

(ANNEXE TO THE PROTOCOL No. 5.)

## **DRAFT TARIFF**

**REDUCED TO AN AD-VALOREM BASIS.**

## REMARKS.

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The catty mentioned in the Tariff is the Japanese weight. It is equal to  $21\frac{1}{3}$  ounces or  $1\frac{1}{3}$  lb. English avoirdupois weight; and to 604.7253 grammes, French weight. The picul is equal to one hundred catties.

The yard, foot, and inch mentioned in the Tariff are the English Imperial measures of length. The yard is equal to 3.01608 shaku of the Japanese kaneshaku, or to 2.41286 shaku of kujirashaku; and 914.634 millimetres, French measure. The foot is one third of a yard, and the inch is one twelfth of a foot.

The gallon, quart and pint are the English Imperial measures of capacity for liquids. The gallon is equal to 277.274 cubic inches, and to 2.50363 shô, Japanese, or to 4.545454 litres, French. The quart is the fourth part of a gallon, and the pint, the half of a quart.

Articles contained in the Tariff are classified under the eighteen groups, viz:---

- I. Beverages and Provisions.
- II. Bones, Feathers, Hair, Hoofs, Horns, Ivory and Skins.
- III. Books and Stationery.
- IV. Clocks, Watches, Machinery, Implements and Instruments.
- V. Clothing and Apparel.
- VI. Drugs, Medicines and Chemicals.
- VII. Dyes, Colours and Paints.
- VIII. Glass and Glass ware.
- IX. Grains and Seeds.
- X. Metals and Manufactures of Metal.
- XI. Oils and Wax.
- XII. Sugar and Molasses.
- XIII. Textile Fabrics, Yarns, Threads and Raw materials used in the manufacture thereof.
- XIV. Tobacco.
- XV. Wines and Liquors.
- XVI. Miscellaneous.
- XVII. Articles, the importation of which is prohibited.
- XVIII. Articles, the importation of which is restricted.

No.	Article	Per	Declared Value		Rate of	Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Percent	Yen	Sen	Yen	Sen	
<b>GROUP I.</b>										
<b>Beverages and Provisions.</b>										
1	Beverages, such as lemonade, ginger beer, soda water &c.	Ad.val.							10%	
2	Biscuits	"							5%	
3	Butter	Catty	036.8	12.60		041.4	002.1			5
4	Candies, and confectionaries, all sorts, not otherwise provided for	Ad.val.							25%	
5	Coffee and chicory, ground or not.	Catty	018.0	9.01		019.6	002.0			10
6	Eggs	Ad.val.							5%	
7	Fish, dried or salted	"							5%	
8	Flour of all kinds of grain, not otherwise provided for	Picul	397.9	28.00		509.3	025.5			5
9	Fruits, fresh	Ad.val.							5%	
10	Ham and bacon	Catty	022.6	14.00		025.8	001.3			5
11	Ice	Ad.val.							5%	
12	Lard	Catty	008.1	10.00		008.9	000.4			5
13	Macaroni, vermicelli, tapioca, and sago	Ad.val.							5%	
14	Melon seeds	"							5%	
15	Mineral water	"							5%	
16	Nuts, all kinds, used for food	"							5%	
17	Pepper, unground	Catty	007.8	9.00		008.5	000.4			5
18	Pepper, ground	Ad.val.							5%	
19	Salad oil, in bottles, prepared for table use	"							5%	
20	Salt, prepared for table use	"							5%	
21	Sugar of lemon	"							25%	
22	Tea	Catty	026.7	12.00		029.9	003.0			10
23	Vegetables, green or dry	Ad.val.							5%	
24	All other provisions or table stores, such as anchovies, jam, marmalade, sardines, puddings, sausages, sauces, soy, vinegar, cheese, milk condensed or dessicated, fruits dried or preserved, mustard ground, chocolate, pickles or preserves of meat and vegetables, &c., and not otherwise provided for	Ad.val.							5%	
<b>GROUP II.</b>										
<b>Bones, Feathers, Hair, Hoofs, Horns, Ivory and Skins.</b>										
25	Bone	Ad.val.							5%	
26	Feathers	"							20%	
27	Hair, animal	Catty	044.1	14.21		050.4	002.5			5
28	Hair, human	"	023.1	14.21		026.4	005.3			20

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate	
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	Yen	Sen
29	Hoofs, not otherwise provided for .	Catty	0 07.4	42.02	0 10.5	0 00.5	5					
30	Horns, bull, ox, cow, buffalo or deer	"	0 12.8	65.00	0 21.1	0 01.1	5					
31	Horns, rhinoceros and all other . . .	Ad.val.				5%						
32	Ivory, elephants tusks, and sea unicorn or narwhal . . .	Catty	2 32.6	8.00	2 51.2	0 12.6	5					
33	Ivory, all other kinds . . .	"	0 64.0	10.00	0 70.4	0 03.5	5					
34	Skins, bull, ox, cow, buffalo and horse, raw, dried, salted or pickled and undressed . . .	"	0 12.2	50.00	0 18.3	0 00.9	5					
35	Skins, sole leather . . .	"	0 34.2	25.00	0 42.8	0 04.3	10					
36	Skins, all other than sole leather, viz:—bull, ox, cow, buffalo, calf, horse, sheep, goat, kid and deer, &c., dressed and coloured or otherwise . . .	Ad.val.				15%						
37	Skins, sheep, and goat, with or without the wool or hair on, undressed . . .	"				5%						
38	Skins, sheep, and goat with the wool or hair on, dressed and colored or otherwise . . .	"				20%						
39	Skins, all other without hair, undressed and not otherwise provided for . . .	"				5%						
40	Skins, fur, such as tiger, leopard, seal, beaver, fox, bear and similar animals, dressed or otherwise . . .	"				20%						
41	Skins, shark . . .	"				5%						
42	Tortoise shell and hoofs unmanufactured . . .	Catty	4 00.7	4.51	4 18.8	0 83.8	20					
43	Whale bone and fins . . .	Ad.val.				5%						
<b>GROUP III.</b>												
<b>Books and Stationery.</b>												
44	Albums . . .	Ad.val.				25%						
45	Almanacs . . .	"				5%						
46	Atlases, maps and charts . . .	"				3%						
47	Books, printed . . .	"				3%						
48	Books, blank, copying, account, record, and other similar books, not otherwise provided for . . .	Ad.val.				15%						
49	Inks, all sorts . . .	"				15%						
50	Paper, printing . . .	Catty	0 10.1	23.17	0 12.4	0 01.9	15					
51	Paper, packing . . .	"	0 06.0	25.00	0 07.5	0 01.1	15					
52	Paper, Chinese all kinds . . .	Ad.val.				15%						
53	Paper, drawing, letter writing or copying, blotting, albumenized or photographic and all other papers, not otherwise provided for . . .	"				15%						

