

結語

Conclusion

## 結語：百年海關里程碑

從香港海關過去一百年的發展歷史，可見香港確實擁有一支非常獨特的海關隊伍。由於香港不設關稅，香港海關致力維持香港自開埠以來一向奉行的自由貿易政策，向極少數的貨物徵收稅款和施加進出口管制。然而，香港海關的工作卻殊不簡單，自緝私隊在 1909 年徵收酒精飲品稅開始，香港海關因應本港的社會和經濟情況，配合中國和國際的形勢發展，由最初以徵收應課稅品稅款為主，擴展至負責打擊走私、緝毒和防止濫用受管制藥物、保護知識產權、保障消費者權益、便利商貿及維護本港貿易信譽。由此可見，香港海關的職能跟其他海關組織相比更是多元化，它不單只在各關口把關執法，更積極參與香港及世界各國的執法合作事務和反罪惡行動，制定各項便利國際貿易的措施，簡化清關程序及推動海關與商界之間的合作，是同時肩負起執法及便利商貿的現代化海關隊伍。

在打擊毒品方面，自緝私隊在 1923 年首次搜獲海洛英後，香港海關竭力堵截毒品流入本港。1971 年，緝私隊更成為全球唯一一個對境內販毒活動進行刑事偵查的海關機構。香港海關更不斷與本地及海外的執法機構攜手合作打擊跨國毒品問題，包括遏止國際販毒活動、充公販毒得益、監管毒品化學前體，以及拘捕在逃的國際毒販，協助香港建立完善的緝毒制度，禁毒成效顯著。

此外，打擊侵犯版權和偽冒商標的活動亦是香港海關的重點工作之一。香港海關自 1974 年起便成為香港打擊盜版活動的執法機構，鏗而不捨地與不法分子角力，全力控制不同年代湧現的新興侵權行為。例如在九十年代，由於法例的漏洞令盜版光碟活動變得日益猖獗，導致香港被列入《美國特別 301 法案報

告》的監察名單內；但隨著政府收緊有關法例，以及香港海關在 1999 年成立特遣隊，從供應及零售方面雙管齊下採取行動，大力取締在製造、進出口和售賣等不同層面的盜版光碟活動，使以往在零售黑點公然售賣盜版光碟的情況逐漸式微，香港亦得以自監察名單中除名，解除美國所施加的貿易威脅。香港海關出色的反盜版執法工作，更成為世界各地海關學習的對象。

在保障稅收方面，無論是面對以往的非非法釀酒，或是現在的非非法燃油和香煙活動，香港海關均竭盡全力進行打擊，為香港政府提供可靠和穩定的稅收來源。此外，香港海關在五、六十年代開始規管甲醇，有效防止不法分子使用工業用甲醇非法釀酒，以保障市民的健康。為提高香港的競爭力，香港海關引進先進的電子技術和管理方法，推出「電子數據聯通應課稅品許可證系統」和「開放式保稅倉系統」，以減低業界的經營成本、提高處理應課稅品清關的透明度和效率，不但有效保障政府稅收，亦對從事與應課稅品有關的各行業帶來莫大的裨益。

在控制走私問題方面，隨著中國的開放和華南地區的經濟發展，在九十年代，利用俗稱「大飛」的快艇由香港走私高檔消費品包括電器和汽車到內地的情況非常嚴重。為徹底根除「大飛」走私情況，香港海關積極參與跨部門特遣隊，與各執法機構聯手執行反走私任務，成績有目共睹。另外，香港海關於 2002 年開展以情報為主導的運作模式，加強利用情報和風險管理技巧，一方面有效地遏止走私活動、打擊涉及毒品和應課稅品等罪行，另一方面亦達致便利合法商貿活動的目標。

在保障消費者權益方面，從前身的緝私隊自七十年代起，香港海關對於涉嫌出售不足秤產品（俗稱「呢秤」）、黃金成色不足、違反兒童玩具產品的安全要求和涉及虛假商品說明等問題加強執法行動，維護香港「購物天堂」的美譽，吸引中外遊客來港購物，為香港帶來龐大的經濟收益。

