

CHINA ASSOCIATION

NOT TO BE REMOVED

中華民國海關出口稅稅則

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.

1945.

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植物性染料 .....	Dyestuffs, Vegetable.
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藥材 及香 料(化學產品不在內)..	Medicinal Substances and Spices (not including Chemicals).
油，蠟 .....	Oils, Tallow, and Wax.
子 仁 .....	Seeds.
酒 .....	Spirituous Beverages.
糖 .....	Sugar.
茶 .....	Tea.
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民國二十三年中華民國海關出口稅稅則  
Customs Export Tariff of the  
Republic of China (1934).

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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.

第一類 動物，動物產品，及魚介產品類  
I.—ANIMALS, ANIMAL AND FISHERY PRODUCTS.

\*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.
	生皮, 熟皮, 皮貨續	Hides, Leather, and Skins (Furs)— <i>continued.</i>	
25	已硝或未硝皮貨未製成者	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) 薙皮.....	(d) Raccoon.....	” ” 7½%
	(戊) 縵羊皮(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.....	Skins, made up or Mounted.....	” ” 7½%
27	未列名生皮, 熟皮及熟皮製品	Hides, Leather, and Manufactures of Leather, n.o.p.f.:—	
	(甲) 熟皮製品....	(a) Manufactures of Leather.....	從價 Value 5%
	(乙) 其他.....	(b) Others.....	” ” 7½%
	魚介, 海產品	Fishery and Sea Products.	
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	鯀魚, 墨魚.....	Fish, Cuttle.....	免稅 Free.
30	乾魚.....	Fish, Dried.....	免稅 Free.
31	魚膠.....	Fish Glue.....	免稅 Free.
32	魚肚.....	Fish Maws.....	免稅 Free.
33	鹹魚.....	Fish, Salted.....	免稅 Free.
34	魚皮(鯊魚皮在內).....	Fish Skin (including Sharks' Skin).....	免稅 Free.
35	淡菜.....	Mussels, Dried.....	免稅 Free.
36	蝦乾, 蝦米(碎蝦米不在內)	Prawns and Shrimps, Dried (not including Crushed Shrimps).	免稅 Free.
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.....	Shrimps, Crushed.....	免稅 Free.
39	未列名魚介, 海產品	Fishery and Sea Products, n.o.p.f.:—	
	(甲) 鮮魚(冰凍魚在內)	(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, 篓, 木材, 木, 紙, 及紡織原料不在內)