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate	
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	Yen	Sen
54	Parchment . . .	Ad.val.										5%
55	Pen nibs, quill pens, and penholders . . .	"										15%
56	Pencils, all sorts, including chalk, hair and slate pencils, &c. . .	"										15%
57	Slates, framed or not, and not otherwise provided for . . .	"										15%
58	All other stationery, such as inkstands, inkstones, seals, materials for seals, envelopes, sealing wax, wafers, mucilages or liquid gum, gum erasers, paper knives, letter fasteners and elastic bands, &c., not otherwise provided for . . .	"										15%
<b>GROUP IV.</b>												
<b>Clocks, Watches, Machinery, Implements and Instruments.</b>												
59	Balances and scales . . .	Ad.val.										5%
60	Barometers . . .	"										5%
61	Carriages, railway and tramway, and locomotive engines . . .	"										5%
62	Carriages, vehicles and parts thereof . . .	"										20%
63	Carts and drays for conveyance of goods . . .	"										5%
64	Clocks and parts thereof . . .	"										20%
65	Cutlery, such as razors, scissors, pocket knives, table knives, steels, and all other kinds of cutlery, not otherwise provided for . . .	"										15%
66	Diamond glaziers . . .	"										5%
67	Fire engines . . .	"										5%
68	Globes, geographical or celestial . . .	"										5%
69	Grindstones and whetstones . . .	"										5%
70	Hydrometers . . .	"										5%
71	Implements and tools of farmers, carpenters, smiths, and other mechanics, not otherwise provided for . . .	"										5%
72	Instruments, philosophical, astronomical, chemical, mathematical, surveying, drawing, surgical, anatomical and other scientific, not otherwise provided for . . .	"										5%
73	Instruments, musical and their appliances . . .	"										20%
74	Instruments, photographic . . .	"										5%
75	Machinery, viz:—mining, telegraphic, sawing, spinning, weaving, . . .	"										5%

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	
	sewing, knitting, printing, copying, type, and all other kinds of machinery, not otherwise provided for, including belting of leather, India rubber, canvas, and all other kinds of belting for machinery	Ad.val.								5%	
76	Marine or field compasses	"								5%	
77	Microscopes	"								5%	
78	Needles and pins	"								15%	
79	Opera or field glasses	"								20%	
80	Pumps, all kinds, including pipe or tube of canvas, India rubber or leather	"								5%	
81	Scales and tape lines for measuring	"								5%	
82	Spectacles, and glass for, or pebbles	"								10%	
83	Telescopes and spy glasses	"								5%	
84	Thermometers	"								5%	
85	Watches and parts thereof, including watch chains and keys	"								20%	
<b>GROUP V.</b>											
<b>Clothing and Apparel.</b>											
86	Boots, shoes and slippers, all kinds	Ad.val.								20%	
87	Buttons, buckles, hooks and eyes	"								20%	
88	Collars, cotton or linen	Doz.	064.7	11.00	071.8	014.4	20				
89	Collars, paper	"	007.1	20.00	008.5	001.7	20				
90	Hats, caps and bonnets, all kinds	Ad.val.								20%	
91	Socks and stockings, cotton	Doz.	082.6	10.00	090.9	018.2	20				
92	Socks and stockings, woollen, woollen and cotton mixture	"	356.0	9.25	388.9	077.8	20				
93	Socks and stockings, all other	Ad.val.								20%	
94	Studs and sleeve or cuff buttons, all kinds	"								25%	
95	Trimmings, galloons, ribbons, braids, thread, laces, fringes, gimps, tresses, tassels, knots, stars, cords, hair nets, veils and other ornaments for dresses made by hand or machinery, of any material, and not otherwise provided for	"								20%	
96	Undershirts and drawers, cotton	Doz.	480.9	10.00	529.0	105.8	20				
97	Undershirts and drawers, woollen	"	1000.9	9.00	1091.0	218.2	20				
98	Undershirts and drawers, cotton and woollen mixture	"	765.2	9.50	837.9	167.6	20				
99	Undershirts and drawers, all other	Ad.val.								20%	
100	All other clothing and wearing apparel, such as water proof, or										

