

1974 年約克安特衛普規則(含 1990 年修正)

THE YORK-ANTWERP RULES 1974 as amended 1990

Y.A. Rules 1974/1990

Rule of interpretation

In the adjustment of general average the following lettered and numbered Rules shall apply to the exclusion of any Law and Practice inconsistent therewith.

Except as provided by the numbered Rules, general average shall be adjusted according to the lettered Rules.

序言規則

於理算共同海損時，下列各文字規則及數字規則，適用任何與之不一致之法律及習慣。

除數字規則有另行規定外，共同海損理算應依文字規則理算之。

Rule A

There is a general average act, when, and only when, any extraordinary sacrifice or expenditure is intentionally and reasonably made or incurred for the common safety for the purpose of preserving from peril the property involved in a common maritime adventure.

規則 A

於或僅於共同海事冒險中遭遇海難，為共同安全及保存之目的，故意及合理所為或所發生任何非常犧牲或費用為共同海損行為。

Rule B

General average sacrifices and expenses shall be borne by the different contributing interests on the basis hereinafter provided.

規則 B

共同海損之犧牲及費用，應由各利害關係人，依照後開規定之基準負擔之。

Rule C

Only such losses, damages or expenses which are the direct consequence of the general average act shall be allowed as general average.

Loss or damage sustained by the ship or cargo through delay, whether on the voyage or subsequently, such as demurrage, and any indirect loss whatsoever, such as loss of market, shall not be admitted as general average.

規則 C

僅限於共同海損行為所直接發生之滅失、毀損或費用，得認為共同海損。

船舶或貨物因遲延，無論於航程中或其後航程所遭受之滅失或毀損，例如延滯，以及任何間接損失，例如市場損失，均不得認為共同海損。

Rule D

Rights to contribution in general average shall not be affected, though the event which gave rise to the sacrifice or expenditure may have been due to the fault of one of the parties to the adventure, but this shall not prejudice any remedies or defences which may be open against or to that party in respect of such fault.

規則 D

共同海損之犧牲或費用，即使其發生原因係為共同冒險中某方過失所致，其在共同海損中應受分攤之權利並不受影響；但任何對其有關該項過失之索償或抗辯之行使，並不因之有所妨礙。

Rule E

The onus of proof is upon the party claiming in general average to show that the loss or expense claimed is properly allowable as general average.

Rule F

Any extra expense incurred in place of another expense which would have been allowable as general average shall be deemed to be general average and so allowed without regard to the saving, if any, to other interests, but only up to the amount of the general average expense avoided.

Rule G

General average shall be adjusted as regards both loss and contribution upon the basis of values at the time and place when and where the adventure ends.

This rule shall not affect the determination of the place at which the average statement is to be made up.

Rule I. Jettison of cargo

No jettison of cargo shall be made good as general average unless such cargo is carried in accordance with the recognised custom of the trade.

Rule II. Damage by jettison and sacrifice for the common safety

Damage done to a ship and cargo, or either of them, by or in consequence of a sacrifice made for the common safety, and by water which goes down a ship's hatches opened or other opening made for the purpose of making a jettison for the common safety, shall be made good as general average.

Rule III. Extinguishing fire on shipboard

Damage done to a ship and cargo, or either of them, by water or otherwise, including damage by beaching or scuttling a burning ship, in extinguishing a fire on board the ship, shall be made good as general average; except that no compensation shall be made for damage by smoke or heat however caused.

Rule IV. Cutting away wreck

Loss or damage sustained by cutting away wreck or parts of the ship which have been previously carried away or are effectively lost by accident shall not be made good as general average.