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

號列 No.	貨名 NAME OF ARTICLE.		稅率 DUTY.
	荳	Beans and Peas.	
40	大荳(黑荳, 青荳, 白荳, 黃荳, 在內, 白藥荳不在內)	Beans, Black, Green, White, and Yellow (not including White Medicinal Beans).	從價 Value 5%
41	蠶荳.....	Beans, Broad.....	" " 5%
42	綠荳.....	Beans, Green, Small.....	" " 5%
43	赤荳.....	Beans, Red.....	" " 5%
44	豌荳及未列名荳.....	Peas and Beans, n.o.p.f. ....	" " 5%
	雜糧及其製品	Cereals and Cereal Products.	
45	糠, 穀.....	Bran.....	從價 Value 7½%
46	蕷麥.....	Buckwheat.....	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..... (b) Cotton Seed-cake..... (c) Groundnut Cake..... (d) Rape Seed-cake.....	從價 Value 5% " " 5% " " 5% " " 5%
53	小麥.....	Wheat.....	免稅 Free.
54	未列名雜糧.....	Cereals, n.o.p.f. ....	免稅 Free.
	植物性染料	Dyestuffs, Vegetable.	
55	靛 (甲)乾靛..... (乙)水靛.....	Indigo:— (a) Dry..... (b) Liquid.....	免稅 Free. 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.
	鮮菓, 乾菓, 製菓	Fruits, Fresh, Dried, and Preserved.	
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..... (b) Salted or Preserved.....	免稅 Free. 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.
	鮮菓, 乾菓, 製菓 Fruits, Fresh, Dried, and Preserved— <i>continued.</i>		
66	橘子.....	Oranges, Fresh.....	免稅 Free.
67	核桃仁, 核桃.....	Walnuts (Kernels and in Shell).....	免稅 Free.
68	未列名菓品 (甲)蜜製及罐頭菓品 (乙)蘋菓..... (丙)梨..... (丁)柿..... (戊)柿餅..... (己)其他.....	Fruits, n.o.p.f.:— (a) Preserved in Syrup and/or Canned (b) Apples..... (c) Pears..... (d) Persimmons..... (e) Persimmons, Dried..... (f) Others.....	從價 Value      5% " "      5% " "      5% " "      5% " "      5% " "      5% " "      5%
	藥材及香料(化學 產品不在內) Medicinal Substances and Spices (not including Chemicals).		
69	碎八角.....	Aniseed, Broken.....	從價 Value      5%
70	八角茴香.....	Aniseed Star.....	" "      5%
71	檳榔.....	Betelnuts.....	" "      5%
72	檳榔衣.....	Betelnut Husks.....	" "      5%
73	樟腦.....	Camphor.....	" "      5%
74	砂仁.....	Cardamoms, Inferior.....	" "      5%
75	白荳蔻.....	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	肉荳蔻.....	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%
	油, 蠟 Oils, Tallow, and Wax.		
89	八角油.....	Oil, Aniseed.....	從價 Value      5%
90	荳油.....	Oil, Bean.....	" "      5%
91	桂皮油.....	Oil, Cassia.....	" "      5%
92	草蓆油.....	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 植物產品類續  
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.....	" " 5%
107	草薺子.....	Seed, Castor.....	" " 7½%
108	棉子.....	Seed, Cotton.....	" " 7½%
109	麻子.....	Seed, Hemp.....	" " 7½%
110	蓮子.....	Seed, Lily-flower (Lotus-nuts).....	" " 5%
111	胡蘿子.....	Seed, Linseed.....	" " 7½%
112	瓜子.....	Seed, Melon.....	" " 5%
113	蘇子.....	Seed, Perilla.....	" " 7½%
114	菜子.....	Seed, Rape.....	" " 7½%
115	芝麻(去殼芝麻在內)	Seed, Sesamum (including Sesamum-seed Pulp).	" " 5%
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.....	免稅 Free.
118	未列名含有酒精之飲料	Spirituos Beverages, n.o.p.f. ....	從價 Value " " 7½%
	<b>糖</b>	<b>Sugar.</b>	
119	赤糖, 青糖.....	Sugar, Brown and Green.....	免稅 Free.
120	白糖, 車白糖.....	Sugar, White and Refined.....	免稅 Free.
121	冰糖.....	Sugar Candy.....	免稅 Free.
	<b>茶</b>	<b>Tea.</b>	
122	紅茶.....	Tea, Black.....	免稅 Free.
123	磚茶.....	Tea, Brick (including Tea, Tablet).....	免稅 Free.
124	綠茶.....	Tea, Green.....	免稅 Free.
125	茶末.....	Tea Dust.....	免稅 Free.
126	毛茶(未經烘烤者)	Tea, Leaf, Unfired.....	免稅 Free.
127	花燭茶.....	Tea, Scented.....	免稅 Free.
128	茶片.....	Tea Siftings.....	免稅 Free.
129	茶梗.....	Tea Stalk.....	免稅 Free.
130	未列名茶.....	Tea, n.o.p.f. ....	免稅 Free.
	<b>菸草</b>	<b>Tobacco.</b>	
131	雪茄菸, 紙菸.....	Cigars and Cigarettes.....	從價 Value " " 7½%
132	菸葉.....	Tobacco, Leaf.....	" " 5%
133	菸絲.....	Tobacco, Prepared.....	" " 5%
134	未列名菸.....	Tobacco, n.o.p.f. ....	" " 7½%
	<b>菜蔬</b>	<b>Vegetables.</b>	
135	木耳 (甲) 黑木耳..... (乙) 其他.....	Fungus:— (a) Black..... (b) Others.....	從價 Value " " 5% " " 7½%
136	蒜頭.....	Garlic.....	" " 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.
	菜蔬續	Vegetables—continued.	
137	金針菜.....	Lily-flowers, Dried.....	從價 Value 5%
138	香菌.....	Mushrooms, Dried.....	" " 5%
139	大頭菜, 鹹蘿蔔乾..	Turnips, Dried and Salted.....	" " 5%
140	未列名乾, 鮮, 鹹, 菜蔬	Vegetables, Dried, Fresh, or Salted, n.o.p.f.	" " 5%
	其他植物產品	Other Vegetable Products.	
141	乳腐.....	Beancurd.....	免稅 Free.
142	飼料(青草, 乾草)*..	Fodder (Grass and Hay)*.....	從價 Value 5%
143	醬油.....	Soy.....	免稅 Free.
144	粉絲, 通心粉.....	Vermicelli and Macaroni.....	免稅 Free.
145	未列名植物產品 (甲)橡皮, 樹膠, 及其 製品 (乙)其他.....	Vegetable Products, n.o.p.f.:— (a) India-rubber and Gutta-percha, and Manufactures thereof. (b) Others.....	免稅 Free. 免稅 Free.

