

最近中國對外貿易統計圖解  
STATISTICS OF CHINA'S FOREIGN TRADE  
1912-1930

附歷年海關稅則  
WITH COMPLETE TEXTS OF TARIFF REGULATIONS

中國銀行總管理處調查部出版

COMPILED & EDITED BY  
THE RESEARCH DEPARTMENT.

BANK OF CHINA,  
22 THE BUND, SHANGHAI, CHINA.

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## PREFACE.

The purpose of this publication is to present the official trade statistics of China for the past twenty years in a handy form and in such a way as will readily assist those who wish to follow China's recent commercial progress. The information given is, of course, derived from the Annual Reports of the Chinese Maritime Customs, and it is only in the matter of the arrangement of the Customs statistics that the volume undertakes something new. The charts which accompany the tables of figures should enable those who make use of the volume to obtain at a glance a general impression of the direction of the trade movements taking place from year to year.

Printed as an appendix to the tables and figures will be found a complete record of Chinese tariff legislation covering the past ninety years. Although copies of the various tariff regulations, printed separately in Chinese and English, have been issued from time to time, there has previously been published no complete bilingual record such as is here presented. In fact, it was only with considerable difficulty that copies were obtained of some of the schedules now out of print. The Chinese and English texts have been brought together; where necessary commodities of a similar kind have been grouped; and an index has been provided for the convenience of those who may wish to observe tariff treatment accorded in the past to the various items of Chinese import and export trade.

Every care has been taken to ensure the accuracy of the information given, and it is accordingly hoped that both students and business men will find the volume a useful work of reference.

Chang Kia-NGau

December 1931, Shanghai.

5471/605/01

## 弁 言

年來我國人士，漸知注意於國民經濟狀態，尤以對外貿易爲重。在缺乏正確統計資料之今日，所據以爲準的者，莫海關報告若。顧海關報告起自西歷一八五八年，迄今無慮數百巨冊，篇幅浩瀚，尋釋匪易，且價昂千金，非有力者不備，識者憾之。本書取材於近二十年來海關報告，貫通其間，期爲有系統之記載，而尤著重於三事，（一）世之談對外貿易者，多舉貨值而忽於數量，本書則值量並重，應以明物價及消費力之關係。（二）世人多言國別，而本書則致意港別，藉以示內地經濟狀態之變遷。（三）世人多注意某一商品之盛衰，而本書則羅列諸商品而比較之，於以知國內外消費之方向及其消長。此本書所以自異於羣書者。又本書以圖解爲主，俾閱者一目瞭然，無煩列算。篇末復附有九十年來海關稅則表，以便對照，此則校繕之勞，固不足比於著述矣。本書事屬草創，編者雖極恭敬將事，而訛誤或所難免，僊辱閱者隨時指摘其失，俾盡善美，則尤所欣冀焉。

張公權識

二十年十二月

## 中國歷次修改海關稅則表

一國關稅制度，於國內工商業之發達，及對外貿易之隆替，關係至鉅。故各國對於稅則之制定，必須斟酌物價，人民生活程度，工商業情形，隨時改易之，以期適應社會之需要。我國與各國締約之初，既缺於斯理，其後又格於事勢，絕少變更，藩籬自撤，外貨縱橫，為期蓋九十年於茲，茲略述歷次改訂情形，並彙集歷次稅則及通商暫行章程，附於篇末，以為研究關稅問題之資料焉。

第一次制定為前清道光二十二年(西歷一八四二)中英江寧條約，根據該約，遂於翌年在香港議定進出口應完稅則表，及通商章程，蓋完全為協定性質。當時所定之從量稅貨物，進口貨僅四十八種，出口貨僅六十一種，其稅率均照值百抽五計算而出，唯亞洲特產如香料，木材，金屬等物，則為值百抽十。

第二次改訂為咸豐八年(一八五八)，中英續訂天津條約，時英使因當時物價低落，而稅則定額不減，外商所納關稅超過值百抽五之實，要求修改，進口貨稅目增至八十三種，出口貨稅目一百零四種。