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	
	makintosh coats, shirts, shirt bosoms or fronts, cuffs, gloves, neckties, scarfs, plaids, shawls, belts, braces or suspenders, gaiters, leggings, &c., not otherwise provided for	Ad.val.								20%	
<b>GROUP VI.</b>											
<b>Drugs, Medicines and Chemicals.</b>											
101	Acetate of lead	Ad.val.								5%	
102	Acid, salicylic	"								5%	
103	Acid, sulphuric	Catty	004.8	20.00	005.8	000.3	5				
104	Acid, tartaric	Ad.val.								5%	
105	Aloes	"								5%	
106	Alum	Picul	172.7	35.00	233.1	011.7	5				
107	Ammonia, sal	Ad.val.								5%	
108	Aniseeds	"								5%	
109	Betel nuts	"								5%	
110	Biakujutsu	"								5%	
111	Borax or borate of soda	"								5%	
112	Calomel	"								5%	
113	Camomile flowers	"								5%	
114	Camphor, refined or otherwise	Catty	514.5	8.00	555.7	055.6	10				
115	Cassia or chinnamon bark	Ad.val.								5%	
116	Chloride of lime or bleaching powder	Picul	229.5	78.76	410.3	020.5	5				
117	Cinchona or Peruvian bark	Ad.val.								5%	
118	Cinchona or cinchonine, such as muriate or sulphate of cinchonine	"								5%	
119	Cinnabar	Catty	106.6	8.00	115.1	005.8	5				
120	Cloves or mother of cloves	"	035.7	7.00	038.2	003.8	10				
121	Collodium	Ad.val.								5%	
122	Colombo roots	"								5%	
123	Cow bazar	"								5%	
124	Cutch or catechu	"								5%	
125	Dragon's blood, myrrh and olibanum	"								5%	
126	Fennelseeds	"								5%	
127	Gentiana	"								5%	
128	Ginseng	Catty	152.3	20.00	182.8	009.1	5				
129	Glue of all kinds	"	016.6	15.00	019.1	001.0	5				
130	Gambier	Ad.val.								5%	
131	Glycerine	"								5%	
132	Gum Arabic	"								5%	
133	Gum, Benjamin and oil of	"								10%	
134	Gum shellac	"								5%	
135	Ipecacuanha	"								5%	
136	Jalap	"								5%	
137	Kakko	"								5%	

No.	Article	Per	Declared Value		Rate of Charges	Dutiable Value		Duty	Reduced to an ad-valorem Rate
			Yen	Sen		Yen	Sen		
138	Liquorice . . . . .	Catty	005.0		20.00		006.0	000.3	5
139	Magnesia, carbonate of . . . . .	Ad.val.						5%	
140	Magnesia, citrate of . . . . .	"						5%	
141	Magnesia, sulphate of . . . . .	"						5%	
142	Mawo or mawong . . . . .	"						5%	
143	Musk and musk pods . . . . .	Catty	7600.0		5.00		7980.0	798.0	10
144	Nard and spikenard . . . . .	"	008.4		25.00		010.5	001.1	10
145	Nitrate of silver . . . . .	Ad.val.						5%	
146	Oil, castor . . . . .	"						5%	
147	Oil, codliver . . . . .	"						5%	
148	Phosphorus amorphus . . . . .	"						5%	
149	Potash, bromide of . . . . .	"						5%	
150	Potash, iodide of . . . . .	"						5%	
151	Putchuck . . . . .	Catty	010.5		25.00		013.1	000.7	5
152	Quinine, such as muriate or sulphate of quinine . . . . .	"	5691.8		12.20		6886.2	319.3	5
153	Quinodine . . . . .	Ad.val.						5%	
154	Rhubarb root, pulverized or not . . . . .	Catty	011.9		25.00		014.9	000.7	5
155	Rosin . . . . .	Ad.val.						5%	
156	Saffron . . . . .	Catty	601.7		5.65		635.9	031.8	5
157	Saltpetre . . . . .	Picul	535.8		35.00		723.3	036.2	5
158	Santonine . . . . .	Ad.val.						5%	
159	Sarsaparilla root . . . . .	"						5%	
160	Senna leaves . . . . .	"						5%	
161	Soapstone and powder of . . . . .	"						5%	
162	Soda ash . . . . .	"						5%	
163	Soda, bicarbonate . . . . .	"						5%	
164	Soda, caustic . . . . .	Picul	322.2		45.00		467.2	023.4	5
165	Soda, crystal or washing . . . . .	"	153.3		55.07		237.7	011.9	5
166	Soda, salicylate of . . . . .	Ad.val.						5%	
167	Sojutsu or changshaku . . . . .	"						5%	
168	Sulphate of copper . . . . .	"						5%	
169	Stick-lac . . . . .	"						5%	
170	Wogon or wanling . . . . .	"						5%	
171	Wood, garrow or aloe . . . . .	Catty	082.9		12.00		092.8	009.3	10
172	Wood, sandal . . . . .	"	005.5		12.00		006.2	000.6	10
173	Worm seed or semen cynae . . . . .	Ad.val.						5%	
174	All other drugs, medicines, and chemicals, not herein enumerated or provided for . . . . .	"						5%	
<b>GROUP VII.</b>									
<b>Dyes, Colours and Paints.</b>									
175	Aniline dyes and picric acid (known as 'Someko' in Japan, under whatever name or names imported) . . . . .	Catty	192.5		7.38		206.7	020.7	10