\* 包括以玉米黍散粒, 高粱散粒, 豆餅散粒, 花生餅散粒及標穀等製成之混合植物飼料  
\* To include Mixed Vegetable Feed composed of Maize Meal, Kaoliang Meal, Beancake Meal, Groundnut-cake Meal,  
and Bran. (Cir. 5055.)

## 第三類 竹, 燃料, 篓, 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..... (b) Less than 25 mm. in diameter.....	從價 Value " " 5%
147	竹篾, 竹葉等.....	Bamboo, Split, Leaf, etc. ....	" " 5%
148	未列名竹製品.....	Bamboo Manufactures, n.o.p.f. ....	7½% 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>籜</b>	<b>Rattan.</b>	
153	籜皮.....	Rattan Skin.....	從價 Value 7½%
154	籜片.....	Rattan, Split.....	" " 5%
155	籜條(籜心在內).....	Rattan, Whole (including Core) .....	" " 5%
156	未列名籜製品.....	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. (ii) Others..... (2) Other than square..... (b) Softwood.....	從價 Value " " 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... (2) Not exceeding 18 m. long... (3) Exceeding 18 m. long..... (b) Softwood: (1) Not exceeding 12 m. long... (2) Not exceeding 18 m. long... (3) Exceeding 18 m. long.....	從價 Value " " 7½% " " 7½% " " 7½%
159	樁, 柱, 舵樁(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, 篓, 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—continued.	
160	板 (甲) 重木板(樟木板, 紅木板, 榆木板不在內) (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%
161	榆木.....	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	紙箔(紙箔製幣在內)	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 Doupiions)*	從價 Value 5%
171	爛蠶繭†.....	Cocoons, Refuse†.....	" " 7½%
172	野蠶繭.....	Cocoons, Wild.....	" " 7½%
173	棕 (甲) 棕絲..... (乙) 生棕.....	Coir: (a) Fibre..... (b) Crude.....	從價 Value 5% " " 7½%
174	棉花.....	Cotton, Raw.....	" " 5%
175	廢棉花(飛花在內)	Cotton Waste (including Fly Cotton).....	" " 5%
176	山羊毛‡.....	Hair, Goats'‡.....	" " 5%
177	火薑.....	Hemp.....	" " 5%
178	蕪.....	Jute.....	" " 5%
179	苧蕪.....	Ramie.....	" " 5%
180	同宮絲.....	Silk, Raw, Reeled from Doupiions.....	免稅 Free.
181	白絲(絲經, 廠絲在內)	Silk, Raw, White (including Re-reeled and Steam Filature).....	免稅 Free.
182	灰絲(廠絲在內)....	Silk, Raw, Wild (including Filature).....	免稅 Free.
183	黃絲(絲經, 廠絲在內)	Silk, Raw, Yellow (including Re-reeled and Steam Filature).....	免稅 Free.
184	廢絲(繭衣, 亂絲綿, 在內)§	Silk, Waste (including Cocoon Strippings and Silk Yarn Waste).§	免稅 Free.
185	棉胎.....	Wadding, Cotton.....	從價 Value 5%
186	絲綿.....	Wadding, Silk.....	免稅 Free.
187	駱駝毛.....	Wool, Camels'.....	從價 Value 5%
188	山羊絨毛  .....	Wool, Goats'¶.....	" " 5%
189	絲羊毛.....	Wool, Sheep's.....	" " 5%
190	未列名紡織纖維..	Textile Fibres, n.o.p.f. .....	" " 7½%
	<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.....	免稅 Free.
192	棉線襪.....	Cotton Socks and Stockings.....	免稅 Free.
193	捲軸縫紉用棉線(長不過四十六公尺)	Cotton Thread, Sewing, on Spools or Cops (of 46 m. or less).	從價 Value 5%
194	未列名棉線.....	Cotton Thread, n.o.p.f. .....	" " 5%
195	棉紗.....	Cotton Yarn.....	免稅 Free.