第三次改訂在光緒二十八年(一九〇二)辛丑和約規定賠款本息達九億二千萬兩，海關收入不敷，不得不謀關稅之增加，乃以三年前之平均物價為新稅則貨價之標準，將進口稅則重新釐訂，並將免稅物品加入，進口稅目數達二百八十二種。

第四次在民國七年(一九一八)我國參戰需款，各國允予修改進口稅則，藉資補助。以民元至民五之五年間平均物價，為新稅則貨價之標準，進口稅則分十五類，五百九十八目。

第五次為民國十一年(一九二二)，依據華會九國協議，我國關稅改進之第一步辦法「切實值百抽五」，以最近六個月平均市價為稅則貨價之標準，重行改訂，計進口稅則分十五類，五百八十二目。

第六次民國十七年(一九二八)十二月，國府頒布海關進口稅稅則；該稅則係綜合舊時值百抽五之正稅稅率，及民國十四年關稅會議時英美日三國所提七級附稅稅率而成，亦即協定關稅遞嬗而為國定關稅之過渡梯階也。計分十五類七百十八目，出口稅稅則自咸豐八年第二次改訂以來，七十年間，未有更動，惟稅目則續漸增加，民國十八年時，連免稅及違禁項目在內，共達三百七十六目。

又十七年稅則施行後，適值金貴風潮，銀價低落，關稅收入擔保外債部份，岌岌可危。國府乃不得不決定將進口稅改用金本位徵收，以舊定關平銀一兩折合—·七五金單位(每一金單位等於美金四角)，自民國十九年三月十六日起施行。

我國自先後簽定與各關係國新約後，於十九年十一月十八日(即最後中荷條約換文之日)起，已得完全關稅自主之權，國民政府遂於十九年十二月二十九日公布中華民國海關進口稅稅則，計分十六類六百四十七目；並於二十年五月七日公布中華民國海關出口稅稅則，計十六類二百七十目，是為最後之改訂，即現時通行之稅則也。

中國銀行調查部

## NOTES ON CHINESE TARIFF HISTORY.

Prior to 1842 China enjoyed full tariff autonomy and complete freedom to levy such customs duties as she chose, but at the conclusion of the Opium War Great Britain in 1842 by the Treaty of Nanking imposed limits on China's tariff rights, and similar restrictions were provided by the Treaty of Wanghia with America in 1844 and the Treaty of Whampoa with France in the same year. A uniform five per cent levy on both imports and exports was imposed, the number of items mentioned in the tariff schedule being:— import 48, export 61.

Following the defeat of China in the Arrow War in 1858 the tariff was revised, with the ostensible object of reducing the levy on articles which, because of the fall in values, had borne a tax in excess of the originally imposed five per cent. In the new tariff schedule were given 83 import items and 104 export commodities.

With the imposition by the Powers of the Boxer Indemnities in 1900 China was permitted to revise import duties in 1902 in order to provide better security for the indemnity payments. The average prices for the three years 1897 to 1899 were taken as the basis for the new tariff, and it was agreed by treaty that "to compensate for the abolition of likin, of transit dues in lieu of likin, and all other taxation on foreign goods, and in consideration of the other reforms provided. . . . ." foreign goods on importation should bear, in addition to the five per cent import duty, a special surtax equivalent to one and a half times the said duty.

Following the entry of China into the Great War in 1917 the Allied Powers agreed to China's requests for a tariff revision, and the five per cent duty was fixed on the basis of the average prices in Shanghai during the years 1912 to 1916.

In accordance with the provisions of the Nine Powers Treaty agreed upon at the Washington Conference in 1922, an effective five per cent import tariff, based on Shanghai market prices for the six months from October, 1921 to March, 1922, was agreed upon, and the new tariff came into force in January, 1923.

Further tariff revisions have been effected in 1928 and in the present year (1931), when the rate of the levy was increased with the attainment by China of complete tariff autonomy. It is interesting to note that until 1928 no change in the rate of export duty was made during the whole period of seventy years from 1858 to 1928, and also that the number of items mentioned in the tariff schedules has now increased to 647 for imports and 270 for export commodities.

Research Department  
Bank of China.

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A more detailed account of China's Tariff history up to 1923 is given in T.M. LIU'S "Modern Tariff Policies, with special reference to China." (New York, 1924).