No.	Article	Per	Declared Value		Rate of Charges	Dutiable Value		Duty	Reduced to an ad-valorem Rate
			Yen	Sen		Yen	Sen		
176	Blue, mineral, dry or liquid; viz:— Chinese, Prussian, Berlin or Paris, &c. . . . .	Catty	054.0		15.00		062.1	006.2	10
177	Carmine . . . . .	"	511.4		8.19		553.3	055.3	10
178	Cochineal . . . . .	"	072.8		6.91		077.8	003.9	5
179	Emerald green . . . . .	Ad.val.						5%	
180	Gall-nuts . . . . .	Catty	007.8		20.00		009.4	000.5	5
181	Gamboge . . . . .	"	049.7		15.00		057.2	005.7	10
182	Indigo, dry . . . . .	"	026.7		10.00		029.4	002.9	10
183	Indigo, liquid . . . . .	"	051.7		15.00		059.5	006.0	10
184	Lead and zinc, all colours . . . . .	"	008.4		12.00		009.4	000.9	10
185	Logwood, extract of . . . . .	"	010.8		10.16		011.9	001.2	10
186	Madder root . . . . .	Ad.val.						5%	
187	Mangrove bark . . . . .	Picul	104.9		80.00		188.8	009.4	5
188	Paint in oil . . . . .	Catty	008.8		52.85		013.5	001.4	10
189	Safflower . . . . .	"	062.7		13.50		071.2	003.6	5
190	Smalt . . . . .	Ad.val.						5%	
191	Sapan wood . . . . .	Picul	199.7		80.00		359.5	018.0	5
192	Turmeric . . . . .	Ad.val.						5%	
193	Ultramarine . . . . .	Catty	012.2		22.00		014.9	001.5	10
194	Varnish . . . . .	Ad.val.						10%	
195	Verdigris . . . . .	Catty	020.9		14.00		023.8	002.4	10
196	Vermillion . . . . .	"	067.1		8.00		072.5	007.3	10
197	Wan-sho or wan-tseng. (oxide of cobalt) . . . . .	Ad.val.						5%	
198	All other dyes and colors, not otherwise provided for . . . . .	"						10%	
<b>GROUP VIII.</b>									
<b>Glass and Glass Ware.</b>									
199	Glass, window, ordinary uncoloured and unstained, the appraised value of which shall not exceed 4 yen per 100 square feet . . . . .	<sup>100</sup> Sq. ft.	245.0		27.21		311.7	046.8	15
200	Glass, window, all other kinds of, the appraised value of which shall exceed 4 yen per 100 square feet . . . . .	<sup>100</sup> Sq. ft.	684.1		27.21		870.2	130.5	15
201	Glass, plate, silvered or unsilvered, and framed or unframed . . . . .	Ad.val.						20%	
202	Glass, beads . . . . .	Catty	014.5		25.00		018.1	003.6	20
203	Glass, all other manufactures of, not otherwise provided for . . . . .	Ad.val.						20%	
<b>GROUP IX.</b>									
<b>Grains and Seeds.</b>									
204	Beans, peas and pulse, all kinds . . . . .	Picul	195.3		25.00		244.1	012.2	5
205	Ground-beans or pea nuts . . . . .	"	309.7		25.00		387.1	019.4	5

No.	Article	Per.	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			You	Sen	Per cent	You	Sen	You	Sen	Per cent	
206	Indian corn	Picul	3 63.5	28.00	4 65.3	0 23.3				5	
207	Oats	"	2 51.8	28.00	3 22.3	0 16.1				5	
208	Rice	"	2 16.1	28.00	2 76.6	0 13.8				5	
209	Seeds, cotton, rape, hemp, flax or linseed and sesame or sesamum	"	2 82.1	15.01	3 24.4	0 16.2				5	
210	All other grains and seeds, not otherwise provided for	Ad.val.							5%		
<b>GROUP X.</b>											
<b>Metals and Manufactures of Metal.</b>											
<b>CLASS 1.</b>											
211	Antimony	Catty	0 15.4	19.37	0 18.4	0 00.9				5	
212	Bronze	Ad.val.							5%		
213	Brass, in ingot or slab	"							5%		
214	Brass, in bar, rod, plate and sheet	Catty	0 21.5	10.59	0 23.7	0 01.8				7½	
215	Brass, in tube	Ad.val.							10%		
216	Brass, old, only fit to be remanufactured	"							5%		
217	Bullion, gold and silver	"							Free		
218	Copper, in ingot or slab	"							5%		
219	Copper, in bar, rod, plate and sheet	Catty	0 23.7	10.59	0 26.1	0 02.0				7½	
220	Copper, in tube	Ad.val.							10%		
221	Copper, old, only fit to be remanufactured	"							5%		
222	German silver	Catty	0 56.9	6.80	0 60.8	0 04.6				7½	
223	Iron, pig and ingot	Picul	0 95.5	55.00	1 48.0	0 07.4				5	
224	Iron, bar and rod	"	2 66.5	44.73	3 85.7	0 28.9				7½	
225	Iron, hoop, strip, band and flat	"	2 40.6	44.73	3 48.2	0 26.1				7½	
226	Iron, nail rod	"	2 38.6	47.21	3 51.2	0 26.3				7½	
227	Iron, beam, T and angle	"	2 70.8	35.38	3 66.6	0 27.5				7½	
228	Iron, plate, sheet, boiler and diagonal or checkered plate	"	4 01.5	39.04	5 58.2	0 41.9				7½	
229	Iron, pipe and tube	Ad.val.							10%		
230	Iron, railroad bar, chairs and spikes	"							5%		
231	Iron, corrugated and galvanized	Picul	5 24.7	39.04	7 29.5	0 73.0				10	
232	Iron, old, only fit to be remanufactured	Ad.val.							5%		
233	Kentledges	Picul	0 80.3	55.00	1 24.5	0 06.2				5	
234	Lead, bar, pig, ingot and slab	"	6 00.5	22.95	7 38.3	0 36.9				5	
235	Lead, sheet, not otherwise provided for	"	5 75.4	24.74	7 17.8	0 53.8				7½	
236	Lead, pipe and tube	"	5 93.1	24.74	7 39.8	0 74.0				10	
237	Mercury or quicksilver	Catty	0 61.2	8.00	0 66.1	0 03.3				5	
238	Nickel	"	0 64.4	6.80	0 68.8	0 03.4				5	
239	Platina	"							Free		
240	Solder, soft or hard, all kinds	"	0 19.9	22.95	0 24.5	0 01.2				5	
241	Steel, bar, pig, ingot and slab	Picul	5 28.5	24.27	6 56.8	0 32.8				5	
242	Steel, plate and sheet	"	6 06.1	24.27	7 53.2	0 56.5				7½	
243	Tea lead	"	7 75.0	30.00	10 07.5	0 50.4				5	

