy Bags New	25%
109	舊、蕘麻袋、大麻袋、洋裝袋	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	未列名亞麻或未夾棉、亞 麻、苧麻、衣袋、蕘麻貨品	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 104 號之亞麻布及細帆布其含亞麻成分佔總重量四成及  
以上者如能由其原裝證明其係輸入專供抽紗織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. 104 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).

稅則 號列	貨	名	國定 稅率
112	綿羊毛, 山羊毛, 駱駝毛 (已梳或已淨者在內) (甲) 綿羊毛 (一) 未淨或已淨者 (二) 已梳或已篦者 (長絨毛及短絨毛在內) (子) 長絨毛及短絨毛超過五十六支者 (B) 其他..... (乙) 山羊毛 (一) 未淨或已淨者 (二) 已梳或已篦者 (丙) 駱駝毛 (一) 未淨或已淨者 (二) 已梳或已篦者	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 Nails): (i) Tops and Nails 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% 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%
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%
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	純毛或雜毛工藝甲呢絨, 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, Rubbered, 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..... (2) Others.....	80% 70% 50%
127	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.	100%
128	未列名純毛或雜毛貨品	Woollen Goods and Woollen Mixtures, n.o.p.f.	80%

第四節 絲及其製品類 (視雜他種纖維者在外)  
 IV. -SILK AND MANUFACTURES THEREOF  
 (including those mixed with any other fibres).

位號 號列	名	國定 稅率
129	生絲.....	100%
130	人造絲類, 雜絲 (甲) 人造絲..... (乙) 人造纖維..... (丙) 其他供織服用之各 種纖維	Artificial Silk, Fancy and Yarn:— (a) Fancy..... 100% (b) Artificial Fibre..... 100% (c) Other Synthetic Textile Fibres... 100%
131	廢絲類.....	Waste and off-Silk..... 50%
132	廢人造絲.....	Waste of Artificial Silk..... 80%
133	新紡生絲.....	Spun Natural Silk..... 100%
134	新紡人造絲 (其纖維中 用之合而相混者—及人造 雜絲在內) (甲) 純人造絲..... (乙) 純人造纖維..... (丙) 其他.....	Spun Artificial Silk (i.e. of Rayon or other Synthetic Textile Fibres and Wool) and Spun Woolen Yarn:— (a) Pure Artificial Silk, pure..... 100% (b) Pure Artificial Fibre Yarn, pure... 100% (c) Other..... 100%
135	未列名稱絲或雜絲類.....	Not named Thread, pure or mixed, 100%
136	純絲或雜絲製成之織物.....	Woven Goods of Pure or Mixed Thread, on Silk, 150%
137	繡絲及雜絲製成之織物, 及 用上述各物製成之物品	Embroidered Goods, and all other articles used for decora- tion, and all products made thereof, of Silk, and all products made thereof
138	純絲或雜絲製成之織物.....	Silk and other threads, pure or mixed..... 150%
139	毛織品.....	Woolen Goods..... 25%
140	純絲或雜絲製成之織物..... (甲) 純絲類, 及人造絲, 或雜絲與人造絲 (乙) 其他.....	Silk and other threads, pure or mixed, (a) Pure Natural Silk, Pure Artifi- cial Silk, or Mixtures of Natural and Artificial Silk..... 150% (b) Other..... 150%
141	純絲或雜絲製成之織物.....	Silk and other threads, pure or mixed, 150%
142	未列名稱絲或雜絲類..... (甲) 生絲..... (乙) 人造絲..... (丙) 人造絲與人造絲..... (丁) 雜絲與毛, 或與毛 及植物纖維 (戊) 人造絲與毛, 或與 毛及植物纖維 (己) 雜絲與棉..... (庚) 人造絲與棉..... (辛) 其他.....	Not named threads, pure or mixed, (a) Natural Silk..... 150% (b) Artificial Silk..... 150% (c) Mixtures of Natural Silk and Artificial Silk, 150% (d) Mixtures of Natural Silk and Wool or of Artificial Silk and Wool and Vege- table Fibre..... 150% (e) Mixtures of Artificial Silk and Wool or of Artificial Silk and Wool and Vegetable Fibre..... 150% (f) Mixtures of Natural Silk and Cotton..... 150% (g) Mixtures of Artificial Silk and Cotton..... 150% (h) Other..... 150%
143	純絲或雜絲製成之織物.....	Silk and other threads, pure or mixed, 150%
144	未列名衣服, 及衣若零件	Clothing and all other articles of 150%
145	未列名純絲或雜絲製品	Silk and other threads, pure or mixed, 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).