\*原可織絲之同宮繭於包裝時壓扁該項壓扁繭無論能否織絲均包括在內原可織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 Doupiions 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.) Doupiions 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織絲之同宮繭在內

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

§ 廢山羊毛含有山羊絨毛不過百分之十者或含有山羊絨毛成分過百分之十在內

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

§ 蘭皮織成之土絲皮在內 Including Silk "Skin" spun from Waste Cocoon Skin. (Cir. 4458.)

|| 廢山羊毛含有山羊絨毛成分過百分之十在內

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

第四類 紡織纖維及其製品類續  
IV.—Textile Fibres, and Manufactures thereof—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	紗,線,編織品,針 織品續	<i>Yarn, Thread, and Plaited and Knitted Goods—continued.</i>
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.
197	花邊,衣飾.....	Lace and Trimmings.....
198	苧麻紗,線.....	Ramie Yarn and Thread.....
199	絲紗,絲繩.....	Silk Yarn and Thread.....
200	毛紗,絨線.....	Woollen Yarn and Thread.....
	疋頭	<i>Piece Goods.</i>
201	棉布.....	Cotton Piece Goods.....
202	粗夏布(每公分經線 不超過十六線)	Grasscloth, Coarse (having not over 16 warp threads to a centimetre).
203	細夏布(每公分經線 過十六線)	Grasscloth, Fine (having over 16 warp threads to a centimetre).
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).
205	蘭綢.....	Silk Pongees.....
206	未列名疋頭.....	Piece Goods, n.o.p.f. ....
	其他紡織品	<i>Other Textile Products.</i>
207	棉毯,線毯.....	Blankets and Counterpanes, Cotton.....
208	毛毯,棉毛毯.....	Blankets, Woollen, and Wool and Cotton Union.
209	簍蘆袋 (甲)新..... (乙)舊.....	Gunny Bag:— (a) New..... (b) Old.....
210	毛巾.....	Towels.....
211	毛地氈(毛棉氈及地 氈在內)	Woollen Carpets (including Wool and Cotton Carpets and Floor Rugs).
212	衣服及衣着零件(鞋 鞋在內) (甲)純蠶絲製..... (乙)雜蠶絲製..... (丙)棉製..... (丁)其他.....	Clothing and Articles of Personal Wear (including Boots and Shoes):— (a) Natural Silk..... (b) Natural Silk Mixtures..... (c) Cotton..... (d) Others.....
213	未列名紡織品*	Textile Products, n.o.p.f.*†.....

\*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. 447.)

†夏布製成之蚊帳：免稅 Mosquito Nets made of Grasscloth: Free. (Cir. 508.)

## 第五類 金屬, 磷石, 及其製品類

## V.—METALS, MINERALS, AND PRODUCTS THEREOF.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	礦砂, 金屬, 及金屬製品	Ores, Metals, and Metallic Products.
214	礦砂.....	Ores..... 從價 Value 7½%
215	銻 (甲) 生銻..... (乙) 純銻.....	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..... 從價 Value 免稅 Free. (b) Foil..... " " 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 ..... 從價 Value 免稅 Free. (b) Silver Coins ..... " " 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). (2) Silver Bullion..... 從價 Value 免稅 Free. (3) Silver, Central Mint Bars..... " " 10% (b) (1) Goldware ..... " " 7½% (2) Silverware..... " " 10%
220	鋼鐵及其製品 (甲)條,籠,片等..... (乙)釘..... (丙)生鐵鐵磚,舊廢鋼鐵 (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, 磷石, 及其製品類續