規則 E

請求共同海損之人應負舉證之責，以證明其所索償之損失或費用確可認為共同海損。

規則 F

任何可替代得認為共同海損費用所發生之額外費用，應視為共同海損，而不論其對其他利害關係人是否有所減省，但僅以所避免之共同海損費用數額為限。

規則 G

有關共同海損損失及分攤之理算，均應以冒險終了地／時之價值為基準理算之。

本規則不影響海損理算書製作地點之決定。

規則 I 貨物之投棄

經投棄之貨物，不得從共同海損補償，但係依照已承認之貿易習慣裝運者除外。

規則 II 為共同安全之投棄及犧牲所致之毀損

為共同安全所為之犧牲或其後果所致及為共同安全之投棄目的所為之開艙或其他開口，而使水侵入致船舶及貨物或其他一之毀損者，均得以共同海損補償。

規則 III 熄滅船火

為熄滅船上火災，而由於水或其他情況，包括將著火船隻駛上淺灘或鑿沉所致船舶及貨物或其他一之毀損，均得以共同海損補償；但因任何煙燻或過熱所致毀損，不得受償。

規則 IV 割斷殘餘物

凡前經意外被沖走或實際已滅失之殘餘物或船舶部份，其割棄所蒙受之滅失或毀損，均不得以共同海損補償。

Rule V. Voluntary stranding

When a ship is intentionally run on shore for the common safety, whether or not she might have been driven on shore, the consequent loss or damage shall be allowed in general average.

Rule VI. Salvage remuneration.

1. Expenditure incurred by the parties to the adventure on account of salvage, whether under contract or otherwise, shall be allowed in general average to the extent that the salvage operations were undertaken for the purpose of preserving from peril the property involved in the common maritime adventure. Expenditure allowed in General Average shall include any salvage remuneration in which the skill and efforts of the Salvors in preventing or minimising damage to the environment such as is referred to in Article 13 paragraph 1(b) of the International Convention on Salvage, 1989 have been taken into account.
2. Special Compensation payable to a Salvor by the Shipowner under Article 14 of the said Convention to the extent specified in paragraph 4 of that Article or under any other provision similar in substance shall not be allowed in General Average.

Rule VII. Damage to machinery and boilers.

Damage caused to any machinery and boilers of a ship which is ashore and in a position of peril, in endeavouring to refloat, shall be allowed in general average when shown to have arisen from an actual intention to float the ship for the common safety at the risk of such damage; but where a ship is afloat no loss or damage caused by working the propelling machinery and boilers shall in any circumstances be made good as general average.

Rule VIII. Expenses lightening a ship when ashore, and consequent damage

When a ship is ashore and cargo and ship's fuel and stores or any of them are discharged as a general average act, the extra cost of lightening, lighter hire and reshipping if incurred and the loss or damage sustained thereby, shall be admitted as general average.

Rule IX. Ship's material and stores burnt for fuel

Ship's materials and stores, or any of them, necessarily burnt for fuel for the common safety at a time of peril, shall be admitted as general average, when and only when an ample supply of fuel had been provided; but the estimated quantity of fuel that would have been consumed, calculated at the price current at the ship's last port of departure at the date of her leaving, shall be credited to the general average.

規則 V 自願擱淺

船舶為共同安全而故意駛上岸灘所致之毀損滅失，無論船舶是否可能被迫上岸，得認為共同海損。

規則 VI 救助報酬

1. 冒險各方因救助所發生之費用，無論係基於契約或其他方式，均可認為共同海損；但限於該救助之目的，係於危險中保全共同海事冒險中之財物。

得認為共同海損之費用，應包括任何救助人以其技術或努力為防止或減輕對環境損害之救助報酬，例如應將1989年國際救助公約第13條第1(b)項予以考慮。

2. 船舶所有人依該公約第14條第4項或任何其他實質上之類似條款之規定而應支付給救助人之特別補償金，不得認為共同海損。【1990年增訂】

規則 VII 機器及鍋爐之毀損

船舶擱淺於岸上並處於危難時，為共同安全而冒任何機器鍋爐將受毀損之危險試圖重行浮起船舶，而於試圖浮起時造成任何機器鍋爐毀損，得認為共同海損；但當船舶漂浮，使用推動機器及鍋爐所致之滅失或毀損，在任何情況下均不得由共同海損補償。

規則 VIII 減輕擱淺船舶載重之費用及附隨之損害

船舶擱淺於岸灘，其貨物及船舶之燃料、供應或其一，以共同海損行為起卸時，減輕積載、租用駁船、重裝(如有發生)等額外費用，及因其所蒙受之滅失或毀損，均得認為共同海損。

規則 IX 船舶物料或供應被用作燃料

於或僅於燃料原已充份準備時，於海難中為共同安全，船舶之物料及供應或其一必須被用作燃料時，其得認為共同海損；原應消耗之燃料估計量，依該船最後港口駛離日之市價計算，貸入共同海損。

Rule X. Expenses at port of refuge etc.