稅則 號列	貨 名	國定 稅率
	礦砂品	Ores.
146	各種礦砂.....	Ores of all kinds ..... 7½%
	金屬品	Metals.
	鋁	Aluminium—
	箔	Foil, Plain:
147	素箔 (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%
148	色箔或花箔 (甲)不夾紙者.....	Foil, Coloured or Embossed: (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%
150	片, 板.....	Sheets and Plates ..... 22½%
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%
152	剛金(鎳鎳金).....	Antifriction Metal ..... 20%
	黃銅	Brass and Yellow Metal:
153	條, 竿.....	Bars and Rods ..... 25%
154	陽螺絲, 陰螺絲, 螺釘(螺頭釘), 墊圈	Bolts, Nuts, Rivets, and Washers..... 30%
155	錠.....	Ingots..... 15%
156	釘.....	Nails ..... 30%
157	舊黃銅, 碎黃銅(祇合復製用)	Old or Scrap (fit only for remanufacture). 15%
158	螺絲釘.....	Screws ..... 30%
159	片, 板.....	Sheets and Plates..... 25%
160	小釘.....	Tacks ..... 30%
161	管子.....	Tubes ..... 20%
162	絲.....	Wire ..... 20%
163	其他.....	Others..... 30%
	紫銅	Copper
164	條, 竿.....	Bars and Rods..... 17½%
165	陽螺絲, 陰螺絲, 螺釘(螺頭釘), 墊圈	Bolts, Nuts, Rivets, and Washers .. 30%
166	錠, 塊.....	Ingots and Slabs..... 15%
167	釘.....	Nails ..... 30%
168	舊紫銅, 碎紫銅(祇合復製用)	Old or Scrap (fit only for remanufacture). 15%
169	片, 板.....	Sheets and Plates ..... 17½%
170	小釘.....	Tacks ..... 30%
171	管子.....	Tubes ..... 20%
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%
174	其他.....	Others..... 30%

第五類 金屬及其製品類 續

V. - Metals and Manufactures thereof - continued.

稅則號列	貨名	國定稅率
	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)	Metals - continued. Iron and Steel, Ungalvanized (not including Bamboo Spring, Tool, and Alloy Steel): -
175	砧,型砧,鑄及零件,鍛或鐵器坯 (甲)每件重——,五公斤或以上 (乙)每件重不及——,五公斤	Anvils, Swage-blocks, Anchors and parts of, and Forgings: (a) Each weighing in every case 11.5 kg. or over 30% (b) Each weighing in every case less than 11.5 kg. 30%
176	短條,熟鐵塊,鑄塊,條片	Billets, Blooms, Ingots, Slabs, and Sheet bars 22½%
177	陽螺旋,陰螺旋,墊圈	Bolts, Nuts, and Washers..... 35%
178	翻砂鐵器毛胚.....	Castings, Rough ..... 35%
179	新鍊條及零件.....	Chains, New, and parts of ..... 22½%
180	舊鍊條.....	Used ..... 22½%
181	鐵道岔道,轉車台.....	Crossings and Turn-tables for Railways 7½%
182	箍	Hoops ..... 22½%
183	釘條,條,絞紋條,變形條,丁字,水流,三角,丁字,樑,及其他建築用各式鋼鐵體段之為機製原形者	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,鋼釘,鐵方釘	Nails, Wire and Cut ..... 40%
185	生鐵及鐵磚.....	Pig and Kettle-plate ..... 35%
186	管子及配件.....	Pipes, Tubes, and Pipe and Tube Fittings 22½%
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 Collings, of non-uniform size (including scrap lots of mixed dimensions, irrespective of size, and Croppings of Channels, Tees, and Angles). 17½%
188	軌(軌道上所用鋼枕,魚尾板,狗頭釘,湯螺旋,陰螺旋,在內)	Rails (including Steel Sleepers, Fish-plates, Spikes, Bolts, and Nuts for use with the Rails). 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. (1/8 in.) thick or more. 22½%
192	片,板,厚不及三、二〇公釐(八分之一英寸)	" " under 3.2 mm. (1/8 in.) thick. 22½%
193	狗頭釘.....	Spikes ..... 40%
194	小釘.....	Tacks ..... 40%
195	花馬口鐵.....	Tinned Plates, Decorated ..... 30%
196	素馬口鐵.....	" " Plain ..... 25%
197	舊馬口鐵(機箱用之馬口鐵在內)	" " Old (including Box Linings). 22½%
198	鍍錫鐵小釘.....	" Tacks ..... 40%
199	絲.....	Wire ..... 20%
200	其他 (甲)鍍鉛鐵板..... (乙)其他.....	Others: (a) Terne plates ..... 35% (b) Others ..... 25%
201	鍍鋅鋼鐵 陽螺旋,錫螺旋,墊圈	Iron and Steel, Galvanized: - Bolts, Nuts, and Washers..... 35%
202	釘,鍋釘(兩頭釘)小釘,螺旋釘	Nails, Rivets, Tacks and Screws..... 40%