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| (5) 棉花            | 46. (5) Cotton                                                                                    |
| (6) 豆油            | 47. (6) Bean Oil                                                                                  |
| (7) 蛋產品           | 48. (7) Egg Products                                                                              |
| (8) 生牛皮           | 49. (8) Undressed Hides of Cow and Buffalo                                                        |
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| (4) 棉紗            | 55. (4) Cotton Yarn                                                                               |
| (5) 麵粉            | 56. (5) Flour                                                                                     |
| (6) 紙烟            | 57. (6) Cigarettes                                                                                |
| (7) 煤             | 58. (7) Coal                                                                                      |
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| (4) 煤             | 63. (4) Coal                                                                                      |
| (5) 麵粉            | 64. (5) Flour                                                                                     |
| (6) 棉紗            | 65. (6) Cotton Yarn                                                                               |
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- (9) 香港

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8. (2) U. S. A. (including Hawaii)
9. (3) Japan (including Formosa)
10. (4) Russia
11. (5) Germany
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- (7) 棉花
- (8) 煤
- (9) 豆餅
- (10) 豆油
- (11) 生牛皮

31. (1) Beans and Peas
32. (2) Tea
33. (3) Sesamum Seeds
34. (4) Eggs (Fresh and Preserved)
35. (5) Egg Products
36. (6) Raw Silk
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42. (1) Tea
43. (2) Raw Silk (including cocoons)
44. (3) Beans and Peas
45. (4) Bean-cake
46. (5) Cotton
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48. (7) Egg Products
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- (5) 麵粉
- (6) 紙烟
- (7) 煤
- (8) 糖

52. (1) Rice
53. (2) Kerosene Oil
54. (3) Cotton
55. (4) Cotton Yarn
56. (5) Flour
57. (6) Cigarettes
58. (7) Coal
59. (8) Sugar

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- (3) 棉花
- (4) 煤
- (5) 麵粉
- (6) 棉紗
- (7) 紙烟
- (8) 糖

60. (1) Rice
61. (2) Kerosene Oil
62. (3) Cotton
63. (4) Coal
64. (5) Flour
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| 食品飲料草藥類       | 31.         | Food, Drink and Vegetable Medicines                          |
| 煙草類           | 32.—33.     | Tobacco                                                      |
| 化學產品及染料類      | 34.         | Chemicals and Dyes                                           |
| 燭膠油皂漆蠟等類      | 35.         | Candles, Gums, Oils, Soap, Varnishes, Wax, etc.              |
| 書籍地圖紙及木造紙質類   | 35.         | Books, Maps, Paper and Wood Pulp                             |
| 生熟獸畜產類        | 36.         | Animal Substances, Raw and Prepared                          |
| 木材木竹藤類        | 36.         | Timber, Wood, Bamboos and Rattans                            |
| 煤燃料瀝青柏油類      | 37.         | Coal, Fuel, Pitch and Tar                                    |
| 磁器搪磁器玻璃等類     | 37.         | Chinaaware, Enamelledware, Glass, etc.                       |
| 石料及泥土製成物類     | 37.         | Stone and Manufactures of Earth                              |
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| 煙草類                         | 49.     | Tobacco                                                                                                   |
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| 書籍,地圖,紙及木造紙質類               | 51.     | Books, Maps, Paper and Wood Pulp                                                                          |
| 生熟獸畜產類                      | 51.—52. | Animal substances, Raw and Prepared                                                                       |
| 木材,木,竹,藤類                   | 53.     | Timber, Wood, Bamboos and Rattans                                                                         |
| 煤,燃料,瀝青,柏油類                 | 53.     | Coal, Fuel, Pitch and Tar                                                                                 |
| 磁器,搪磁器,玻璃等類                 | 53.     | China ware, Enamelled ware, Glass, etc.                                                                   |
| 石料及泥土製成物類                   | 53.     | Stone and Manufactures of Earth                                                                           |
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TABLES & CHARTS



## 海關兩與英美日貨幣比價表

(民國元年至十九年)