在協助本地商界進行國際貿易方面，自 1932 年香港加入英帝國特惠關稅制度後，工商業管理處的前身，即出入口管理處，為香港廠商簽發產地來源證及

特惠稅證，而其轄下的緝私隊，則確保香港廠商出口的貨物種類和數目與來源證或特惠稅證所載的內容相符，從而令本港製造貨品享有低稅優惠進入英帝國成員地區，藉此推動香港的工業發展。在貿易管制方面，從 1962 年實施的紡織品入口配額制度，以至 2003 年《內地與香港關於建立更緊密經貿關係的安排》(CEPA) 協定中關於香港輸往內地享有零關稅的安排，香港海關貿易管制處以及其前身—工業視察組，為香港嚴密把關，加強巡視工廠，確保香港廠商及出入口商的產品及貨物符合配額制度或 CEPA 的規定，使香港對外貿易得以順利進行，香港海關對香港經濟得以蓬勃發展作出重要貢獻。

在管制戰略物品方面，因應第一次世界大戰的爆發，緝私隊在 1915 年第一次協助香港政府實施戰略物品的管制，防止戰略物資出口至敵國。1937 年中日戰爭全面爆發，至 1938 年日本佔領廣州及深圳後，香港政府因應戰爭的局勢，禁止軍事物資從香港出口至中國內地，是為第二次實行管制戰略物品出口的措施。及至 1950 年韓戰爆發後，香港政府再次管制戰略物品的出口，工商業管理處和緝私隊協力禁止金屬機器、石油、石油設備、電子物品及船隻設備等從香港出口至北韓和中國。除因應戰爭局勢實施戰略物資管制外，香港政府亦為防範香港內部發生動亂時對本地物資供應的影響，實施重要物資的管制。

在國際海關合作方面，香港海關早於 1984 年便加入海關合作理事會（世界海關組織前身），並從 1987 年開始負責第一屆世界海關組織亞太區情報聯絡中心的運作，直至 1999 年。鑑於香港海關對亞太區海關事務的貢獻，香港海關在 2000 年獲推選為世界海關組織副主席，負責統籌及協調亞太區國家或地域海關之間的合作，以及推動由「世界海關組織」制定的各項打擊跨國和跨境有組織犯罪活動和便利國際商貿的措施。2001 年美國發生 911 恐怖襲擊後，香港海關協助美國海關人員檢查輸美貨櫃，並在 2005 年實施「保障及便利國際貿易標準框架」協議，和各國海關更緊密合作，打擊利用遠洋貨櫃進行恐怖活動。另一方面，香港海關亦積極參與「亞太經濟合作組織」海關程序小組的工作，協助

簡化清關程序及推動海關與商界之間的合作。近年來，為配合國家「十一五」規劃和泛珠三角經貿的長遠發展，香港海關與內地海關加強合作，共同研究及推行各項便利跨境貨物通關的措施，為泛珠區域的經濟及物流發展作出貢獻。從以上事例可見，香港海關已由過往因應國際局勢而行的執法組織，變為更積極與各地海關攜手合作打擊跨國犯罪活動、保障國際貿易安全，以及便利合法商貿。

現在的香港海關，和一百年前的緝私隊比較，不論在規模以至功能上，已有多方面的改變及長足的發展。自 1909 年成立以來，香港海關經過不斷的蛻變和成長，已由當年只有廿五人負責規管酒稅的緝私隊，發展成為今天一個擁有超過 5,500 名員工的獨立部門，是香港其中一支主要的執法隊伍。在過去一百年的歲月中，香港海關不斷與時並進，果敢面對不斷湧現的新挑戰和困難。在香港海關發展歷史中的每一個里程碑，均標誌著不同年代的海關人員因應香港社會和經濟的變遷，以及配合國際局勢的發展而作出的貢獻。展望未來，隨著香港海關推行部隊專業化，運用更現代化的管理模式，更多新口岸的落成，加上香港海關的新總部大樓於 2010 年啓用，香港海關將會邁向另一個新時代，繼往開來，為香港市民和工商界提供更優質的服務，積極發揮「護法守關，專業承擔」的精神。

# Conclusion: Milestones of Hong Kong Customs in the Past Hundred Years

The development of the Customs and Excise Department in the past hundred years reflects the unique nature of the customs service in Hong Kong. Without a tariff system in Hong Kong, the Hong Kong Customs always strives to maintain the free trade policy that Hong Kong has been practising since the opening up of its port, collecting excise duties and imposing import or export controls on very few items. However, the charter of the Hong Kong Customs is by no means simple. Since the establishment of the Preventive Service in 1909 for the purpose of collecting duties on liquors, the role of the Hong Kong Customs has been expanded over the years to cope with the socio-economic changes in Hong Kong and to address the development both in Mainland China and the world. Today, it covers a wide range of responsibilities including anti-smuggling, drug prevention, protection of intellectual property rights and consumer interests, as well as facilitation of trade and maintenance of Hong Kong's trade integrity. From the list of responsibilities, it is apparent that the functions of the Hong Kong Customs are more diversified than those of other customs administrations. Other than enforcing the law at the control points, the Hong Kong Customs also actively participates in international law enforcement cooperation and anti-crime operations, contributes to the formulation of

measures to facilitate trade, simplifies customs clearance procedures, and fosters customs-business partnership. It is now a modernized customs force that concurrently fulfills the dual missions of law enforcement and trade facilitation.

