

### THIRD SCHEDULE

CLASSES	GOODS
01	Chemicals used in industry, science and photography, as well as in agriculture, horticulture and forestry; unprocessed artificial resins, unprocessed plastics; manures; fire extinguishing compositions; tempering and soldering preparations; chemical substances for preserving foodstuffs; tanning substances; adhesives used in industry.
02	Paints, varnishes, lacquers; preservatives against rust and against deterioration of wood, colorants; mordants; raw natural resins; metals in foil and powder form for painters, decorators, printers and artists.
03	Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps, perfumery, essential oils, cosmetics, hair lotions; dentifrices.
04	Industrial oils and greases; lubricants; dust absorbing, wetting and binding compositions; fuels (including motor spirit) and illuminants; candles, wicks for lighting.
05	Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.
06	Common metals and their alloys; metal building materials; transportable buildings of metal; materials of metal for railway tracks; non-electric cables and wires of common metal; ironmongery, small items of metal hardware; pipes and tubes of metal; safes; goods of common metal not included in other classes; ores.
07	Machines and machine tools; motors and engines (except for land vehicles); machine coupling and transmission components (except for land vehicles); agricultural implements other than hand-operated; incubators for eggs.
08	Hand tools and implements (hand operated); cutlery, side arms; razors.
09	Scientific, nautical, surveying, electric, photographic, cinematographic, optical, weighing, measuring, signaling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording disc; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.
10	Surgical, medical, dental and veterinary apparatus and instruments, artificial limbs, eyes and teeth; orthopedic articles; suture materials.
11	Apparatus for lighting, heating, steam generating, cooking, refrigerating, drying, ventilating, water supply and sanitary purposes.
12	Vehicles, apparatus for locomotion by land, air or water.
13	Firearms, ammunition and projectiles; explosives; fireworks.
14	Precious metals and their alloys and goods in precious metals or coated therewith, not included in other classes; jewellery, precious stones; horological and chronometric instruments.
15	Musical instruments.
16	Paper, cardboard and goods made from these materials, not included in other classes; printed matter; bookbinding materials; photographs; stationery; adhesives for stationery or household purposes; artists' materials; paint brushes; typewriters and office requisites (except furniture); instructional and teaching materials (except apparatus); plastic materials for packaging (not included in other classes); printers' type; printing blocks.
17	Rubber, gutta-percha, gum, asbestos, mica and goods made from these materials and not included in other classes; plastics in extruded form for use in manufacture, packing, stopping and insulating materials; flexible pipes, not of metal.
18	Leather and imitations of leather, and goods made of these materials and not included in other classes; animal skins, hides; trunks and traveling bags; umbrellas, parasols and walking sticks; whips, harness and saddlery.
19	Building materials (non-metallic); non-metallic rigid pipes for building; asphalt, pitch and bitumen; non-metallic transportable buildings; monuments, not for metal.
20	Furniture, mirrors, picture frames; goods (not included in other classes) of wood, cork, reed, cane, wicker, horn, bone, ivory, whalebone, shell, amber, mother-of-pearl, meerschaum and substitutes for all these materials; or of plastics.

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21	Household or kitchen utensils and containers (not of precious metal or coated therewith); combs and sponges; brushes (except paint brushes); brush-making materials; articles for cleaning purposes; steel wool; unworked or semi-worked glass (except glass used in building); glassware; porcelain and earthenware not included in other classes.
22	Ropes, string, nets, tents, awnings, tarpaulins, sails, sacks and bags (not included in other classes); padding and stuffing materials (except of rubber or plastics); raw fibrous textile materials.
23	Yarns and threads; for textile use.
24	Textiles and textile goods, not included in other classes; bed and table covers.
25	Clothing, footwear, headgear.
26	Lace and embroidery; ribbons and braid; buttons, hooks and eyes, pins and needles; artificial flowers.
27	Carpets, rugs, mats and matting; linoleum and other materials for covering existing floors; wall hangings (non-textile).
28	Games and playthings, gymnastic and sporting articles not included in other classes; decorations for Christmas trees; playing cards.
29	Meat, fish, poultry and games; meat extracts; preserved, dried and cooked fruits and vegetables; jellies, jams, fruits compotes; eggs, milk and milk products; edible oils and fats.
30	Coffee, tea, cocoa, sugar, rice, tapioca, sago, artificial coffee; flour and preparations made from cereals; bread, pastry and confectionery, ices; honey, treacle; yeast, baking powder; salt, mustard; vinegar, sauces (condiments); spices; ice.
31	Agriculture, horticulture and forestry products and grains not included in other classes; live animals; fresh fruits and vegetables; seeds, natural plants and flowers; foodstuffs for animals, malt.
32	Beers; mineral and aerated waters and other non-alcoholic drinks; fruit drinks and fruit juices; syrups and other preparation for making beverages.
33	Alcoholic beverages (except beers).
34	Tobacco; smokers' articles; matches.