Conversion Rates for Haikwan Taels into Sterling, U.S. Dollar, and Japanese Yen  
(1912-1930)

| 每<br>一<br>兩<br>換<br>每<br>種<br>貨<br>幣 | 全 年 平 均 率 YEARLY AVERAGE RATES |                   |                   |                   |                     |                     |                    |             |                   |                     |             |                   |                     |                   |                   |                     |                     |                     |                      |
|--------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|-------------|-------------------|---------------------|-------------|-------------------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|----------------------|
|                                      | 元 年<br>1912                    | 二 年<br>1913       | 三 年<br>1914       | 四 年<br>1915       | 五 年<br>1916         | 六 年<br>1917         | 七 年<br>1918        | 八 年<br>1919 | 九 年<br>1920       | 十 年<br>1921         | 十一年<br>1922 | 十二年<br>1923       | 十三年<br>1924         | 十四年<br>1925       | 十五年<br>1926       | 十六年<br>1927         | 十七年<br>1928         | 十八年<br>1929         | 十九年<br>1930          |
| 合先令<br>Shilling                      | $3/0 \frac{5}{8}$              | $3/0 \frac{1}{4}$ | $2/8 \frac{3}{4}$ | $2/7 \frac{1}{5}$ | $3/8 \frac{11}{16}$ | $4/8 \frac{11}{16}$ | $5/9 \frac{7}{16}$ | 6/4         | $6/9 \frac{1}{2}$ | $3/11 \frac{5}{16}$ | 3/9         | $3/5 \frac{3}{4}$ | $3/7 \frac{13}{16}$ | $3/5 \frac{7}{8}$ | $3/1 \frac{3}{8}$ | $2/9 \frac{13}{16}$ | $2/11 \frac{1}{16}$ | $2/7 \frac{13}{16}$ | $1/10 \frac{11}{16}$ |
| 合美金<br>G. \$                         | 0.74                           | 0.73              | 0.67              | 0.62              | 0.79                | 1.03                | 1.26               | 1.39        | 1.24              | 0.76                | 0.83        | 0.80              | 0.81                | 0.84              | 0.76              | 0.69                | 0.71                | 0.64                | 0.46                 |
| 合日金<br>Yen                           | 1.49                           | 1.47              | 1.34              | 1.25              | 1.54                | 1.98                | 2.37               | 2.72        | 2.38              | 1.57                | 1.72        | 1.63              | 1.65                | 2.04              | 1.58              | 1.44                | 1.63                | 1.38                | 0.92                 |

1. 本表海關兩與英美日貨幣之比價係以英國倫敦、美國紐約及日本橫濱三處即期匯票之平均匯率為標準。

1. In this table, the conversion of Haikwan taels into sterling, U. S. dollar and Japanese yen is based upon the average rates of Sight Exchange on London, New York, and Yokohama respectively.

## 2. 海關兩與上海九八規元

海關兩 1 兩 = 九八規元 1.114 兩

$$\text{九八規元之成色} = \frac{986.819}{105.5} \times .98$$

$$= 935.374 \times .98$$

$$= 916.666$$

即每一千兩九八規元含純銀九百十六兩六錢六分六厘

## 2. Haikwan tael and Shanghai tael:

Hk. 1 = S'hai 1.114

$$\text{Fineness of S'hai tael: } \frac{986.819}{105.5} \times .98$$

$$\text{or } 935.374 \times .98$$

$$\text{or } 916.666$$

第一表. 中國對外貿易總值表 (民國元年至十九年)

Table I. Net Value of China's Foreign Trade (1912-1930)