- (a) When a ship shall have entered a port or place of refuge or shall have returned to her port or place of loading in consequence of accident, sacrifice or other extraordinary circumstances, which render that necessary for the common safety, the expenses of entering such port or place shall be admitted as general average; and when she shall have sailed thence with her original cargo, or part of it, the corresponding expenses of leaving such port or place consequent upon such entry or return shall likewise be admitted as general average. When a ship is at any port or place of refuge and is necessarily removed to another port or place because repairs cannot be carried out in the first port or place, the provisions of this Rule shall be applied to the second port or place as if it were a port or place of refuge and the cost of such removal including temporary repairs and towage shall be admitted as general average. The provisions of Rule XI shall be applied to the prolongation of the voyage occasioned by such removal.
- (b) The cost of handling on board or discharging cargo, fuel or stores whether at a port or place of loading, call or refuge, shall be admitted as general average, when the handling or discharge was necessary for the common safety or to enable damage to the ship caused by sacrifice or accident to be repaired if the repairs were necessary for the safe prosecution of the voyage, except in cases where the damage to the ship is discovered at a port or place of loading or call without any accident or other extraordinary circumstances connected with such damage having taken place during the voyage.

The cost of handling on board or discharging cargo, fuel or stores shall not be admissible as general average when incurred solely for the purpose of restowage due to shifting during the voyage unless such restowage is necessary for the common safety.

- (c) Whenever the cost of handling or discharging cargo, fuel or stores is admissible as general average, the costs of storage, including insurance if reasonably incurred, reloading and stowing of such cargo, fuel or stores shall likewise be admitted as general average. But when the ship is condemned or does not proceed on her original voyage storage expenses shall be admitted as general average only up to the date of the ship's condemnation or of the abandonment of the voyage or up to the date of completion of discharge of cargo if the condemnation or abandonment takes place before that date.

Rule XI. Wages and maintenance of crew and other expenses bearing up for and in a port of refuge, etc.

- (a) Wages and maintenance of master, officers and crew reasonably incurred and fuel and stores consumed during the prolongation of the voyage occasioned by a ship entering a port or place of refuge or returning to her port or place of

規則 X 避難港之費用等項

- (a) 因意外、犧牲或其他非常情況，為共同安全所必需，而使船舶駛入避難港或地點或折返其裝貨港或地點時，其駛入是項港口或地點之費用得認為共同海損；是項駛入或折返之後，如船舶自彼處載運原貨或原貨之一部航行，則其駛離該港口或地點之相對費用，亦得同樣認為共同海損。當船舶在其他避難港或地點，由於在該第一港口或地點無法進行修理而必須移往其他港口或地區時，本條之規定得適用此第二港口或地點，一如其為避難港或地區，此項移動費用，包括臨時修理及拖帶在內，均可認為共同海損。規則 XI 規定得適用此項移動而致之延長航程。
- (b) 無論在裝貨港、靠泊港或避難港或地點之船上搬移或卸下貨物、燃料及供應之費用，均得認為共同海損；但以是項整理或卸下，為共同安全所必需，或使船舶因犧牲或意外所致損害得能安全繼續其航程而為必要之修理者為限，但如在裝貨港或靠泊港或地點發現船舶毀損，然於航程中並未發生任何與此損害有關連之意外或其他非常情況者除外。如於航程中因貨物移動而為重新堆載者，船上所發生之搬移或卸下貨物、燃料及供應之費用，不得認為共同海損。但如該重新堆載係為共同安全所必需者除外。
- (c) 貨物、燃料及供應之搬移或卸下費用得認為共同海損時，是項貨物、燃料及供應之存倉、重裝及堆放費用，包括合理發生之保險費在內，亦得同樣認為共同海損。但當船舶無法或不駛行原航程時，則以無法或放棄原航程之日為止，或至貨物完全卸載之日(該無法或放棄發生在該日之前)為止之存倉費用得認為共同海損。

規則 XI 駛往及於避難港等船員之薪金給養及其他費用

- (a) 如船舶駛入避難港或地點或折返其裝貨港或地點之費用，依規則 X 第(a)項可認為共同海損時，則因此項駛入避難港或地點或折返其裝貨港

loading shall be admitted as general average when the expenses of entering such port or place are allowable in general average in accordance with Rule X(a).