On the anti-narcotics front, since the Preventive Service's first heroin seizure made in 1923, the Hong Kong Customs has been striving to interdict the influx of drugs into Hong Kong. In 1971, the Preventive Service became the only customs organization in the world with the authority to enforce the law against drug trafficking not only at the border but also inland. The Hong Kong Customs has also joined hands with local and overseas law enforcement agencies in combating the transnational drug problem including suppressing international drug trafficking, confiscating drug proceeds, monitoring the movement of chemical precursors and apprehending global drug offenders. All these efforts have helped Hong Kong to establish a comprehensive and effective anti-drugs system.

Another important duty of the Hong Kong Customs is to curb copyright and trademark infringement activities. Since 1974, the Hong Kong Customs has assumed the role as the law enforcement agency against copyright piracy, exercising unrelenting efforts in the fight against the piracy problem emerging in different times. The 1990s, for instance, saw the proliferation of optical disc piracy activities due to the loopholes in the law, resulting in Hong Kong being placed on the Watch List of the Special 301 Report of the United States Trade Representative. Following tightened statutory controls and the establishment of the Special Task Force, the Hong Kong Customs has successfully clamped down on optical disc piracy activities through a two-pronged approach targeting at both the supply and retail sides and suppressing the manufacturing, import and export as well as the distribution of pirated optical discs. The blatant sale of pirated optical discs in the notorious retail black spots subsided and Hong Kong was removed from the Watch List and the trade threat imposed by the United States. With its remarkable achievement in anti-piracy law enforcement, the Hong Kong Customs has become the exemplar for customs counterparts all over the world.

On revenue protection, whether it was the problem of illicit distillation in the past or the sale of illicit fuel and cigarette at present, the Hong Kong Customs has spared no effort in combating the illegal activities, helping to secure a reliable and stable source of income for the Government. In addition, through the regulation of methyl alcohol in the 1950s and 1960s, the Hong Kong Customs has effectively prevented the misuse of methyl alcohol in adulterating liquor for human consumption, protecting public health. Furthermore, to enhance Hong Kong's competitiveness, the Hong Kong Customs has introduced advanced electronic and management systems and launched the Electronic Data Interchange System for Dutiable Commodities Permit and the Open Bond System to help reduce the operational costs of the industry and increase the transparency and efficiency of customs clearance. They have helped to secure government revenue and greatly benefited the dutiable commodities trade.

Following the opening up of the Mainland and Southern China economies, smuggling of high-end consumer goods such as electrical appliances and motor vehicles from Hong Kong into the Mainland by "Tai-Fei" (high-powered speedboats) was rampant in the 1990s. The Hong Kong Customs actively participated in the interdepartmental Special Task Force and took concerted action with other law enforcement agencies to crack down on the problem of "Tai Fei" smuggling, with remarkable results that have won wide recognition. Since 2002, the Hong Kong Customs has adopted an intelligence-led mode of operation; by enhancing the use of intelligence and risk management in customs operation, it has not only increased its effectiveness in detecting and deterring illegal activities relating to smuggling, drug trafficking and tax evasion, but also helped to facilitate legitimate trade.

On consumer protection, since the 1970s, the then Preventive Service and now the Hong Kong Customs has stepped up law enforcement against short-weight selling as well as supply of gold with deficient fineness content, unsafe toys and children's products and articles with false trade descriptions. These rigorous enforcement actions have helped to maintain Hong Kong's reputation as a "Shoppers' Paradise" and attract Mainland and

foreign tourists to shop in Hong Kong, bringing significant benefits to the Hong Kong economy.