民國元年之指數 = 100      Index of 1912 = 100

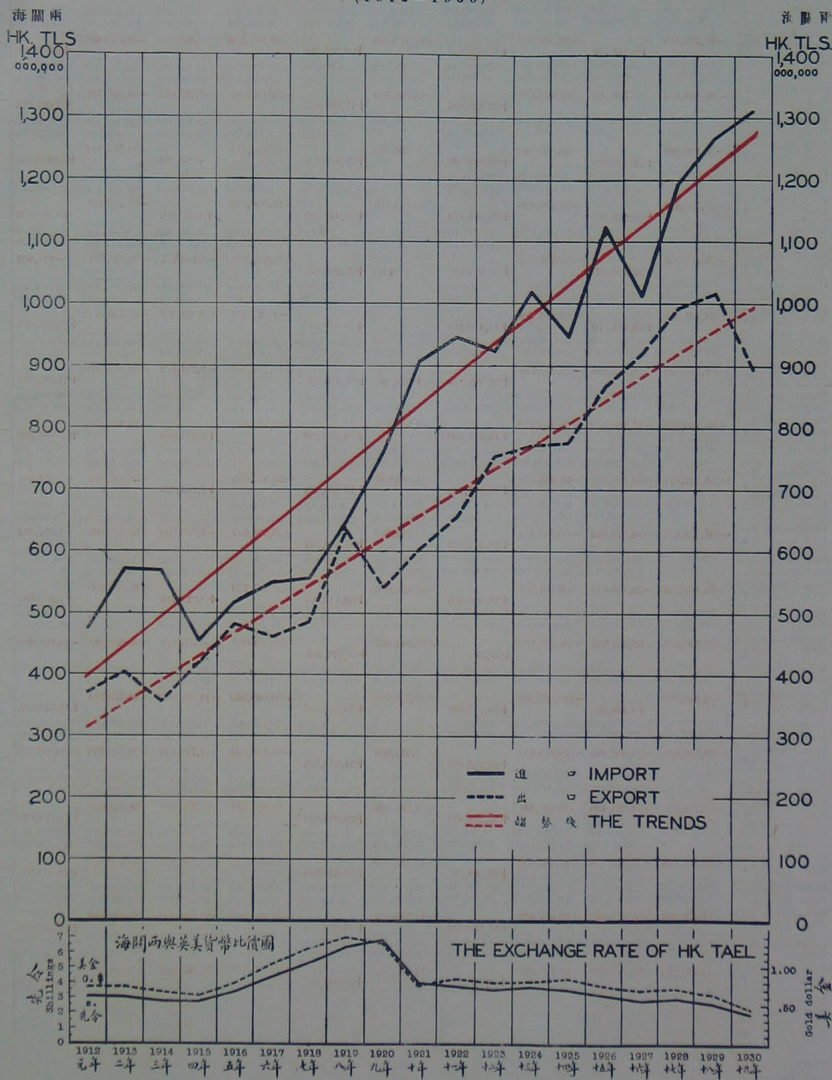
| 年次    YEAR    | 出   口<br>E X P O R T S |             | 進   口<br>I M P O R T S |             | 合   計<br>T O T A L |             | 入   超<br>EXCESS OF IMPORTS |             |
|---------------|------------------------|-------------|------------------------|-------------|--------------------|-------------|----------------------------|-------------|
|               | 海關兩<br>Hk. Taels       | 指數<br>Index | 海關兩<br>Hk. Taels       | 指數<br>Index | 海關兩<br>Hk. Taels   | 指數<br>Index | 海關兩<br>Hk. Taels           | 指數<br>Index |
| 民國元年    1912  | 370,520,403            | 100.00      | 473,097,031            | 100.00      | 843,617,434        | 100.00      | 213,014,753                | 100.00      |
| 民國二年    1913  | 403,305,546            | 108.85      | 570,162,557            | 120.52      | 973,468,103        | 115.39      | 102,576,628                | 162.67      |
| 民國三年    1914  | 356,226,629            | 96.14       | 569,241,382            | 120.32      | 925,468,011        | 109.70      | 166,857,011                | 207.66      |
| 民國四年    1915  | 418,861,164            | 113.05      | 454,475,719            | 96.06       | 873,336,883        | 103.52      | 35,614,555                 | 34.71       |
| 民國五年    1916  | 481,797,366            | 130.03      | 516,406,995            | 109.15      | 998,204,361        | 118.32      | 34,609,629                 | 33.74       |
| 民國六年    1917  | 462,931,630            | 124.94      | 549,518,774            | 116.15      | 1,012,450,404      | 120.01      | 86,587,144                 | 84.41       |
| 民國七年    1918  | 485,883,031            | 131.14      | 554,893,082            | 117.29      | 1,040,776,113      | 123.37      | 69,010,051                 | 67.28       |
| 民國八年    1919  | 630,809,411            | 170.25      | 646,997,681            | 136.76      | 1,277,807,092      | 151.47      | 16,188,270                 | 15.78       |
| 民國九年    1920  | 541,631,300            | 146.18      | 762,250,230            | 161.12      | 1,303,881,530      | 154.56      | 220,618,930                | 215.08      |
| 民國十年    1921  | 601,255,537            | 162.27      | 906,122,439            | 191.53      | 1,507,377,976      | 178.68      | 304,866,902                | 297.21      |
| 民國十一年    1922 | 654,891,933            | 176.75      | 945,049,650            | 199.76      | 1,599,941,583      | 189.65      | 290,157,717                | 282.87      |
| 民國十二年    1923 | 752,917,416            | 203.21      | 923,402,887            | 195.18      | 1,676,320,303      | 198.71      | 170,485,471                | 166.20      |
| 民國十三年    1924 | 771,784,468            | 208.30      | 1,018,210,677          | 215.22      | 1,789,995,145      | 212.18      | 246,426,209                | 240.24      |
| 民國十四年    1925 | 776,352,937            | 209.53      | 947,864,944            | 200.35      | 1,724,217,881      | 204.38      | 171,512,007                | 167.20      |
| 民國十五年    1926 | 864,294,771            | 233.27      | 1,124,221,253          | 237.63      | 1,988,516,024      | 235.71      | 259,926,482                | 253.40      |
| 民國十六年    1927 | 918,619,662            | 247.93      | 1,012,931,624          | 214.11      | 1,931,551,286      | 228.96      | 94,293,962                 | 91.92       |
| 民國十七年    1928 | 991,354,988            | 267.56      | 1,195,969,271          | 252.80      | 2,187,324,259      | 259.28      | 204,614,283                | 199.47      |
| 民國十八年    1929 | 1,015,687,318          | 274.12      | 1,265,778,821          | 267.55      | 2,281,466,139      | 270.44      | 250,091,503                | 243.81      |
| 民國十九年    1930 | 894,843,594            | 241.51      | 1,309,755,742          | 276.85      | 2,204,599,336      | 261.33      | 414,912,148                | 404.49      |
| 民國二十年    1931 |                        |             |                        |             |                    |             |                            |             |
| 民國廿一年    1932 |                        |             |                        |             |                    |             |                            |             |