No.	Article	Per.	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			You	Sen	Per cent	You	Sen	You	Sen	Per cent	
244	Tin, in bar, block, pig and slab	Picul	23 35.3	22.95	28 71.3	1 43.6				5	
245	Tin plate in box	Catty	0 05.7	20.00	0 06.8	0 00.7				10	
246	Zinc, in bar, block, pig and slab	Picul	6 44.4	19.37	7 69.2	0 38.5				5	
247	Zinc, sheet or sheathing	"		20.86	7 78.8	0 58.4				7½	
248	Yellow or muntz metals, in ingot or slab	Ad.val.								5%	
249	Yellow or muntz metals, in bar, rod, plate and sheet	Catty	0 19.0	11.59	0 21.2	0 01.6				7½	
250	Yellow or muntz metals, in tube	Ad.val.								10%	
251	Yellow or muntz metals, old, only fit to be remanufactured	"								5%	
<b>CLASS 2.</b>											
252	Anchors and chain-cables, new or old. Those chains made of rods of a diameter less than ½ inch shall be dutiable according to No. 254	Ad.val.								5%	
253	Bells, all kinds	"								20%	
254	Chains, all kinds, new or old, not otherwise provided for	"								15%	
255	Door locks, knobs, bolts hinges and the like	"								20%	
256	Foils of gold, silver, copper, tin, &c.	"								10%	
257	Grates, fenders, stoves, and furniture and fittings thereof	"								20%	
258	Hardware, all kinds, not otherwise provided for	"								20%	
259	Iron safes and cash boxes	"								20%	
260	Locks and keys, not otherwise provided for	"								20%	
261	Nails, including spikes, sprigs, tacks, brads, clinchers and rivets, &c., made of iron (galvanized or otherwise)	Catty	0 05.5	35.17	0 07.4	0 01.1				15	
262	Nails, made of copper, brass or yellow metal	"	0 25.5	13.78	0 29.0	0 04.4				15	
263	Nails, made of any other metal	Ad.val.								15%	
264	Screws, bolts and nuts, all kinds	"								15%	
265	Smoothing or flat iron	"								15%	
266	Umbrella ribs or frames in complete set, or otherwise	"								10%	
267	Wire, iron and small rod iron in coil, not exceeding ¼ inch in diameter.	Catty	0 05.2	20.00	0 06.2	0 00.6				10	
268	Wire or small rod of any other metal in coils, not exceeding ¼ inch in diameter	Ad.val.								10%	
269	Wire, telegraph	"								5%	
270	Wire-rope of iron or copper	"								10%	

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate	
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	Per cent	
271	All other metals, unmanufactured, not otherwise provided for . . .	Ad.val.								10%		
272	All other manufactures of metal, not otherwise provided for . . .	"								20%		
<b>GROUP XI.</b>												
<b>Oils and Wax.</b>												
273	Gasoline . . . . .	Ad.val.								25%		
274	Oil, castor, not specially prepared for medical purposes . . . . .	Catty	010.3	9.81	011.3	001.7	15					
275	Oil, cocoa nut, and linseed or flax seed . . . . .	"	007.9	9.81	008.7	001.3	15					
276	Oil, dryers . . . . .	"	008.5	40.00	011.9	001.8	15					
277	Oil, kerosene or petroleum . . . . .	Gall.	013.8	38.00	018.4	003.7	20					
278	Oil, olive, in tin case, tacks, &c., and not otherwise provided for . . . . .	Catty	021.2	9.81	023.3	003.5	15					
279	Oil, palm . . . . .	"	009.8	26.01	012.3	001.8	15					
280	Oil, pea, bean, pulse or pea nut . . . . .	"	007.5	26.01	009.5	001.4	15					
281	Oil, all other, not specially prepared for medical purposes . . . . .	Catty	013.4	26.01	016.9	002.5	15					
282	Spirit of turpentine . . . . .	Gall.	035.7	35.00	048.2	007.2	15					
283	Wax, bees or vegetable . . . . .	Ad.val.								5%		
<b>GROUP XII.</b>												
<b>Sugar and Molasses.</b>												
284	Sugar:— Japanese standard colours are divided into ten classes, the samples of which are to be provided in the Custom House of each port. No. 1. to No. 3. . . . . No. 4. to No. 6. . . . . No. 7. to No. 9. . . . . No. 10. . . . .	Catty	004.7	36.50	006.4	001.0	25					
285	Sugar, rock candy. (Known as 'Korizato' in Japan) . . . . .	"	010.5	15.00	012.1	003.0	25					
286	Sugar, refined, loaf, lump, crushed powdered or granulated . . . . .	"	011.6	15.00	013.3	003.3	25					
287	Molasses and syrup . . . . .	"	002.1	52.00	003.2	000.8	25					