<b>CLASSES</b>	<b>SERVICES</b>
35	Advertising; business management; business and administration; office functions.
36	Insurance; financial affairs; monetary affairs; real estate affairs.
37	Building construction; repair; installation services.
38	Telecommunications.
39	Transport; packaging and storage of goods; travel arrangement; storage of data of documents (electronic).
40	Treatment of materials and printing services.
41	Education; providing of training; entertainment; sporting and cultural activities.
42	Scientific and technological services and research and design relating thereto; industrial analysis and research services; design and development of computer hardware and software; legal services.
43	Services for providing food and drink; temporary accommodation.
44	Medical services; veterinary services; hygienic and beauty care for human beings or animals; agriculture, horticulture and forestry services.
45	Personal and social services rendered by others to meet the needs of individuals; security services for the protection of property and individuals.

## 商品和服務區分表

类别	商品
第一类	用于工業、科學、攝影、農業、園藝、林業之化學品；未加工人造樹脂、未加工的塑膠、肥料、滅火製劑、淬火和金屬焊接用製劑；保存食品用化學物品；鞣劑；工業用粘著劑。
第二类	油漆（顏料）、亮光漆、天然漆、防腐和木材防腐漆；著色漆；煤染漆；未加工之人造樹脂；塗漆用、裝潢用、印刷用及藝術用金屬箔與屬粉。
第三类	洗衣用漂白劑及其他洗衣用品，清潔、亮光、洗擦（去污）及研磨用劑；肥皂；香水（香料）、香精油；化妝品，美髮水；潔齒劑。
第四类	工業用油及油脂；潤滑劑（油）；吸收、濕潤、凝聚灰塵用品；燃料（包括馬達用）及照明用油、蠟燭，燈心。
第五类	藥品、獸醫及衛生用製劑；醫用營養品、嬰兒食品；膏藥、敷藥用材料；填牙材料、蠟；消毒劑；殺虫劑；殺菌劑、除草劑。
第六类	普通金屬及其合金；金屬建築材料；可移動金屬建築物；鐵軌用金屬材料；非電氣用纜索和金屬線；鐵器、小五金器材；金屬管；保險箱；不屬別類之普通金屬製品；礦砂。
第七类	機器及工具機；馬達和引擎（陸上車輛用除外）；機器用連接器和轉動零件（陸上車輛用除外）；農具、孵卵器。
第八类	手工用具和器具（手操作的）；剪刀及刀叉匙餐具；佩刀；剃刀。
第九类	科學、航海、測量、電氣、攝影、光學、計重、計量、信號、檢查（監督）、救生和教學用具及儀器；聲音或影像紀錄、傳送或複製（再生）用器具；磁性資料載體、紀錄磁碟；自動販賣機和貨幣操作（管理）器具之機械裝置；現金出納機、計算機及資料處理設備；滅火器械。
第十类	外科、內科、牙科和獸醫用器及儀器，義肢、義眼、假牙；整形用品；傷口縫合材料。
第十一类	照明、加熱、產生蒸氣、烹飪、冷凍、干燥、通風、給水及衛生設備裝置。
第十二类	車輛（交通工具）；陸運、空運或水運用器具。
第十三类	火器；火藥及發射體；爆炸物；煙火。
第十四类	貴金屬及其合金以及不屬別類之貴重金屬製品或鍍有貴重金屬之物品；珠寶、寶石；鐘錶及計時儀器。
第十五类	樂器。
第十六类	不屬別類之紙、紙板及其製品；印刷品；裝訂材料；照片；文具；文具或家庭用黏著劑；美術用品；畫筆；打字機及辦公用品（家具除外）；教導及教學用品（儀器除外）；包裝用塑膠品（不屬別類者）；印刷用鉛字；印刷板。
第十七类	不屬別類之橡膠（馬來樹膠）、樹膠、石棉、云母以及該等材料之製品；生產時使用的射出成型塑膠；包裝、填塞和絕緣材料；非金屬軟管。
第十八类	皮革與人造皮革（仿皮革）以及不屬別類之皮革及人造皮製品；獸皮；皮箱及旅行箱；傘、陽傘及手杖；鞭及馬具。
第十九类	建築材料（非金屬）；建築用非金屬硬管；柏油、瀝青；可移動之非金屬建築物；非金屬紀念碑。