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

號列 No.	貨名 NAME OF ARTICLE.		稅率 DUTY.	
	礦砂, 金屬, 及金屬製品續	Ores, Metals, and Metallic Products—continued.		
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 " " ..... 從價 Value " " .....	5% 5% 免稅 Free. 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.....	從價 Value	免稅 Free. 7½%
	玻璃及玻璃器	Glass and Glassware.		
226	料手鐲.....	Glass Bangles or Armlets.....		免稅 Free.
227	染色或無色料珠.....	Glass Beads, Coloured or Plain.....		免稅 Free.
228	玻璃片.....	Glass, Window, Common.....		免稅 Free.
229	未列名玻璃器及料器	Glass or Vitrifiedware, n.o.p.f. ....		免稅 Free.
	石, 泥土, 砂, 及其製品(磁器, 搪瓷器在內)	Stone, Earth, Sand, and Manufactures thereof (including Chinaware and Enamelledware).		
230	磚, 瓦.....	Bricks and Tiles.....	從價 Value	5%
231	水泥.....	Cement (Hydraulic, as Portland) .....	" "	5%
232	大理石.....	Marble.....		免稅 Free.
233	磁器, 瓦器, 陶器.....	Chinaware, Pottery, and Earthenware.....		免稅 Free.
234	搪瓷器及景泰藍器	Enamelled Ironware and Cloisonnéware .....		免稅 Free.
235	未列名泥土, 砂, 石, 及其製品	Earth, Sand, and Stone, and Manufactures thereof, n.o.p.f.		免稅 Free.

第六類 雜貨類  
VI.—MISCELLANEOUS.

號列 No.	貨名 NAME OF ARTICLE	稅率 DUTY.
	<b>化學品,化學產品</b>  <b>Chemicals and Chemical Compounds.</b>	
236	青礬.....	從價 Value 5%
237	明礬.....	" " 5%
238	信石.....	" " 5%
239	中國墨.....	免稅 Free.
240	紅丹,鉛粉,黃丹.....	從價 Value 5%
241	碱(炭酸鉀).....	" " 5%
242	雄黃.....	" " 5%
243	松香.....	" " 5%
244	家用及洗衣肥皂.....	Soap, Household and Laundry..... 5%
245	香皂.....	Soap, Toilet.....
246	碱(炭酸鈉).....	從價 Value 5%
247	火酒.....	Spirits of Wine and Rectified Spirits or Alcohol..... " " 5%
248	生漆.....	Varnish, or Crude Lacquer..... " " 5%
249	未列名化學品,化學產品	Chemicals and Chemical Compounds, n.o.p.f. " " 5%
	 <b>印刷品</b>  <b>Printed Matter.</b>	
250	書籍(廣告品,畫譜,卷軸,日曆,日記本,裝或未裝銅邊之月份牌及各項印刷模版在內,惟製造鉛字及照像之模版,古書,畫,卷軸不在內)	Books and Pamphlets (including Advertising Matter, Picture Books, Scrolls, Date-blocks, Diaries, Calendars with or without metal binding, and Printers' Matrices as distinct from Typefounders' and Photo Matrices; but not including Old Books, Pictures, and Scrolls collected as Curios). .....
251	圖畫,圖表(海圖,地圖在內)	Illustrations and Diagrams (including Charts and Maps). .....
252	新刊,報及雜誌.....	Newspapers and Periodicals, Current.....
253	未列名印刷品.....	Printed Matter, n.o.p.f. .....
	 <b>雜貨</b>  <b>Sundry.</b>	
254	草帽織及草帽.....	Braid, Straw, and Hats, Straw.....
255	蠟燭.....	Candles.....
256	蜜餞,糖菓,糖食.....	Confectionery, Preserves, and Sweet-meats.....
257	容器及包裝用品 (甲)空汽水及啤酒 瓶已經繳納進口稅 而再行裝貨出口者 (乙)舊空木箱之退 還重用者 (丙)茶箱(包裝用)及 其材料 (丁)鐵桶(如油桶煤 氣桶之類)以已經 先繳納進口稅者 為限	Containers and Packing Requisites:— (a) Bottles, Empty, Aerated Water and Beer, Foreign, duty paid on Import, re-exported. .... (b) Boxes, Wooden, Old, Empty, returned for future use. .... (c) Chests, Tea, for packing purposes, and materials thereof. .... (d) Cylinders and Drums, Iron (as Oil or Gas Containers), on which Import Duty has previously been paid. ....