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate	
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	Per cent	
<b>GROUP XIII.</b>												
<b>Textile Fabrics, Yarns, Threads and Raw Materials used in the Manufacture thereof.</b>												
<b>CLASS 1.</b>												
288	Cotton, raw . . . . .	Catty	013.7	18.00	016.2	000.8	5					
289	Cotton, waste . . . . .	Ad.val.								5%		
290	Cotton yarn and thread for weaving purposes . . . . .	Catty	026.6	11.82	029.7	003.0	10					
291	Cotton thread for sewing purposes, on spools or reels . . . . .	Ad.val.								10%		
292	Cotton thread for sewing purposes, in balls, hanks or skeins . . . . .	Catty	055.0	11.82	061.5	006.2	10					
293	Chintzes or furnitures . . . . .	Sq. Yd.	008.6	11.33	009.6	001.0	10					
294	Cotton damasks, cotton satins plain or figured, menrinzu, quiltings, piqué and dimitiés . . . . .	"	011.7	11.39	013.0	001.3	10					
295	Cotton drills . . . . .	"	009.0	11.33	010.0	001.0	10					
296	Cotton flannels . . . . .	"	012.2	11.39	013.6	001.4	10					
297	Cotton velvets or velveteens . . . . .	"	031.9	11.49	035.6	003.6	10					
298	Ginghams . . . . .	"	011.9	11.33	013.2	001.3	10					
299	Shirtings, gray . . . . .	"	004.2	14.35	004.8	000.5	10					
300	Shirtings, white or bleached . . . . .	"	006.7	14.35	007.7	000.8	10					
301	Shirtings, figured . . . . .	"	011.7	11.33	013.0	001.3	10					
302	Shirtings, twilled . . . . .	"	008.0	11.33	008.9	000.9	10					
303	Taffachelass . . . . .	"	015.9	11.39	017.7	001.8	10					
304	T-cloths . . . . .	"	006.6	14.35	007.5	000.8	10					
305	Turkey red cambrics and dyed shirtings . . . . .	"	007.6	11.33	008.5	000.9	10					
306	Victoria lawns . . . . .	"	004.6	11.22	005.1	000.5	10					
307	All other cotton goods, such as jeans, denimus, seletia, mosquito nettings, bed tickings, &c., not otherwise provided for . . . . .	"	011.8	11.33	013.1	001.3	10					
<b>CLASS 2.</b>												
308	Wool . . . . .	Catty	043.9	14.21	050.1	002.5	5					
309	Woollen yarn . . . . .	"	062.8	10.00	062.8	006.3	10					
310	Zephyr yarn or Berlin wool for embroidery . . . . .	"	085.7	10.00	125.6	012.6	10					
311	Balzarine . . . . .	Sq. Yd.	016.7	11.46	018.6	002.3	12½					
312	Blankets and horse cloths . . . . .	Catty	046.8	14.67	053.7	006.7	12½					
313	Buntings . . . . .	Sq. Yd.	021.7	11.33	024.2	003.0	12½					
314	Camlets, lastings and crape lastings wholly of wool . . . . .	"	034.5	8.10	037.3	004.7	12½					
315	Camlets, lastings and crape lastings in part of wool . . . . .	"	021.2	8.10	022.9	002.9	12½					

No.	Article.	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	
316	China figures	Sq. Yd.	0 16.8	11.46	0 18.7	0 02.3	12½				
317	Flannels wholly or in part of wool	"	0 32.4	9.45	0 35.5	0 04.4	12½				
318	Imitation of seal skin	"	0 32.8	20.00	0 39.4	0 04.9	12½				
319	Italian cloths	"	0 25.4	16.01	0 29.5	0 03.7	12½				
320	Long-ells	"	0 43.6	8.57	0 47.3	0 05.9	12½				
321	Mousseline de Laine, merinos and Thibets wholly or in part of wool	"	0 21.9	12.08	0 24.5	0 03.1	12½				
322	Orleans and lustres	"	0 15.0	11.46	0 16.7	0 02.1	12½				
323	Plush	Ad.val.					12½%				
324	Reps, wholly or in part of wool	Sq. Yd.	0 44.7	11.46	0 49.8	0 06.2	12½				
325	Serges, wholly or in part of wool	"	0 48.8	8.57	0 53.0	0 06.6	12½				
326	Spanish stripes	"	0 44.3	8.57	0 48.1	0 06.0	12½				
327	Woollen cloths (known as 'Rasha' in Japan under whatever name or names imported) wholly of wool	"	0 97.0	12.50	1 09.1	0 13.6	12½				
328	Woollen cloths in part of wool such as pilot, president or union cloths, &c.	"	0 30.4	12.97	0 34.3	0 04.3	12½				
329	Woollen Damasks, wholly or in part of wool	"	0 76.0	8.57	0 82.5	0 10.3	12½				
330	All other woollen goods, such as alpacas, camlet cords, and 'chimagoras' &c., composed wholly or in part of wool, worsted, hair of the alpaca goat, or other like animals	"	0 17.2	11.42	0 19.2	0 02.4	12½				
CLASS 3.											
331	Flax, hemp or jute hackled or not	Catty	0 07.8	12.89	0 08.8	0 00.4	5				
332	Yarn and thread of flax, hemp or jute	Ad.val.					10%				
333	Gunny cloths	"					10%				
334	Linen, linen and cotton, or linen and woollen mixtures, gray, white, dyed and printed	Sq. Yd.	0 23.6	12.08	0 26.5	0 02.7	10				
CLASS 4.											
335	Cocoon	Ad.val.					5%				
336	Silk, raw	"					10%				
337	Silk, floss and waste	"					10%				
338	Satin, silk and cotton mixtures	Sq. Yd.	0 30.2	16.00	0 33.0	0 18.6	20				
339	All other silk fabrics, wholly or in part of silk, and not otherwise provided for	Ad.val.					20%				
CLASS 5.											
340	Bed sheets and quilts, in piece or singly	"					10%				