- 第二十類 家具、鏡子、畫框；不屬別類之木、軟木、蘆葦、藤、條、角、骨、象牙、鯨骨、貝殼、琥珀、珍珠母、海泡石製品、以及該等材料之代用品或塑膠製品。
- 第二十一類 家庭或廚房用具及用器（非貴金屬所製，也非鍍有貴金屬者）；梳子及海綿；刷子（畫筆除外）、製刷材料；清潔用具；鋼絨；未加工或半加工玻璃（建築用玻璃除外）；不屬別類之玻璃器皿，瓷器及陶器。
- 第二十二類 纜、繩、網、篷、防水布、帆、袋（不屬別類者）；襯墊及填塞材料（橡膠或塑膠除外）；紡織纖維原料。
- 第二十三類 紡織用紗、線。
- 第二十四類 不屬別類之布料及紡織品；床單和桌布。
- 第二十五類 衣服；靴鞋；帽子。
- 第二十六類 花邊及刺繡、飾帶及緞帶（髮辮）；鈕扣、鉤扣、扣針及縫針；人造花。
- 第二十七類 地毯、草墊、蓆類、油氈及其他鋪地板用品；非紡織品牆帷。
- 第二十八類 遊戲器具及玩具、不屬別類之體育及運動器具、聖誕樹裝飾品、紙牌。
- 第二十九類 肉、魚、家禽及野味、肉精；干製及烹調的水果和蔬菜、果醬、蛋、乳及製品；食用油脂。
- 第三十類 咖啡、茶、可可、糖、米、樹薯粉、西谷米、代用咖啡、麵粉及穀類調製品、麵包、糕餅及糖果、冰品；蜂蜜、糖漿；酵母、發酵粉；鹽、芥末；醋、調味品、調味用香料；冰。
- 第三十一類 農業、園藝及林業產品及不屬別類之穀物；活動物（活禽獸及水產）；鮮果及蔬菜；種子、天然植物及花卉；動物飲料、麥芽。
- 第三十二類 啤酒；礦泉水及汽水以及其他不含酒精及飲料；水果飲料及果汁；糖漿及其他飲料用之製品。
- 第三十三類 含酒精飲料（啤酒除外）。
- 第三十四類 筴草；筴具；火柴。

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## 类别

## 服务

- 第三十五類 廣告；企業管理；企業經營；事務處理。
- 第三十六類 保險；財務；金融；不動產業務。
- 第三十七類 營建；修繕；安裝服務。
- 第三十八類 通訊。
- 第三十九類 運輸；商品捆扎及倉儲；旅行安排。
- 第四十類 材料處理。
- 第四十一類 教育；訓練；娛樂；運動及文化活動。
- 第四十二類 科學工業之研究；工業之分析及考察；電腦程式設計及不屬別類服務；法律服務。
- 第四十三類 飲食供應，臨時住宿，酒店，餐廳。
- 第四十四類 醫療及衛生之服務，獸醫及美容服務，農業、園藝學及森林學服務。
- 第四十五類 公關服務包括保安，私家偵探，伴遊，喪事及婚姻介紹所服務。