第六類 雜貨類續  
VI.—Miscellaneous—continued.

號列 No.	貨名 NAME OF ARTICLE.	稅率 DUTY.
	雜貨續	Sundry—continued.
	容器及包裝用品(續)	Containers and Packing Requisites— <i>continued</i> :—
	(戊)酒壺,糖菓罐,及其他包裝用品	(e) Jars, Earthenware, containing Samshu, Preserves, etc., and all other necessary packing or Containers therefor.
	(己)茶箱標籤.....	(f) Labels, Tea-box.....
	(庚)空煤油箱(未壓扁者)	(g) Tins, Kerosene, Empty, if not flattened out.
258	古玩(法令禁止出口者不在內)	Curios and Antiques (not including those the export of which is prohibited by ordinance).
259	扇.....	Fans.....
260	爆竹,焰火.....	Fire-crackers and Fireworks.....
261	石膏.....	Gypsum.....
262	髮網,髮繕.....	Hair-nets and Hair Switches.....
263	象牙器,骨器,角器等	Ivoryware, Boneware, Hornware, and the like.
264	神香.....	Joss Sticks.....
265	傘.....	Kittysols and Umbrellas.....
266	花,素,漆器.....	Lacquerware, Plain and Fancy.....
267	火柴(含白磷或黃磷之火柴不在內)	Matches (not including those containing White or Yellow Phosphorus).
268	蓆*.....	Mats*.....
269	地蓆*.....	Matting*.....
270	本稅則未列名貨品	Articles not otherwise provided for in this Tariff.

\*凡蓆無論由草或蒲或葦織成或編成素白或印花原草染色或織成蓆後染色者：

- (甲)不過一百九十八公分長一百三十七公分寬者應歸入稅則第二六八號  
(乙)超過一百九十八公分長一百三十七公分寬者(繫成地毯形之蓆在內)應歸入稅則第二六九號

\* Mats made of Straw, Rush, Reed, Grass, etc., woven or plaited, plain or printed, dyed in the raw, or dyed in the piece :—

(a) Not exceeding 198 cm. by 137 cm., under Tariff heading No. 268.

(b) Exceeding 198 cm. by 137 cm. (including Mats sewn together in imitation of a Carpet), under Tariff heading No. 269. (Cir. 4411 (No. 170).)

程 章 行 暫 則 稅 (口 轉 及) 口 出  
EXPORT (AND INTERPORT) TARIFF PROVISIONAL RULES.

1.—The duty-paying value of an export liable to *ad valorem* export and interport duties shall be the average wholesale market value of the goods at the time of examination by the Customs. This value shall include cost of packing and reconditioning incurred in preparing the goods for export, but shall exclude duty. In the absence of a wholesale market value at the port of export, the price ruling in the principal markets of China may be taken as the basis for arriving at the duty-paying value applicable.

2.—In the case of exports abroad sold under contract, the *bona fide* contract showing the exporter's sale price must be produced together with the Application. Such contracts may be regarded as evidence of the value, but not necessarily as conclusive evidence, and in this respect their interpretation will rest with the Customs. Besides demanding the production of contracts, the Customs authorities shall be free to employ all available means to determine the correct duty-paying value of the goods. Such means shall include the inspection of other documents which may concern the valuation of the cargo; the calling for detailed sale-bills; the inspection of firms' books; the examination of the goods; the making of inquiries and the obtaining of such private assistance as may be necessary.

3.—The exporter, if dissatisfied with the decision of the Customs as to the value or classification of the goods to be exported, may, within fourteen days from the date of issue by the Customs of the relative Duty Memo., file a protest in writing with the Commissioner of Customs, setting forth specifically his objections thereto. Pending a decision in the case, the merchandise—at the discretion of the Customs—may be released to the exporter upon payment of a deposit sufficient to cover the full amount of duty and such additional duties as may be claimed by the Customs. Upon the filing of the protest the Commissioner shall, within fifteen days thereafter, review his decision, and, if the protest is not sustained, the case shall be referred to the Inspector General of Customs, who shall consider it and, if confirming the attitude taken by the Commissioner of Customs, shall submit the case to the Kuan-wu Shu for the consideration and decision of the Tariff Board of Inquiry and Appeal.

