

中華民國海關出口稅則

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Customs Export Tariff  
of the Republic of China  
(1934)



中華民國三十四年九月編印  
Revised and Printed in September 1945.

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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附註

NOTE.

本稅則所用「n.o.p.f.」字樣係「not otherwise provided for」之簡寫  
The term “n.o.p.f.” in this Tariff stands for “not otherwise  
provided for.”

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本稅則內所列各種貨品其中有經限制或禁止輸出者應按各該項規定章程辦理

**The fact that an article appears in this  
Tariff should not be taken as implying that it  
may be exported freely and without restriction.**

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酒 .....	5	Spirituous Beverages.
糖 .....	5	Sugar.
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第一類 動物, 動物產品, 及魚介產品類

I.—ANIMALS, ANIMAL AND FISHERY PRODUCTS.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	<b>動物及動物產品 (生皮, 熟皮, 皮貨, 及魚介, 海產品 不在內)</b>	<b>Animals and Animal Products (not including Hides, Leather, and Skins (Furs) and Fishery and Sea Products).</b>
1	動物之生活者.....	Animals, Living..... 從價 Value 7½%
2	豬鬃.....	Bristles..... " " 7½%
3	蛋及蛋製品	Eggs and Egg Products:—
	(甲) 乾蛋白, 乾蛋黃, 黃白不分之乾蛋	(a) Egg Albumen, Yolk, and Whole Egg (Mélange), Dried. 從價 Value 5%
	(乙) 冰濕蛋白, 冰濕 蛋黃, 黃白不分之冰 濕蛋(蜜製蛋品在內)	(b) Egg Albumen, Yolk, and Whole Egg (Mélange), Moist and Fro- zen (including Glycerised Egg Products). " " 5%
	(丙) 鮮蛋(鮮凍蛋在 內)	(c) Eggs, Fresh, in Shell (including Chilled Eggs in Shell). " " 5%
	(丁) 皮蛋, 鹹蛋...	(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	Meats, Preserved and Prepared:—
	(甲) 散裝整隻火腿	(a) Hams, Whole, in bulk..... 從價 Value 5%
	(乙) 其他*	(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, 蠔殼.....	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	動物產蠟	Wax:—
	(甲) 白蠟(蟲蠟) ..	(a) White (Insect Wax)..... 從價 Value 5%
	(乙) 黃蠟(蜂蠟) ..	(b) Yellow (Beeswax)..... " " 5%
22	未列名動物產品 ..	Animal Products, n.o.p.f. .... 免稅 Free.
	<b>生皮, 熟皮, 皮貨</b>	<b>Hides, Leather, and Skins (Furs).</b>
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	粗硝熟牛皮(鉻鹽硝 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, 及魚介產品類續  
 I.—Animals, Animal and Fishery Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 Duty.
	<b>生皮, 熟皮, 皮貨續</b>	
	<b>Hides, Leather, and Skins (Furs)— continued.</b>	
25	已確或未確皮貨未製成者	
	Skins, Dressed or Undressed, not made up:—	
	(甲) 狗皮..... (a) Dog.....	從價 Value 7½%
	(乙) 山羊皮(猾皮在內) (b) Goat (including Kid Skins).....	“ “ 7½%
	(丙) 旱獺皮..... (c) Marmot.....	“ “ 7½%
	(丁) 獾皮..... (d) Raccoon.....	“ “ 7½%
	(戊) 綿羊皮(羔皮在內) (e) Sheep (including Lamb Skins)....	“ “ 7½%
	(己) 灰鼠皮..... (f) Squirrel.....	“ “ 7½%
	(庚) 黃狼皮..... (g) Weasel.....	“ “ 7½%
	(辛) 其他..... (h) Others.....	“ “ 7½%
26	已製成皮貨.....	“ “ 7½%
	Skins, made up or Mounted.....	
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..... (a) Manufactures of Leather.....	從價 Value 5%
	(乙) 其他..... (b) Others.....	“ “ 7½%
	<b>魚介, 海產品</b>	
	<b>Fishery and Sea Products.</b>	
28	海參	
	Bicho de Mar:—	
	(甲) 黑海參..... (a) Black.....	免稅 Free.
	(乙) 白海參..... (b) White.....	免稅 Free.
29	魷魚, 墨魚.....	免稅 Free.
	Fish, Cuttle.....	
30	乾魚.....	免稅 Free.
	Fish, Dried.....	
31	魚膠.....	免稅 Free.
	Fish Glue.....	
32	魚肚.....	免稅 Free.
	Fish Maws.....	
33	鹹魚.....	免稅 Free.
	Fish, Salted.....	
34	魚皮(鯊魚皮在內).....	免稅 Free.
	Fish Skin (including Sharks' Skin).....	
35	淡菜.....	免稅 Free.
	Mussels, Dried.....	
36	蝦乾, 蝦米(碎蝦米不在內)	免稅 Free.
	Prawns and Shrimps, Dried (not including Crushed Shrimps).	
37	魚翅	
	Sharks' Fins:—	
	(甲) 黑魚翅..... (a) Black.....	免稅 Free.
	(乙) 肉翅(即淨魚翅) (b) Clarified.....	免稅 Free.
	(丙) 白魚翅..... (c) White.....	免稅 Free.
38	碎蝦米.....	免稅 Free.
	Shrimps, Crushed.....	
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) (a) Fish, Fresh (including Frozen Fish).....	免稅 Free.
	(乙) 其他..... (b) Others.....	免稅 Free.