- (b) When a ship shall have entered or been detained in any port or place in consequence of accident, sacrifice or other extraordinary circumstances which render that necessary for the common safety, or to enable damage to the ship caused by sacrifice or accident to be repaired, if the repairs were necessary for the safe prosecution of the voyage, the wages and maintenance of the master, officers, and crew reasonably incurred during the extra period of detention in such port or place until the ship shall or should have been made ready to proceed upon her voyage, shall be admitted in general average.

Provided that when damage to the ship is discovered at a port or place of loading or call without any accident or other extraordinary circumstance connected with such damage having taken place during the voyage, then the wages and maintenance of master, officers and crew and fuel and stores consumed during the extra detention for repairs to damage so discovered shall not be admissible as general average, even if the repairs are necessary for the safe prosecution of the voyage.

When the ship is condemned or does not proceed on her original voyage, wages and maintenance of the master, officers and crew and fuel and stores consumed shall be admitted as general average only up to the date of the ship's condemnation or of the abandonment of the voyage or up to the date of completion of discharge of cargo if the condemnation or abandonment takes place before that date.

Fuel and stores consumed during the extra period of detention shall be admitted as general average, except such fuel and stores as are consumed in effecting repairs not allowable in general average.

Port charges incurred during the extra period of detention shall likewise be admitted as general average except such charges as are incurred solely by reason of repairs not allowable in general average.

- (c) For the purpose of this and the other Rules wages shall include all payments made to or for the benefit of the master, officers and crew, whether such payments be imposed by law upon the shipowners or be made under the terms or articles of employment.
- (d) When overtime is paid to the master, officers or crew for maintenance of the ship or repairs, the cost of which is not allowable in general average, such overtime shall be allowed in general average only up to the saving in expense which would have been incurred and admitted as general average, had such overtime not been incurred.

Rule XII. Damage to cargo in discharging, etc.

Damage to or loss of cargo, fuel or stores caused in the act of handling, discharging, storing, reloading and stowing shall be made good as general average, when and only when the cost of those measures respectively is admitted as general average.

或地點所生航程延長期間所合理發生之船長、船員及水手之薪金及給養、以及所消耗之燃料及供應，均得認為共同海損。

- (b) 因意外、犧牲或其他為共同安全所必需之非常情況，或為對犧牲或意外所致船舶之毀損得能安全繼續航程所為必要修理，而使船舶駛入或被阻留於任何港口或地點時，其船長、船員或水手於該船在該港口或地點滯留，至該船將或已準備繼續其航程為止之額外時間所發生之薪金及給養，均得認為共同海損。

於裝貨港或停泊港或地點發現船舶毀損，然於航程中並未發生任何與此損害有關連之意外或其他非常情況者，則為修理該發現毀損之額外滯留時間之船長、船員及水手之薪金及給養、以及所消耗之燃料及供應，均不得認為共同海損，即使該修理為安全繼續航程所必要者亦同。

然當船舶無法或不駛行原航程時，則以無法或放棄原航程之日為止，或至貨物完全卸載之日(該無法或放棄發生在該日之前)為止之船長、船員及水手之薪金及給養、以及所消耗之燃料及供應，均可認為共同海損。

於該額外滯留期間所消耗之燃料及供應，可認為共同海損，但進行修理期間之燃料及供應消耗，不應認為共同海損。

於該額外滯留期間所發生之港埠費用亦可認為共同海損，但該項港埠費用完全修理所生者，不應認為共同海損。

- (c) 本條或其他各條所謂之薪金，包括船舶所有人依法或於雇用條件或條款規定，所有給付船長、船員及水手及為彼等利益而支付之款項。
- (d) 為船舶日常保養或修理而支付船長、船員、或水手之逾時工作費，不得認為共同海損。但如不為此項逾時工作，即會發生且被認為共同海損時，則此項逾時工作所節省之部份得認為共同海損。