# 第一圖 中國對外貿易進出口淨值比較圖

(民國元年至十九年)

## Chart I. Net Value of China's Import and Export Trade

(1912-1930)



海關兩與英貨幣比價圖參看第三頁。 Exchange Rate of Hk. Tael—refer to page 3.

## 單位海關兩 In Hk. Taels

表中，對香港進口貨之數目為係：係由外國運來貨物之價值出口者，亦包含在內。四洲報刊載報告中，於復出口貨之來源，毫無記載，而後自口貨運入內地者，往往並非原國入口，故上述該表僅能與之對照以資判斷而已。

The figures in this table (2) are gross values including those re-exported. It is impossible to get from China's Maritime Customs correct net value figures, as they do not distinguish between those of import and of re-export. In other cases the re-export goods are not destined for their original place.

香港每一噸本地土產每值銀六元是即屬大略情形。凡輸出之貨其價值約有百分之十至十五係由香港轉運。英國、日本、澳洲、荷屬東印度等處，以及中國諸省各地方之貨物均運往香港，然後再自香港轉運歐洲、歐亞大陸、澳洲、南洋羣島等處。四洲分設統計表，並未將香港之地位及作用列明，此實可惜。

It will be understood that Hongkong does not itself either produce or consume large quantities of goods suggested by the figures given in this table. The bulk of the goods imported into and distributed from Hongkong come from various parts of China, the Far East and many other countries such as Great Britain, the Continent of Europe, Australia, India, Ceylon, etc., and are re-exported to all parts of the world. It is rather misleading to treat Hongkong as a foreign country, but this is at present unavoidable in the absence of sufficient statistical information from Hongkong.

# 第二圖甲. 對外貿易國別價額圖

(民國元年至十九年)

## Chart IIa. Distribution of China's Foreign Trade

(1912-1930)

### (1) 英國 Great Britain