## 第二類 植物產品類

(竹, 燃料, 籐, 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.
<b>荳</b>		
<b>Beans and Peas.</b>		
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%
<b>雜糧及其製品</b>		
<b>Cereals and Cereal Products.</b>		
45	糠, 麸.....	從價 Value 7½%
46	蕎麥.....	免稅 Free.
47	雜糧粉 (甲)麥粉(麥屑在內) (乙)未列名雜糧粉 (馬鈴薯粉在內)	Flour:— (a) Flour, Wheat (including Semolina) (b) Flour, n.o.p.f. (including Flour, Potato). 免稅 Free. 免稅 Free.
48	高粱.....	Kaoliang (Sorghum)..... 免稅 Free.
49	玉蜀黍.....	Maize..... 免稅 Free.
50	小米.....	Millet..... 免稅 Free.
51	米, 穀.....	Rice and Paddy..... 免稅 Free.
52	子餅(碎餅及粉在內) (甲)荳餅..... (乙)棉子餅..... (丙)花生餅..... (丁)菜子餅.....	Seed-cake (including Crushed and Powdered):— (a) Beancake..... 從價 Value 5% (b) Cotton Seed-cake..... “ “ 5% (c) Groundnut Cake..... “ “ 5% (d) Rape Seed-cake..... “ “ 5%
53	小麥.....	Wheat..... 免稅 Free.
54	未列名雜糧.....	Cereals, n.o.p.f. .... 免稅 Free.
<b>植物性染料</b>		
<b>Dyestuffs, Vegetable.</b>		
55	靛 (甲)乾靛..... (乙)水靛.....	Indigo:— (a) Dry..... 免稅 Free. (b) Liquid..... 免稅 Free.
56	五倍子.....	Nutgalls..... 從價 Value 5%
57	薑黃.....	Turmeric..... 免稅 Free.
58	未列名植物性染料	Dyestuffs, Vegetable, n.o.p.f. .... 免稅 Free.
<b>鮮菓, 乾菓, 製菓</b>		
<b>Fruits, Fresh, Dried, and Preserved.</b>		
59	栗子.....	Chestnuts, Fresh..... 從價 Value 5%
60	黑棗.....	Dates, Black, Dried..... 5%
61	紅棗.....	Dates, Red, Dried..... 5%
62	荔枝乾.....	Lichees, Dried..... 免稅 Free.
63	桂圓乾.....	Lungngans, Dried..... 免稅 Free.
64	桂圓肉.....	Lungngan Pulp..... 免稅 Free.
65	橄欖 (甲)鮮..... (乙)鹹及製過....	Olives:— (a) Fresh..... 免稅 Free. (b) Salted or Preserved..... 免稅 Free.