規則 XII 卸貨所致毀損

貨物、燃料或供應於搬移、卸載、入棧、重裝及堆存等行為所致之毀損及滅失，得由共同海損補償，但以或僅以前述各項措施之費用可認為共同海損者為限。

Rule XIII. Deductions from cost of repairs

Repairs to be allowed in general average shall not be subject to deductions in respect of 'new for old' where old material or parts are replaced by new unless the ship is over fifteen years old in which case there shall be a deduction of one third. The deductions shall be regulated by the age of the ship from 31 December of the year of completion of construction to the date of the general average act, except for insulation, life and similar boats, communications and navigational apparatus and equipment, machinery and boilers for which the deductions shall be regulated by the age of the particular parts to which they apply.

The deductions shall be made only from the cost of the new material or parts when finished and ready to be installed in the ship.

No deduction shall be made in respect of provisions, stores, anchors and chain cables.

Drydock and slipway dues and costs of shifting the ship shall be allowed in full.

The costs of cleaning, painting or coating of bottom shall not be allowed in general average unless the bottom has been painted or coated within the twelve months preceding the date of the general average act in which case one half of such costs shall be allowed.

Rule XIV. Temporary repairs

Where temporary repairs are effected to a ship at a port of loading, call or refuge, for the common safety, or of damage caused by general average sacrifice, the cost of such repairs shall be admitted as general average.

Where temporary repairs of accidental damage are effected in order to enable the adventure to be completed, the cost of such repairs shall be admitted as general average without regard to the saving, if any, to other interest, but only up to the saving in expense which would have been incurred and allowed in general average if such repairs had not been effected there.

No deductions 'new for old' shall be made from the cost of temporary repairs allowable as general average.

Rule XV. Loss of freight

Loss of freight arising from damage to or loss of cargo shall be made good as general average, either when caused by a general average act, or when the damage to or loss of cargo is so made good.

Deduction shall be made from the amount of gross freight lost, of the charges which the owner thereof would have incurred to earn such freight, but has, in consequence of the sacrifice, not incurred.

Rule XVI. Amount to be made good for cargo lost or damaged by sacrifice

The amount to be made good as general average for damage to or loss of cargo sacrificed shall be the loss which has been sustained thereby based on the value at the time of discharge, ascertained

規則 XIII 修理費用之扣減

凡認為共同海損之修理，以新材料或零件更換舊有者，對此「新換舊」均不予扣減，但如船舶已逾十五年者，應按三分之一扣減。此項扣減船齡依據，以船舶建造完成當年之十二月三十一日起，至共同海損行為日計算之。但如為獨立個體、救生艇或類似小艇、通訊及航行儀器及設備、機器及鍋爐等之扣減，則以其個別零件使用之年數為準。

此項扣減僅以已完成並準備裝於船上之新材料或零件成本為之。

凡糧食、供應、錨鏈等均得不予扣減。

乾塢及船架費及移船費用，均全部認為共同海損。

船底清除、上漆或護漆之成本，不認為共同海損。但如船底於共同海損行為之日前十二個月內，曾經油漆或護漆者，則上述費用之一半，得認為共同海損。

規則 XIV 臨時修理

為共同安全或為共同海損犧牲所致之毀損，船舶在裝貨港、靠泊港或避難港進行臨時修理時，該項修理費用得認為共同海損。

如意外毀損臨時修理之進行僅為使冒險得以完成者，則不問是否對其他關係人可能有所節省(如有)，其臨時修理費用得認為共同海損；但只以如不在該處進行是項修理，即會發生及被認為共同海損所節省之費用為限。

認為共同海損之臨時修理費用將不為「新換舊」之扣減。

規則 XV 運費損失

貨物毀損或滅失所致之運費損失，得由共同海損補償，無論是項貨物之毀損或滅失係因共同海損行為所致或可得由共同海損予以補償。

運費損失總額內，應扣減船舶所有人為賺取此項運費必須支付，但因犧牲之結果而無須支付之費用。

規則 XVI 犧牲所致貨物滅失或毀損之受償額

貨物因犧牲而蒙受毀損或滅失，得以共同海損受補償之數額，應以貨物卸貨時之價值為基礎，並以送交受貨人之商業

from the commercial invoice rendered to the receiver or if there is no such invoice from the shipped value The value at the time of discharge shall include the cost of insurance and freight except insofar as such freight is at the risk of interests other than the cargo.