第五期 金屬及其製品稅則

V. - Metals and Manufactures thereof - continued.

稅則號列	貨名	國定稅率
	金屬品類	
	鍍鋅鋼鐵(綉)管子及配件.....	29 1/2%
903	片	
904	(甲) 瓦紋片.....	23 1/2%
	(乙) 平片.....	22 1/2%
905	絲	20%
	絲繩(藤繩心有或無)見第二〇九及二一〇號	
	絲段見第二〇七號	
206	其他	25%
	鍍鋅或未鍍鋅鐵	
907	圈鐵, 絲段, 壞線, 條, 條頭, 舊絲, 綉的, 碎鐵 (不論大小雜和碎片在內)	
	(甲) 舊絲, 綉的, 碎鐵 (不論大小雜和碎片在內)	17 1/2%
	(乙) 鍍鋅絲段.....	17 1/2%
	(丙) 其他.....	17 1/2%
908	未列名舊鐵, 碎鐵, 祇合復製用	17 1/2%
909	新絲繩(藤繩心有或無)	20%
910	舊絲繩(藤繩心有或無)	30%
	竹節鋼, 彈簧鋼, 工具用鋼, 特製鋼	
911	竹節鋼.....	23 1/2%
912	彈簧鋼.....	20%
913	工具用鋼(特鋼在內), 特製鋼	20%
914	鋼鐵板, 片, 三角, 水輪, 丁字, 工字, 條, 及其他鐵器用, 構造用之各式鋼, 鋼段, 其已經鑽洞, 打洞, 合處, 裝成, 配成, 或不係鑄打, 軋壓, 製者	15%
915	金銀條, 幣.....	免稅 Free.
916	鐵錫屑	17 1/2%
	鉛	
917	舊鉛(祇合復製用).....	17 1/2%
918	塊, 條.....	25%
919	管子.....	30%
920	片.....	30%
921	絲.....	30%
922	其他.....	30%
923	錫.....	19 1/2%
924	鐵錠.....	18 1/2%

## 第五類 金屬及其製品類 續

V. - Metals and Manufactures thereof - continued.

稅則號列	貨	品	固定稅率
	金屬品類	Metals - continued.	
925	鎳	Nickel -	
	(甲)條,錠,片.....	(a) Bars, Ingots, and Sheets.....	15%
	(乙)絲.....	(b) Wire.....	17½%
	(丙)其他.....	(c) Others.....	17½%
926	鉑,未經成物件者,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 3.175mm. Thick, and Waste or Scrap.	52½%
927	水銀	Quicksilver	15%
928	錫鉛合金	Tin and Lead Alloy	30%
	錫	Tin -	
929	錠,塊.....	Ingots and Slabs.....	35%
930	管子.....	Pipes.....	30%
931	其他(錫箔不在內)	Others (not including Tin foil).....	30%
932	活字金	Type Metal	30%
	白銅	White Metal or German Silver -	
933	條,錠,片.....	Bars, Ingots, and Sheets.....	30%
934	絲.....	Wire.....	30%
935	其他.....	Others.....	35%
	鋅(白鉛)	Zinc -	
936	粉,塊.....	Powder and Spelter.....	30%
937	片(有孔片在內),板,鋤,爐板	Sheets (including perforated), Plates, and Boiler Plates.	25%
	其他.....	Others.....	35%
938	未列名金屬箔或帶	Metallic Foil or Leaf, n.o.p.f.	35%
939	未列名金屬品	Metals, n.o.p.f. -	35%
	(甲)鈷,鈷,鎳,鈷鐵及鎳,鐵	(a) Cobalt, Tantalum, Vanadium, Ferro-silicon and Ferro-manganese.	30%
	(乙)鎢絲.....	(b) Molybdenum Wire.....	35%
	(丙)鎢絲.....	(c) Tungsten Wire.....	35%
	(丁)其他.....	(d) Others.....	35%
	金屬器具	Metalware.	
941	未列名鋁器,黃銅器,青銅器,紫銅器,錫器	Aluminiumware, Brassware, Bronze-ware, Copperware, and pewterware, n.o.p.f. -	
	(甲)酒器.....	(a) Aluminiumware.....	30%
	(乙)其他.....	(b) Others.....	30%
942	未列名鉑器,金器,銀器,及鍍有貴重金屬之金屬器(及鍍在內)	Platinumware, Goldware, Silverware, and Metalware Covered or Plated with Precious Metals (including Watch Chains), n.o.p.f.	0%
943	未列名電鍍或電鍍金屬器具(利口器在內)	Metalware Electroplated or n.o.p.f. (including Cutlery).	30%