## 第二類 植物產品類續

## II.—Agricultural Products—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	<b>鮮菓, 乾菓, 製菓續</b>	<b>Fruits, Fresh, Dried, and Preserved— continued.</b>
66	橘子.....	Oranges, Fresh..... 免稅 Free.
67	核桃仁, 核桃.....	Walnuts (Kernels and in Shell)..... 免稅 Free.
68	未列名菓實	Fruits, n.o.p.f.—
	(甲) 蜜製及罐頭菓實	(a) Preserved in Syrup and/or Canned 從價 Value 5%
	(乙) 蘋果.....	(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%
	<b>藥材及香料(化學 產品不在內)</b>	<b>Medicinal Substances and Spices (not including Chemicals).</b>
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	茯苓(整, 片, 塊).....	China-root (Whole, Sliced, or in Cubes)..... " " 5%
80	肉桂.....	Cinnamon..... " " 5%
81	良薑.....	Galangal..... " " 5%
82	人參.....	Ginseng..... " " 7½%
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	大黃.....	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%
	<b>油, 蠟</b>	<b>Oils, Tallow, and Wax.</b>
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	柏油.....	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.
	<b>子仁</b>	<b>Seeds.</b>
105	花生 (甲)帶殼花生.... (乙)花生仁(去皮花生仁在內)	Groundnuts:— (a) In Shell..... (b) Shelled (including Blanched Peanuts).
		從價 Value 5% " " 5%
106	杏仁.....	Seed, Apricot.....
107	蓖子.....	Seed, Castor.....
108	棉子.....	Seed, Cotton.....
109	麻子.....	Seed, Hemp.....
110	蓮子.....	Seed, Lily-flower (Lotus-nuts).....
111	胡麻子.....	Seed, Linseed.....
112	瓜子.....	Seed, Melon.....
113	蘇子.....	Seed, Perilla.....
114	菜子.....	Seed, Rape.....
115	芝蔴(去殼芝蔴在內)	Seed, Sesamum (including Sesamum-seed Pulp).
116	未列名子仁.....	Seeds, n.o.p.f. ....
		" " 7½%
	<b>酒</b>	<b>Spirituos Beverages.</b>
117	酒及藥酒.....	Samshu and Medicated Samshu.....
118	未列名含有酒精之飲料	Spirituos Beverages, n.o.p.f. ....
		從價 Value 免稅 Free. 7½%
	<b>糖</b>	<b>Sugar.</b>
119	赤糖,青糖.....	Sugar, Brown and Green.....
120	白糖,車白糖.....	Sugar, White and Refined.....
121	冰糖.....	Sugar Candy.....
		免稅 Free. 免稅 Free. 免稅 Free.
	<b>茶</b>	<b>Tea.</b>
122	紅茶.....	Tea, Black.....
123	磚茶.....	Tea, Brick (including Tea, Tablet).....
124	綠茶.....	Tea, Green.....
125	茶末.....	Tea Dust.....
126	毛茶(未經烘烤者)	Tea, Leaf, Unfired.....
127	花燻茶.....	Tea, Scented.....
128	茶片.....	Tea Siftings.....
129	茶梗.....	Tea Stalk.....
130	未列名茶.....	Tea, n.o.p.f. ....
		免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.
	<b>菸草</b>	<b>Tobacco.</b>
131	雪茄菸,紙菸.....	Cigars and Cigarettes.....
132	菸葉.....	Tobacco, Leaf.....
133	菸絲.....	Tobacco, Prepared.....
134	未列名菸.....	Tobacco, n.o.p.f. ....
		從價 Value 7½% " " 5% " " 5% " " 7½%
	<b>菜蔬</b>	<b>Vegetables.</b>
135	木耳 (甲)黑木耳..... (乙)其他.....	Fungus:— (a) Black..... (b) Others.....
136	蒜頭.....	Garlic.....
		從價 Value 5% " " 7½% " " 5%