When cargo so damaged is sold and the amount of the damage has not been otherwise agreed, the loss to be made good in general average shall be the difference between the net proceeds of sale and the net sound value as computed in the first paragraph of this Rule.

Rule XVII. Contributory values

The contribution to a general average shall be made upon the actual net value of the property at the termination of the adventure except that the value of cargo shall be the value at the time of discharge, ascertained from the commercial invoice rendered to the receiver or if there is no such invoice from the shipped value. The value of the cargo shall include the cost of insurance and freight unless and insofar as such freight is at the risk of interests other than the cargo, deducting therefrom any loss or damage suffered by the cargo prior to or at the time of discharge. The value of the ship shall be assessed without taking into account the beneficial or detrimental effect of any demise or time charter-party to which the ship may be committed.

To these values shall be added the amount made good as general average for property sacrificed, if not already included, deduction being made from the freight and passage money at risk of such charges and crew's wages as would not have been incurred in earning the freight had the ship and cargo been totally lost at the date of the general average act and have not been allowed as general average; deduction being also made from the value of the property of all extra charges incurred in respect thereof subsequently to the general average act, except such charges as are allowed in general average.

Where cargo is sold short of destination, however, it shall contribute upon the actual net proceeds of sale, with the addition of any amount made good as general average.

Passenger's luggage and personal effects not shipped under bill of lading shall not contribute in general average.

Rule XVIII. Damage to ship

The amount to be allowed as general average for damage or loss to the ship, her machinery and/or gear caused by a general average act shall be as follows:

(a) When repaired or replaced,

The actual reasonable cost of repairing or replacing such damage or loss subject to deduction in accordance with Rule XIII;

(b) When not repaired or replaced,

The reasonable depreciation arising from such damage or loss, but not exceeding the estimated cost of repairs. But where the ship is an actual total loss or when the cost of repairs of the damage would exceed the value of the ship when repaired, the amount to be allowed as general average shall be the difference between the estimated sound value of

發票，或如無該發票時，則以裝船價值確定之。卸貨時價值，包括保險費及運費，但如運費係由貨物以外之其他關係人承擔風險者除外。

如受損貨物被出售，且受損金額未有其他約定時，則以出售淨所得與按本條前項規定計算之完好淨值之差額，為可由共同海損補償之損失。

規則 XVII 分攤價值

除貨物之價值為卸貨時，以送交受貨人之商業發票所確定之價值，或如無該發票時，則為裝船價值外，共同海損所應分攤之價值，應為冒險終止時財物之實際淨價值。卸貨時之價值，包括保險費及運費，並扣除貨物於卸貨前或當時所遭受任何之滅失或毀損，但如運費係由貨物以外之其他關係人承擔風險者除外。評估船舶之價值時，對船舶已有之光船租船或論時傭船契約所有之利益或損害，均不予考慮。

前項所述之價值，應加上因財物犧牲可自共同海損獲得之補償額；如其補償額尚未包括在內，則於共同海損行為之日，如船貨全部滅失，無須支付為賺取運費之費用及船員薪金，應由危險中之運費或客票中扣減，且不得認為共同海損。共同海損行為後發生之額外費用，亦應自有關財物價值中扣減，但得認為共同海損之部份除外。

貨物於目的地前出售，則以出售淨所得加上任何自共同海損所獲得之補償額為分攤。

非依載貨證券載運之旅客行李、私人用品均不分攤共同海損。

規則 XVIII 船舶之毀損

因共同海損行為所致船舶、其機器及/或索具毀損或滅失，得認為共同海損之數額如下：

(a) 已修理或更換者，

應為該毀損或滅失之實際合理修理或更換之成本，並依規則 XIII 之規定予以扣減；

(b) 未經修理或更換者，

因該毀損或滅失所造成之合理折舊，但不得超過所估計之修理費用。如船舶實際全損，或毀損修理成本將超過修理後船舶之價值時，得認為共同海損之金額應為扣減不屬共同海損毀損之估計費用後之船

the ship after deducting therefrom the estimated cost of repairing damage which is not general average and the value of the ship in her damaged state which may be measured by the net proceeds of sale, if any.