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	
341	Canvas and cotton ducks	Sq. Yd.	0 27.8	11.37	0 31.0	0 03.1	10				
342	Carpets, patent tapestry	"	0 74.3	20.00	0 89.2	0 13.4	15				
343	Carpets, felt	"	0 29.3	22.00	0 35.7	0 05.4	15				
344	Carpets, jute or hemp (known as Dutch carpets)	"	0 13.6	25.00	0 17.0	0 02.6	15				
345	Carpets, velvets, Brussels, ax-minster kidder-minster, and all other.	Ad.val.					15%				
346	Elastic webbings, all kinds	Yard	0 28.5	9.00	0 31.1	0 03.1	10				
347	Handkerchiefs, cotton, in piece or singly	Doz.	0 59.7	12.00	0 66.9	0 08.4	12½				
348	Handkerchiefs, linen, linen and cotton mixture	Doz.	2 45.0	9.70	2 68.8	0 33.6	12½				
349	Handkerchiefs, silk or lace	Ad.val.					20%				
350	India rubber or water proof cloths	"					10%				
351	Napkins, in piece or singly	"					12½%				
352	Oil or leather cloths, for furniture or umbrella covering	Sq. Yd.	0 10.2	16.00	0 11.8	0 01.8	15				
353	Oil or wax, cloth, for floor	"	0 14.8	13.00	0 16.7	0 02.5	15				
354	Table cloths or covers:— made of cotton or linen made wholly or in part of wool, except silk mixture	Ad.val.					12½%				
	Made wholly or in part of silk	"					15%				
355	Towels and Toweling	"					20%				
356	Travelling rugs	"					15%				
357	All other textile fabrics, and yarn and threads, not otherwise provided for	"					15%				
GROUP XIV.											
Tobacco.											
358	Cigars	Catty	1 42.6	17.42	1 67.4	0 41.9	25				
359	Cigarettes	1000 pieces	3 02.8	17.42	3 55.5	0 88.9	25				
360	Snuffs	Ad.val.					25%				
361	Tobacco, leaf, cavendish, fine cut, chewing and other tobaccos, prepared for smoking	Catty	0 35.2	17.42	0 41.3	0 10.3	25				
GROUP XV.											
Wine and Liquors.											
362	Absinthies, in bottles	Doz.	3 98.8	20.00	4 78.6	1 19.7	25				
363	Ale, beer, porter and stout:— in bottles, not exceeding in capacity one pint	"			1 51.8	0 38.0	25				
	in bottles, exceeding, in capacity, one pint and not more than one quart	"	1 47.0	29.05		2 27.6	0 56.9	25			
	in casks	Gall.	0 54.2	29.05	0 69.9	0 17.5	25				

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	
364	Bitters	Ad.val.								25%	
365	Brandy:— in bottles in casks	Doz. Gall.	386.3 108.6	24.52 24.52	481.0 135.2	120.3 033.8	25 25				
366	Champagne:— in bottles, not exceeding in capacity one pint. in bottles, exceeding in capacity one pint, and not more than one quart	Doz.	666.0	17.57	626.4	156.6	25				
367	Cherry cordial	Ad.val.					25				
368	Cider, in bottles	Doz.	196.4	30.00	255.3	063.8	25				
369	Gin:— in bottles in casks	Doz. Gall.	226.1 069.2	23.33 23.33	278.8 085.3	069.7 021.3	25 25				
370	Liqueur, all sorts:— in bottles, not exceeding in capacity one pint. in bottles, exceeding in capacity one pint, and not more than one quart	Doz.	156.4	16.00	145.1	036.3	25				
371	Port:— in bottles in casks	Doz. Gall.	265.8 166.1	22.50 22.50	325.6 203.5	081.4 050.9	25 25				
372	Rum:— in bottles in casks	Doz. Gall.	233.4 055.4	11.39 11.39	260.0 061.7	065.0 015.4	25 25				
373	Sherry:— in bottles in casks	Doz. Gall.	338.2 179.8	22.50 22.50	414.3 220.3	103.6 055.1	25 25				
374	Vermouth, in bottles	Doz.	301.8	21.00	365.2	091.3	25				
375	Whiskey:— in bottles in casks	Doz. Gall.	450.4 177.0	20.00 20.00	540.5 212.4	135.1 053.1	25 25				
376	Wine, red or white, not otherwise provided for:— in bottles in casks	Doz. Gall.	287.6 039.8	24.00 24.00	356.6 049.4	089.2 012.4	25 25				
377	All other spirituous beverages, by whatever name or names known, not otherwise provided for	Ad.val.					25%				
<b>GROUP XVI.</b>											
<b>Miscellaneous.</b>											
<b>CLASS 1.</b>											
378	Animals, all kinds	Ad.val.					5%				
379	Bamboo, unmanufactured	"					5%				
380	Chalk, unmanufactured	"					5%				

No.	Article	Per	Declared Value		Rate of Charges		Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen	Per cent	Yen	Sen	Yen	Sen	Per cent	
381	Charcoal	Ad.val.								5%	
382	Coal	"								5%	
383	Coke	"								5%	
384	Cork bark	"								5%	
385	Emery sands	"								5%	
386	Esparto or Spanish grass and others, or pulp of, for manufacturing paper	"								5%	
387	Flints	"								5%	
388	Guano	"								5%	
389	Hay	"								5%	
390	Hemlock and oak bark, for tanning purposes	"								5%	
391	Hops	"								5%	
392	India rubber or gutta-percha, raw or in sheets	"								5%	
393	Lime	"								5%	
394	Oakum	"								5%	
395	Oil cakes	"								5%	
396	Ores of all metals	"								5%	
397	Pitch, tar and coal tar	"								5%	
398	Plants, trees and shrubs of all kinds, for cultivation or propagation	"								5%	
399	Plaster of Paris	"								5%	
400	Plumbago or black lead, unmanufactured	"								5%	
401	Portland cement	Pical	072.3	78.76	129.2	006.5	5				
402	Rattans, split or not	"	649.0	20.00	778.8	038.9	5				
403	Salt, in bulk, sack or barrel, not otherwise provided for	Ad.val.								5%	
404	Sponges	"								5%	
405	Tallow	"								5%	
406	Wood, hard, such as 'shitan' ebony, teak, box, 'tagayasan,' and other similar woods	"								5%	
407	Stones, all kinds, unmanufactured, except precious stones	"								5%	
408	Timber, lumber, boards and planks undressed	"								5%	
409	All raw or unmanufactured articles, not herein enumerated	"								5%	
<b>CLASS 2.</b>											
410	Amber, manufactured or not	Ad.val.								25%	
411	Arms and munitions of war, viz:— ordnance, fire-arms, pistols, cannon balls, cartridges, side arms, &c.	"								10%	
412	Baskets	"								20%	
413	Boot scrapers and door mats	"								20%	