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

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	<b>菜蔬續</b>	
	<b>Vegetables—<i>continued.</i></b>	
137	金針菜.....	從價 Value 5%
138	香菌.....	" " 5%
139	大頭菜, 鹹蘿蔔乾..	" " 5%
140	未列名乾, 鮮, 鹹, 菜蔬	" " 5%
	<b>其他植物產品</b>	
	<b>Other Vegetable Products.</b>	
141	乳腐.....	免稅 Free.
142	飼料(青草, 乾草)*..	從價 Value 5%
143	醬油.....	免稅 Free.
144	粉絲, 通心粉.....	免稅 Free.
145	未列名植物產品	
	(甲) 橡皮, 樹膠, 及其製品	免稅 Free.
	(乙) 其他.....	免稅 Free.

\* 包括以玉蜀黍散粒, 高粱散粒, 荳餅散粒, 花生餅散粒及糠麸等製成之混合植物飼料  
\* To include Mixed Vegetable Feed composed of Maize Meal, Kaoliang Meal, Bean-cake Meal, Groundnut-cake Meal, and Bran. (Cir. 5055.)

第三類 竹, 燃料, 籐, 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.
<b>竹</b>		
<b>Bamboo.</b>		
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	竹篾, 竹葉等.....	Bamboo, Split, Leaf, etc. .... " " 7½%
148	未列名竹製品.....	Bamboo Manufactures, n.o.p.f. .... 免稅 Free.
<b>燃料</b>		
<b>Fuel.</b>		
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).* " " 5%
151	焦炭, 焦煤.....	Coke..... " " 5%
152	柴.....	Firewood ..... " " 5%
<b>籐</b>		
<b>Rattan.</b>		
153	籐皮.....	Rattan Skin..... 從價 Value 7½%
154	籐片.....	Rattan, Split..... " " 5%
155	籐條(籐心在內)....	Rattan, Whole (including Core) ..... " " 5%
156	未列名籐製品.....	Rattan Manufactures, n.o.p.f. .... 免稅 Free.
<b>木材, 木, 及 木製品</b>		
<b>Timber, Wood, and Manufactures thereof.</b>		
157	樑 (甲)重木樑 (一)方形者 (子)長不過八公尺方不及三〇公分 (丑)其他.... (二)非方形者.. (乙)輕木樑.....	Beams:— (a) Hardwood: (1) Square: (i) Not exceeding 8 m. long and under 30 cm. square. 從價 Value 7½% (ii) Others..... " " 7½% (2) Other than square..... " " 7½% (b) Softwood..... " " 7½%
158	桅 (甲)重木桅 (一)長不過十二公尺 (二)長不過十八公尺 (三)長過十八公尺 (乙)輕木桅 (一)長不過十二公尺 (二)長不過十八公尺 (三)長過十八公尺	Masts and Spars:— (a) Hardwood: (1) Not exceeding 12 m. long... 從價 Value 7½% (2) Not exceeding 18 m. long... " " 7½% (3) Exceeding 18 m. long..... " " 7½% (b) Softwood: (1) Not exceeding 12 m. long... " " 7½% (2) Not exceeding 18 m. long... " " 7½% (3) Exceeding 18 m. long..... " " 7½%
159	樁, 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%

\*白煤其燃率在五或以上者: 免稅 Anthracite Coal with fuel ratio at 5 or over: Free. (Cir. 5130.)