第二條 凡出口運往外洋貨物業已訂立合同售出應將載列該貨售價之真正合同與報關單一併呈驗該項合同可視為貨價之憑證但非必可以視為確定之憑證關於此點其解釋應由海關酌定之海關除責令商人呈驗合同外並得任便使用一切有效方法例如檢查與估價有關之其他各種文件調查詳細售貨單據檢查商家簿冊考察貨色暨於必要時從事一切訪問以及延請任何私人協助以便確定完稅價格

第三條 出口商對於海關所定價格或分類認為不滿意時可於海關發給出口稅（或轉口稅）繳納證之日起十四日內用書面向稅務司提出抗議明白聲敍反對理由在該案未解決以前該商得呈繳押款請將貨物先予放行該項押款之數須足敷完納稅銀全數及海關所定其他加徵之款但此項辦法以經海關許可者為限稅務司於接到抗議書後十五日內應將該案重行審核倘認該商抗議為不合應用該案呈請總稅務司核奪如經總稅務司查明該稅務司辦理允當即轉呈關務署交由稅則分類估價評議會審定之

第四條 稅則

第四條 稅則 分類估價評議會開會時 關於手續等 事發生一切 問題應由多 數議決此項 議決案須陳 經關務署批准 後遵照施行

第五條 關於貨

第五條 關於貨價爭執案件如經稅則分類估價評議會決定該貨實價較抗議人原報之數超過百分之二十或以上者則海關得於徵收其應納之正稅外飭令遵繳匿倍以十倍或以下之罰款

第六條 凡於價

第六條 凡於價格上發生爭議之貨物業已訂立合同售出者當報關時並未呈驗合同則該合同日後如向稅則分類估價評議會呈驗擬作為該貨價格之憑證時即不予以承認該項抗議案作爲無效

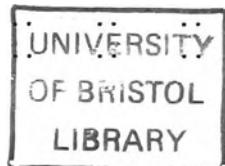
4.—Questions regarding procedure, etc., which may arise during the sittings of the Tariff Board shall be decided by the majority. The final finding of the majority of the Board, which must be ratified by the Kuan-wu Shu, shall be binding.

5.—Regarding disputes arising from the valuation of goods, should the Board decide that the correct value of the goods is higher by 20 per cent (or more) than that upon which the complainant originally claimed to pay duty, the Customs authorities may, besides levying the full duty, levy an additional duty not exceeding ten times the duty sought to be evaded.

6.—If for goods—the value of which is in dispute—sold under contract no contract was produced at the time the goods were applied for, then the contract, if produced at the hearing of the Board as evidence of the value, will not be accepted as such and the case will *ipso facto* be dismissed.

*Note.*—These Provisional Rules become effective as soon as they are promulgated. They are subject to change at any time upon notice being given.