Rule XIX. Undeclared or wrongfully declared cargo

Damage or loss caused to goods loaded without the knowledge of the shipowner or his agent or to goods wilfully misdescribed at time of shipment shall not be allowed as general average but such goods shall remain liable to contribute, if saved.

Damage or loss caused to goods which have been wrongfully declared on shipment at a value which is lower than their real value shall be contributed for at the declared value, but such goods shall contribute upon their actual value.

Rule XX. Provision of funds

A commission of two per cent. of general average disbursements, other than the wages and maintenance of master, officers and crew and fuel and stores not replaced during the voyage, shall be allowed in general average, but when the funds are not provided by any of the contributing interests, the necessary cost of obtaining the funds required by means of a bottomry bond or otherwise, or the loss sustained by owners of goods sold for the purpose, shall be allowed in general average.

The cost of insuring money advanced to pay for general average disbursements shall also be allowed in general average.

Rule XXI. Interest on losses made good in general average

Interest shall be allowed on expenditure, sacrifices and allowances charged to general average at the rate of seven per cent per annum, until the date of the general average statement, due allowance being made for any interim reimbursement from the contributory interests or from the general average deposit fund.

Rule XXII. Treatment of cash deposits

Where cash deposits have been collected in respect of cargo's liability for general average, salvage or special charges, such deposits shall be paid without any delay into a special account in the joint names of a representative nominated on behalf of the shipowner and a representative nominated on behalf of the depositors in a bank to be approved by both. The sum so deposited together with accrued interest, if any, shall be held as security for payment to the parties entitled thereto of the general average, salvage or special charges payable by cargo in respect to which the deposits have been collected. Payments on account of refund of deposits may be made if certified to in writing by the average adjuster. Such deposits and payments or refunds shall be without prejudice to the ultimate liability of the parties.

船估計完好價值，與船舶毀損情況下之價值之差額，船舶毀損情況下之價值，可以其出售之淨所得為準(如有)。

規則 XIX 未申報或不實申報之貨物

所裝載之貨物未為船舶所有人或其代理人所知悉，或於裝運時故意謊報者，其毀損或滅失不得認為共同海損；但是項貨物如被保全時，仍應分攤共同海損。貨物於裝運時為不實價值之聲明，致申明價值低於其實際價值者，其毀損或滅失之受補償額應以其申報價值計算，但其應負分攤責任則應照其實際價值計算。

規則 XX 基金款項之供給

船長、船員、水手之薪金及該航程中不予補充之給養及燃料與供應以外之共同海損費用，得以其百分之二作為佣金而認為共同海損，如分攤關係人未提供基金款項，則為獲得基金所為之船貨押貸保證或其他方法所生之必要成本，或為獲得基金之目的而變賣貨物使貨主蒙受之損失，均得認為共同海損。

共同海損費用墊款之保險費，亦得認為共同海損。

規則 XXI 共同海損損失補償之利息

共同海損費用、犧牲及應受補償部份，應按年息百分之七計算利息，計至海損理算書完成之日為止，但如已由分攤關係人或自海損保證金中暫行支付補償者則應予扣減。

規則 XXII 現金保證金之處理

貨物為共同海損、救助費用或特別費用所負擔之責任，所繳納之現金保證金，是項保證金應毫不遲延地以船舶所有人所指定之代表及繳付保證金之人所指定之代表之聯合名義，支付並存入雙方認可銀行之特別帳戶內。此項保證金及其可能獲得之利息(如有)，即係該繳付保證金之貨物對共同海損、救助費用或特別費用負擔部份支付之保證。暫付款或保證金之退還悉憑海損理算師書面證明為之、但此項保證金及其支付或退還應不損及與各關係人之最終責任。