## 第三類 竹, 燃料, 籐, 木材, 木, 及 紙 類 續

III.—Bamboo, Fuel, Rattan, Timber, Wood, and Paper—*continued.*

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.	
	木材, 木, 及 木 製 品 續	Timber, Wood, and Manufactures thereof— <i>continued.</i>	
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	Planks:— (a) Hardwood (not including Camphor-wood, Redwood, and Teak): (1) Not exceeding 5 m. long, 30 cm. wide, and 76 mm. thick. (2) Not exceeding 7 m. long, 30 cm. wide, and 76 mm. thick. (3) Others..... (b) Softwood: (1) Not over 25 mm. thick..... (2) Over 25 mm. but not over 51 mm. thick. (3) Over 51 mm. but not over 76 mm. thick. (4) Over 76 mm. but not over 102 mm. thick. (5) Over 102 mm. but not over 127 mm. thick. (6) Over 127 mm. but not over 152 mm. thick. (7) Over 152 mm. thick.....	從價 Value 7½% 7½% 7½% 7½% 7½% 7½% 7½% 7½% 7½% 7½% 7½%
161	柚木.....	Teak.....	7½%
162	未列名木材及木 (樟木板, 紅木板在內)	Timber and Wood, n.o.p.f. (including Camphor-wood and Redwood Planks).	7½%
163	未列名木製品.....	Wood Manufactures, n.o.p.f. ....	免稅 Free.
	紙	Paper.	
164	上等紙.....	Paper, 1st Quality .....	免稅 Free.
165	次等紙.....	Paper, 2nd Quality .....	免稅 Free.
166	下等紙.....	Paper, 3rd Quality .....	免稅 Free.
167	紙箱 (紙箱製幣在內)	Paper, Joss (including Joss-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.
	<b>紡織纖維</b>	<b>Textile Fibres.</b>
170	家蠶繭(同宮繭在內)*	Cocoons, Domestic (including Doupions)*
171	爛蠶繭†.....	Cocoons, Refuse†.....
172	野蠶繭.....	Cocoons, Wild.....
173	棕	Coir:—
	(甲) 棕絲.....	(a) Fibre.....
	(乙) 生棕.....	(b) Crude.....
174	棉花.....	Cotton, Raw.....
175	廢棉花(飛花在內).....	Cotton Waste (including Fly Cotton).....
176	山羊毛‡.....	Hair, Goats'‡.....
177	火蘆.....	Hemp.....
178	綠蘆.....	Jute.....
179	苧蘆.....	Ramie.....
180	同宮絲.....	Silk, Raw, Reeled from Doupions.....
181	白絲(絲經, 廠絲在內)	Silk, Raw, White (including Re-reeled and Steam Filature).
182	灰絲(廠絲在內).....	Silk, Raw, Wild (including Filature).....
183	黃絲(絲經, 廠絲在內)	Silk, Raw, Yellow (including Re-reeled and Steam Filature).
184	廢絲(繭衣, 亂絲綿, 在內)§	Silk, Waste (including Cocoon Strippings and Silk Yarn Waste)§
185	棉胎.....	Wadding, Cotton.....
186	絲綿.....	Wadding, Silk.....
187	駱駝毛.....	Wool, Camels'.....
188	山羊羶毛  .....	Wool, Goats'   .....
189	絨羊毛.....	Wool, Sheep's.....
190	未列名紡織纖維.....	Textile Fibres, n.o.p.f.....
	<b>紗, 線, 編織品, 針織品</b>	<b>Yarn, Thread, and Plaited and Knitted Goods.</b>
191	繩, 索, 網.....	Cordage, Twine, and Net.....
192	棉線襪.....	Cotton Socks and Stockings.....
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).
194	未列名棉線.....	Cotton Thread, n.o.p.f.....
195	棉紗.....	Cotton Yarn.....

\*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.)

§ 廢山羊毛含有山羊羶毛不過百分之十者或含有山羊羶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.)