第五類 金屬及其製品類 續

V. - Metals and Manufactures thereof - continued.

稅則 號列	貨	名	國定 稅率
	機器及工具	Machinery and Tools.	
244	農業機器及其配件	Agricultural Machinery, and parts thereof	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安者及其配件、附件  (乙) 其他.....	Electrical Machinery for Power Generation 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%  10%
246	製造機械工具，如車床、刨床、鑽床等及其配件	Machin Tools, such as Lathes, Planers, Drill Presses, etc., and parts thereof	7½%
247	機械工具，如剃子、磨子、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	Machin Shop Tools, such as Cutters, Files, Razors, etc., (including Pneumatic and Electrically Operated Tools), and Hand Tools made wholly or chiefly of metal and parts thereof.	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%
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%
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%  15%
251	打字機、自動開單機、計算機、銀錢登記機、印字機、打支票機、時日表印機、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%



## 第五類 金屬及其製品類 續

## V.—Metals and Manufactures thereof—continued.

稅則 號列	目	名	國定 稅率
	機器及工具 續	<i>Machinery and Tools—continued.</i>	
332	未列名機器及其配件	<i>Machinery, n.o.p.f., and parts thereof—</i>	
	(甲)抽水機,及其配件	(a) <i>Pumping and Pumps, and parts</i> .....	10%
	(乙)印刷機.....	(b) <i>Printing, and parts</i> .....	10%
	(丙)釘書,造紙機器,及 其配件	(c) <i>Bookbinding and Paper-making, and parts.</i>	10%
	(丁)紡織機器,及其配 件	(d) <i>Textile Machinery, and parts</i> .....	10%
	(戊)釀酒,蒸餾,製糖機 器,及其配件	(e) <i>Brewing, Distilling, and Sugar Re- fining, and parts.</i>	10%
	(己)製造橡皮貨品機器 及其配件	(f) <i>Rubber Goods Manufacturing, and parts.</i>	10%
	(庚)麵粉廠用機器,及 其配件	(g) <i>Flour Mill Machinery, and parts.</i>	10%
	(辛)捲烟機器,及其配 件	(h) <i>Cigar and Cigarette Manufactur- ing, and parts.</i>	10%
	(壬)工業用之電氣冰箱 及電氣冷藏設備(其配 件及附件在內)	(i) <i>Refrigerators and Refrigerating Equipment, Industrial (including parts and accessories thereof), n.o.p.f.</i>	10%
	(癸)電氣升降機,及其 配件	(j) <i>Electric Elevators, and parts</i> .....	30%
	(子)其他	(k) <i>Others:</i>	
	(一)牛奶場用機器, 及其配件	(1) <i>Dairy Machinery, and parts</i>	10%
	(二)煉油機器,及其 配件	(2) <i>Oil Refinery Plants, and parts</i>	10%
	(三)開掘油井用機器 及其配件	(3) <i>Oil Well Drilling Machinery, and parts.</i>	10%
	(四)開礦機器,及其 配件	(4) <i>Mining Machinery, and parts</i>	10%
	(五)其他.....	(5) <i>Others</i> .....	10%
	車輛,船艇	<i>Vehicles and Vessels.</i>	
353	飛機,水上飛機,及其他航 空機器,及其配件	<i>Aeroplanes, Hydroplanes, and all other Flying Machines, and parts thereof.</i>	5%
354	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	<i>Fire Engines, Hydrants, and other fire extinguishing Appliances, irrespective of propelling power (including Hand Chemical Fire Extinguishers), and parts thereof.</i>	5%
355	馬達船,帆船,汽船,機動船, 及其配件與未列名材料	<i>Motor-boats, Sailboats, Steamers, and Motor Ships, and parts or materials thereof, n.o.p.f.:</i>	
	(甲)整個	(a) <i>Complete</i> .....	免稅
	(乙)未列名零件及材料	(b) <i>parts or Materials, n.o.p.f.</i> .....	10%
256	汽車	<i>Vehicles, Motor:</i>	
	(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	(a) <i>Motor Tractors, Motor-drawn Trailers, Motor Passenger Vehi- cles with seats for not less than 12 passengers, Motor Trucks over 1 metric ton carrying capacity, and Chassis for any of the above.</i>	25%