No.	Article	Per	Declared Value		Rate of Charges	Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen		Per cent	Yen	Sen	Yen	
414	Bricks and tiles	Ad.val.						5%		
415	Brushes and brooms, all kinds	"						20%		
416	Candles	"						15%		
417	Candlesticks	"						20%		
418	Canes, sticks and whips	"						20%		
419	Coins	"						Free		
420	Combs	"						25%		
421	Corals, manufactured or not	"						25%		
422	Cordage, for rigging	Catty	0 11.9		11.08		0 13.2	0 00.7	5	
423	Corks	Ad.val.						10%		
424	Corkscrews	"						20%		
425	Cosmetics, essences, extracts, toilet water, hair oil or pomade, hair restoratives, tooth paste and all other perfumeries or cosmetics, by whatever name or names, known	"						25%		
426	Curtains and mosquito nets	"						20%		
427	Elastic braids or cords	"						15%		
428	Fans, all kinds	"						20%		
429	Felt, for ship or roofing	"						10%		
430	Fire works	"						25%		
431	Fishing guts (known as 'tegusu' in Japan)	"						5%		
432	Fowling pieces and their appliances	"						25%		
433	Frames for pictures, mirrors and mouldings	"						20%		
434	Furniture, all kinds, such as bedsteads, beddings, chairs, sofas, desks, tables, wardrobes, chests of drawers, side boards, &c., and parts thereof, and not otherwise provided for	"						20%		
435	Games, all articles of, used in playing billiards, chess, crickets, cards, &c.	"						25%		
436	Gold ware, silver ware and electroplated ware	"						20%		
437	Gunny bags, new and old	"						5%		
438	Gun powder, gun cotton, and all other explosive substances	"						10%		
439	Hat hooks	"						20%		
440	India rubber or gutta-percha ware	"						20%		
441	Lamps, lanterns, and parts thereof	"						20%		
442	Lamp wicks	"						15%		
443	Marble, alabaster, slate and all other stones, manufactured for furniture or building purposes	"						20%		
444	Matches, all kinds	"						15%		
445	Mattings, China, for floor, in rolls of 40 yards	Roll	3 42.0		21.32		4 14.9	0 62.2	15	

No.	Article	Per	Declared Value		Rate of Charges	Dutiable Value		Duty		Reduced to an ad-valorem Rate
			Yen	Sen		Per cent	Yen	Sen	Yen	
446	Mattings, coir or cocoa	Sq. Yd.	0 29.8		21.32		0 36.2	0 05.4	15	
447	Mattings, all other, not otherwise provided for	Ad.val.						15%		
448	Models of invention and other improvements in the arts	"						Free		
449	Packing mats	"						5%		
450	Paintings, in oil or water colours, drawings, photographs, and lithographs and chromolithographs framed or otherwise	"						20%		
451	Percussion caps and fuses	"						10%		
452	Pipes, pipe cases and all other smokers' articles	"						25%		
453	Porcelain and earthen ware, not otherwise provided for	"						20%		
454	Precious stones and jewelry, and imitation thereof	"						25%		
455	Purses, card cases, and pocket books	"						25%		
456	Putty and putty powder	"						5%		
457	Razor strops	"						20%		
458	Sand paper	"						15%		
459	Saddles, bridles, saddlery, harness, &c.	"						20%		
460	Samples or musters of merchandise, imported in reasonable quantities and subject to the approval of the Customs Authorities	"						Free		
461	Shoe blacking	"						10%		
462	Sign boards, show cards and illustrated show bills	"						Free		
463	Soap, toilet	"						25%		
464	Soap, all other kinds	Catty	0 05.4		21.57		0 06.6	0 01.0	15	
465	Spoons and forks	Ad.val.						20%		
466	Starch and wash balls	"						10%		
467	Statuary	"						25%		
468	Toilet or dressing cases	"						25%		
469	Tortoise shell, manufactured	"						25%		
470	Toys, all kinds	"						25%		
471	Travellers' baggage	"						Free		
472	Trunks, portmanteaux, and travelling or courier bags	"						20%		
473	Twines of cotton, flax, and jute, and all others	"						10%		
474	Types	"						5%		
475	Umbrellas, parasols and sunshades	"						20%		
476	Umbrella sticks and handles	"						20%		
477	Vessels and boats	"						3%		
478	Wall or hanging paper	"						15%		
479	All articles, manufactured in whole or in part, not herein enumerated or provided for	"						25%		

No.

Articles.

**GROUP XVII.****Articles the importation of which is prohibited.**

- 480 Adulterated drugs and medicines.  
 481 False coin of any kind.  
 482 Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, photographs, or any other indecent or obscene articles.  
 483 Opium, (this prohibition does not apply to the opium imported by the Japanese Government for medical purposes).

**GROUP XVIII.****Articles the importation of which is restricted.**

- 484 Cattle, sheep, or any other animals and hides, skins, horns, hoofs, or any other part of any cattle, sheep or other animals, the importation of which may be prohibited when infected, or imported from a place where infection existed at the time of exportation.  
 485 The importation of arms, gunpowder and all munitions of war, may, from time to time, be prohibited by Imperial proclamation.

NOTE. The original values of the articles subject to specific duties were taken from the Customs' Returns for the five fiscal years ending June 30, 1881.

The rates of charges viz:—freights, marine insurance, commissions and other charges added to the original values were taken from the invoices of commodities recently imported; where rates of charges were not clearly specified in the invoices those upon kindred commodities of equal value were adopted.

Upon articles which have not been recently imported the rates of charges are taken from estimates formerly made by the Customs' appraisers.