§ 繭皮繅成之士絲皮在內 Including Silk "Skin" spun from Waste Cocoon Skin. (Cir. 4458.)

|| 廢山羊毛含有山羊羶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續

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

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	<b>紗,線,編織品,針織品續</b>	
	<b>Yarn, Thread, and Plaited and Knitted Goods—continued.</b>	
196	抽紗品,挑花品,繡花品 (絲製及其他材料製)	Drawn-thread Work, Cross-stitch Work, and Embroideries, Silk or other. 免稅 Free.
197	花邊,衣飾	Lace and Trimmings. 免稅 Free.
198	苧麻紗,線	Ramie Yarn and Thread. 免稅 Free.
199	絲紗,絲線	Silk Yarn and Thread. 免稅 Free.
200	毛紗,絨線	Woollen Yarn and Thread. 從價 Value 5%
	<b>疋頭</b>	
	<b>Piece Goods.</b>	
201	棉布	Cotton Piece Goods. 免稅 Free.
202	粗夏布(每公分經線 不過十六線)	Grasscloth, Coarse (having not over 16 warp threads to a centimetre). 免稅 Free.
203	細夏布(每公分經線 過十六線)	Grasscloth, Fine (having over 16 warp threads to a centimetre). 免稅 Free.
204	綢緞(純蠶絲,純人造 絲綢緞,蠶絲人造絲 交織綢緞,蠶絲並人 造絲與其他纖維交織 品均在內)	Silk Piece Goods (including Natural Silk and/or Artificial Silk Piece Goods, and Mixtures of Natural and/or Artificial Silk and other fibres). 免稅 Free.
205	繭綢	Silk Pongees. 免稅 Free.
206	未列名疋頭	Piece Goods, n.o.p.f. 從價 Value 7½%
	<b>其他紡織品</b>	
	<b>Other Textile Products.</b>	
207	棉毯,線毯	Blankets and Counterpanes, Cotton. 從價 Value 5%
208	毛毯,棉毛毯	Blankets, Woollen, and Wool and Cotton Union. " " 5%
209	籐蓆袋	Gunny Bags:—
	(甲)新	(a) New. 從價 Value 5%
	(乙)舊	(b) Old. " " 5%
210	毛巾	Towels. " " 5%
211	毛地毯(毛棉毯及地 毯在內)	Woollen Carpets (including Wool and Cotton Carpets and Floor Rugs). 免稅 Free.
212	衣服及衣着零件(靴 鞋在內)	Clothing and Articles of Personal Wear (including Boots and Shoes):—
	(甲)純蠶絲製	(a) Natural Silk. 免稅 Free.
	(乙)雜蠶絲製	(b) Natural Silk Mixtures. 免稅 Free.
	(丙)棉製	(c) Cotton. 免稅 Free.
	(丁)其他	(d) Others. 免稅 Free.
213	未列名紡織品*†	Textile Products, n.o.p.f.*† 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.
	<b>礦砂, 金屬, 及金屬製品</b> <b>Ores, Metals, and Metallic Products.</b>	
214	礦砂.....	從價 Value 7½%
215	錫 (甲) 生錫..... (乙) 純錫.....	Antimony:— (a) Crude..... 從價 Value 5% (b) Regulus..... " " 5%
216	黃銅及其製品 (甲) 鈕扣..... (乙) 箔..... (丙) 釘..... (丁) 絲..... (戊) 黃銅器..... (己) 其他.....	Brass, and Manufactures thereof:— (a) Buttons..... 免稅 Free. (b) Foil..... 從價 Value 5% (c) Nails..... " " 5% (d) Wire..... " " 5% (e) Brassware..... 免稅 Free. (f) Others..... 從價 Value 7½%
217	他國錢幣 (甲) 金幣..... (乙) 銀幣..... (丙) 中國銀元*... (丁) 中國銀角*...	Coins, Foreign:— (a) Gold Coins..... 免稅 Free. (b) Silver Coins..... 從價 Value 10% (c) Silver Dollars, Chinese*..... " " 7½% (d) Subsidiary Silver Coins*..... " " 10%
218	紫銅及其製品 (甲) 錠, 塊..... (乙) 片, 條, 釘..... (丙) 其他.....	Copper, and Manufactures thereof:— (a) Ingots and Slabs..... 從價 Value 7½% (b) Sheets, Rods, and Nails..... " " 7½% (c) Others..... " " 7½%
219	金銀及其製品 (甲) (一) 金條, 金塊 (金砂在內) (二) 銀條, 銀塊 (三) 中央造幣 廠廠條 (乙) (一) 金器..... (二) 銀器.....	Gold and Silver, and Manufactures thereof:— (a) (1) Gold Bullion (including Gold Dust)..... 免稅 Free. (2) Silver Bullion..... 從價 Value 10% (3) Silver, Central Mint Bars..... " " 7½% (b) (1) Goldware..... " " 7½% (2) Silverware..... " " 10%
220	鋼鐵及其製品 (甲) 條, 箍, 片等... (乙) 釘..... (丙) 生鐵鐵磚, 廢 廢鋼鐵 (丁) 絲..... (戊) 其他.....	Iron and Steel, and Manufactures thereof:— (a) Bars, Hoops, Rods, Sheets, etc. .... 免稅 Free. (b) Nails..... 免稅 Free. (c) Pigs and Kentledge; Iron and Steel, Old or Scrap. 從價 Value 7½% (d) Wire..... 免稅 Free. (e) Others..... 免稅 Free.
221	鉛及其製品 (甲) 塊, 條..... (乙) 片..... (丙) 其他.....	Lead, and Manufactures thereof:— (a) Pigs or Bars..... 從價 Value 5% (b) Sheets..... " " 5% (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.