Since Hong Kong joined the British Empire's Preferential Tariff System in 1932, the Imports and Exports Department (the predecessor of the Commerce and Industry Department) was responsible for issuing Certificate of Origin and Certificate of Preference to Hong Kong traders. The Preventive Service (which then formed part of the Department) assumed the role of ensuring that the export consignments comply with the Certificates in terms of product types and quantities. This was necessary to enable locally produced goods to enjoy low-tariff privileges on export to member states of the British Empire and help promote industrial development in Hong Kong. On trade controls, in 1962 the textile product import quota system was implemented and in 2003 the Mainland and Hong Kong Closer Economic Partnership Arrangements (CEPA) came into effect offering zero tariff for Hong Kong products entering the Mainland China market. The Hong Kong Customs' Trade Controls Branch and its predecessor, the Industry Inspection Branch, is responsible for conducting factory inspections to ensure that the products of local manufacturers, importers and exporters meet the requirements of the quota system and CEPA, facilitating Hong Kong's external trade. Through these activities, the Hong Kong Customs has played a significant role in promoting the successful growth of the Hong Kong economy.

In respect of the control of strategic commodities, in the First World War the Preventive Service assisted the Hong Kong Government in controlling military supplies for the first time in 1915 to prevent supplies from being exported to enemy states. When the Sino-Japanese War broke out in 1937 and after Japan's occupation of Guangzhou and Shenzhen in 1938, the Hong Kong Government imposed a ban on the export of military supplies from Hong Kong to Mainland China in view of the war situation. This was the second time measures were implemented to control the export of strategic commodities. Later in 1950 during the Korean War, the Hong Kong Government imposed control on the export of strategic commodities again. The Commerce and Industry Department and the Preventive Service were

responsible for implementing the ban on the export of articles including machinery, petroleum, petroleum facilities, electronic articles and vessel facilities to North Korea and Mainland China. In addition to the controls on strategic commodities during wartime, to guard against the effect of internal turmoils on local supplies, the Government also introduced measures to control the supply of essential goods and materials.

On international customs cooperation, the Hong Kong Customs joined the Customs Cooperation Council (later renamed World Customs Organization, WCO) in 1984. From 1987 to 1999, the Hong Kong Customs was responsible for the operation of the first WCO Regional Intelligence Liaison Office (RILO) for Asia and the Pacific. Having given significant contribution towards customs development in the Asia-Pacific Region, the Hong Kong Customs was elected the WCO's Vice-Chair in 2000, responsible for coordinating cooperation among the customs administrations of the member countries/territories in the Asia-Pacific Region and implementing the WCO's measures on combating transnational and cross-boundary organized crimes and facilitating trade. After the "911" terrorist attacks on the United States in 2001, the Hong Kong Customs assisted the US Customs in pre-screening US-bound containers and, in 2005 under the WCO Framework of Standards to Secure and Facilitate Global Trade, worked closely with overseas customs administrations to combat the use of maritime containerized consignments for terrorist activities. In addition, the Hong Kong Customs actively participates in the Asia-Pacific Economic Cooperation's (APEC) Sub-committee on Customs Procedures for simplifying the clearance procedures and promoting customs-business cooperation. In recent years, in support of the Mainland's 11th Five-Year Plan and the long-term development of the economy and trade in the Pan-Pearl River Delta (Pan-PRD) Region, the Hong Kong Customs has further reinforced cooperation with the Mainland Customs and implemented various clearance facilitation initiatives to facilitate cross-boundary cargo flow and promote economic and logistics development in the Pan-PRD Region. As evident from these examples, the Hong Kong Customs has already evolved from a law enforcement agency that responded and reacted to development

in the international environment, into one that proactively works with overseas customs to combat transnational crimes and facilitate legitimate trade, helping to ensure the security of the international supply chain.

Compared with the Preventive Service a hundred years ago, the Hong Kong Customs has seen a multi-faceted transformation and huge progress, both in terms of scale and functionality. Since its establishment in 1909, the Hong Kong Customs has continued to change and grow, from the Preventive Service with only 25 members regulating duties on liquors, to becoming an independent department of more than 5,500 officers and one of the major law enforcement agencies in Hong Kong. In the past hundred years, the Hong Kong Customs has been keeping abreast of changing times, ready to face the emerging challenges and difficulties. Each milestone in the history of the Customs and Excise Department has seen how dedicated Customs officers in different generations responded to the changing socio-economic situation and external environment and gave their best to serve Hong Kong. Looking forward, the Hong Kong Customs will move into a new era following the launch of the customs professionalization initiative, adoption of modern management systems, opening of more new control points as well as the completion of a new headquarters building in 2010. As in the past, the Customs and Excise Department will strive to provide the best service to the public and the industrial and commercial sectors, living up to its motto of "Commitment and Excellence".