## 貨名検查錄



[貨名]	[稅則號列]	[貨名]	[稅則號列]
	五 畫 繢		
白蠟	.. .. .. .. 21	角器	.. .. .. .. 263
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地毯	.. .. .. .. 211	泥(水)	.. .. .. .. 231
地圖	.. .. .. .. 251	油	.. .. .. .. 89-104
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老鹿茸	.. .. .. .. 15	肥料(子餅)	.. .. .. .. 52
肉	.. .. .. .. 9, 10	芝麻	.. .. .. .. 115
肉桂	.. .. .. .. 80	芝麻油	.. .. .. .. 99
肉翅(淨魚翅)	.. .. .. .. 37	花生, 花生仁	.. .. .. .. 105
肉荳蔻	.. .. .. .. 84	花生油(生油)	.. .. .. .. 94
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同宮繭	.. .. .. .. 170	花邊砂	.. .. .. .. 197
米	.. .. .. .. 51	金針菜	.. .. .. .. 219
	七 畫		
赤荳	.. .. .. .. 43	金銀器	.. .. .. .. 137
赤糖	.. .. .. .. 119	金屬及製品	.. .. .. .. 219
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		信石	.. .. .. .. 238
		染料(植物性)	.. .. .. .. 55-58
		炭	.. .. .. .. 149
		炭(焦)	.. .. .. .. 151
		炭酸鈉	.. .. .. .. 246
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[貨名]	[稅則號列]	[貨名]	[稅則號列]
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柿 ..	.. 68	茶 梗 ..	.. .. .. 100
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牲 油 ..	.. 20	茶 箱 標籤 ..	.. .. .. 257
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紅 丹 ..	.. 240	玻 璃, 玻 璃 器 ..	.. .. .. 264
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紅 茶 蜜 ..	.. 61	破 布 ..	.. .. .. 228
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重 木 板 楠 ..	.. 158	料 珠 ..	.. .. .. 226
重 木 板 檀 ..	.. 157	料 器 ..	.. .. .. 227
香 香 香 香 飛 花 ..	.. 245 .. 138 .. 88 .. 175	紙 ..	.. .. .. 229
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		紙 箔, 紙 箔 製 簡 ..	.. .. .. 131
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		紡 織 纖 維 ..	.. .. .. 207-213
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		高 梁 ..	.. .. .. 263
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		茴 香 (八 角) ..	.. .. .. 37
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[貨名]	[稅則號列]	[貨名]	[稅則號列]
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淨魚翅 ..	.. 37	棉布 ..	.. 201
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粗夏布 ..	.. 202	棉子餅 ..	.. 93
紫銅 ..	.. 218	棉毛毯 ..	.. 52
細夏布 ..	.. 203	棉花胎 ..	.. 208
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荳油 ..	.. 90	棉線 ..	.. 185
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蛋及蛋製品 ..	.. 3	紗(棉) ..	.. 192
蛋白(乾,冰,濕) ..	.. 3	紗(絲) ..	.. 212
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陶器 ..	.. 233	植物產品 ..	.. 102
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魚翅 ..	.. 37	菜 ..	.. 266
魚膠 ..	.. 31	麻 ..	.. 59-68
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野蜂蜜(未淨) ..	.. 7	葉 ..	.. 133
野蠶 ..	.. 172	絲(金屬) ..	.. 216, 220
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		象牙器 ..	.. 263
		菌(香) ..	.. 138
		鈕扣(黃銅) ..	.. 216

[貨名]	[稅則號列]	[貨名]	[稅則號列]
<b>十二 畫 繢</b>		<b>蜜 製 蛋</b>	
黃白不分之乾蛋及冰濕蛋	3	蜜餞, 糖菓, 糖食	256
黃丹	240	圖畫, 圖表	251
黃荳	40	漂白猪鬃	2
黃板紙及其他紙板	168	漆, 漆油	104, 248
黃狼皮	25	漆器	266
黃絲蠟	183	蓆	268, 269
黃蠟	21	蒜頭	136
黃銅及製品	216	碱	241, 246
黃銅器	216	箍(鐵)	220
黑海參	28	箔(金屬)	216, 223
黑木耳	135	銅及其製品(黃)	216
黑荳	40	銅及其製品(紫)	218
黑棗	60	製菓	59-68
黑魚翅	37	製過橄欖	65
畫譜	250	製過肉	10
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<b>十三 畫</b>		綠荳	42
亂絲綿	184	綢緞	204
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搪磁器	234	網	191
猾皮	25	輕木板	160
煤, 煤屑, 及製磚	150	輕木柺	158
煤油箱	257	輕木櫟	157
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瓶	257	銀器	219
腸	8	飼料(子餅)	142
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碎甘草	83	<b>十五 畫</b>	
碎骨, 廢骨	11	廣告品	250
碎蝦米	38	廢骨	11
葵扇	259	黃銅	216
蜂蜜	7	棉花	175
蜂蠟	21	廢絲	184
鉛及製品	221	廠絲	181-183
鉛粉	240	墨	239
麻紗, 麻線	198	魚	29
新刊, 報及雜誌	252	標籤(茶箱)	257
新蘚麻袋	209	椿(木)	159
靴	212	櫟(木)	157
<b>十四 畫</b>		樟木板	162
焰火	260	樟腦	73
蜜(蜂)	7	熟牛皮	24
蜜製菓品	68	熟皮	23-27
		製品	27
		磁器	233

[貨名]	[稅則號列]	[貨名]	[稅則號列]
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穀箱	.. .. .. .. 51	錫 .. .. .. .. 223	
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[貨名]	[稅則號列]	[貨名]	[稅則號列]
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