## 第五類 金屬, 礦石, 及其製品類續

## V.—Metals, Minerals, and Products thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	<b>礦砂, 金屬, 及金屬製品類</b>	<b>Ores, Metals, and Metallic Products—continued.</b>
223	錫及其製品 (甲) 箔..... (乙) 錠, 塊..... (丙) 錫器..... (丁) 其他.....	Tin, and Manufactures thereof:— (a) Foil..... (b) Ingots and Slabs..... (c) Tinware..... (d) Others.....
		從價 Value 5% " " 5% 免稅 Free. 從價 Value 7½%
224	鋅及其製品 (甲) 白鉛..... (乙) 其他.....	Zinc, and Manufactures thereof:— (a) Spelter..... (b) Others.....
		從價 Value 5% " " 7½%
225	未列名金屬及金屬製品 (甲) 製品..... (乙) 其他.....	Metals, and Manufactures thereof, n.o.p.f.:— (a) Manufactures..... (b) Others.....
		免稅 Free. 從價 Value 7½%
	<b>玻璃及玻璃器</b>	<b>Glass and Glassware.</b>
226	料手鐲.....	Glass Bangles or Armlets.....
227	染色或無色料珠..	Glass Beads, Coloured or Plain.....
228	玻璃片.....	Glass, Window, Common.....
229	未列名玻璃器及料器	Glass or Vitrifiedware, n.o.p.f. ....
		免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.
	<b>石, 泥土, 砂, 及其製品(磁器, 搪磁器在內)</b>	<b>Stone, Earth, Sand, and Manufactures thereof (including Chinaware and Enamelledware).</b>
230	磚, 瓦.....	Bricks and Tiles.....
231	水泥.....	Cement (Hydraulic, as Portland).....
232	大理石.....	Marble.....
233	磁器, 瓦器, 陶器...	Chinaware, Pottery, and Earthenware....
234	搪磁器及景泰藍器	Enamelled Ironware and Cloisonnéware .
235	未列名泥土, 砂, 石, 及其製品	Earth, Sand, and Stone, and Manufactures thereof, n.o.p.f.
		從價 Value 5% " " 5% 免稅 Free. 免稅 Free. 免稅 Free. 免稅 Free.