

香港海關百年史

1909 - 2009



Hong Kong Customs – A Centenary History



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香港海關百年史

Hong Kong Customs – A Centenary History

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前言

2009 年，香港海關邁進百周年，在這歷史性時刻蒐成史料，出版《香港海關百年史》以回顧過去、展望將來，著實別具意義。

1909 年 9 月 17 日，緝私隊正式成立。經過百年洗滌，歷盡多番變革，緝私隊因時制宜，逐步發展成今天先進前瞻和享譽國際的海關機構——香港海關。海關人員任重致遠、克盡厥職，一方面竭力維護社會安全，肩負緝毒、打擊走私和保護知識產權等的使命；另一方面致力利民便商，提升通關效率，鞏固香港作為亞洲貿易、運輸及物流樞紐的地位。

百年回首，滄海桑田。今天的成果乃昨天的耕耘，由緝私隊發展為香港海關，我們經歷了跨世紀的傳承；故此，我們特委託中華書局和本港大學歷史學者蒐集、考究和記錄散落各方的史料，編纂成本部《香港海關百年史》，回顧香港海關的起源、百年來的貢獻和發展，亦為香港海關歷史作一個較完整的紀錄。

追本溯源、以古鑑今，乃機構發展的不二法門。然而，現存香港海關歷史與發展的文獻實屬寥寥可數，令資料搜集工作遇上不少困難。《香港海關百年史》得以順利付印，實有賴各方鼎力協助，包括各政府有關部門，如政府檔案處和政府新聞處，借出原始官方檔案和新聞剪報作考究。而本書內存的二百餘幀歷史照片可謂是文獻史以外，歷史影像的實體寫照。我亦特別要向眾多退休和現職的海關人員致謝，他們不但無私地獻出個人多年收藏品，還付出許多寶貴時間為我們口述不同年代香港海關發展的重要里程碑，把零碎的歷史片段逐一拼貼起來，大大提高本書的歷史參考價值和可讀性。《香港海關百年史》集各方心血

之大成，實屬一項極為繁重和艱鉅的工程。

有云：「明鏡者，所以察形也；往古者，所以知今也。」本書以客觀的歷史角度去了解和總結前人的經驗，除了記錄香港海關的百載變遷，亦希望能夠加強大家對海關工作的認識，和鼓勵多些對海關發展方面的學術研究。我寄望《香港海關百年史》讓我們能繼往開來，承先啟後，通過對歷史的認識，為香港海關的未來發展打下一個更結實的基礎。

袁銘輝
海關關長

Foreword

The year 2009 marks the centenary of the Hong Kong Customs. At this historical moment, the publication of “Hong Kong Customs – A Centenary History” carries a special meaning; it helps us reflect on our past and look to the future.

The Preventive Service was first established on 17 September 1909. In the past one hundred years, the Preventive Service has responded to the times, undergone many transformations and developed into today an advanced, forward-looking and world renowned customs service – the Hong Kong Customs and Excise Department. Serving with dedication and commitment, customs officers carry a heavy responsibility helping to maintain the safety and security of society through drug enforcement, anti-smuggling and protection of intellectual property rights on the one hand; and to facilitate and promote trade through improved efficiency of customs clearance and enhancing Hong Kong’s position as a trade, transportation and logistics hub in Asia on the other.

The world has changed beyond recognition in the last one hundred years. The achievement of today is the cumulative effort of all those who have contributed in the past. The history of the Preventive Service and the Hong Kong Customs spans two centuries. For this reason, we are pleased to commission Chung Hwa Book Co. and historians of local universities to collate, research and record scattered pieces of history and compile a book “Hong Kong Customs – A Centenary History” to provide a relatively complete historical account of the Hong Kong Customs and to look back at its origin and its contribution and development in the past one hundred years.

To know one’s root and be able to learn from one’s past is the key

to success for an organisation. However, the preparation work for the production of this book has been made doubly difficult because of the lack of existing records of the history and development of the customs service in Hong Kong in the past. That the “Hong Kong Customs – A Centenary History” can be published owes a lot to the invaluable support given by various parties and organisations, including Government departments like the Government Records Service and the Information Services Department, which have provided many original official records and press cuttings to assist the research work. In addition to the written history, the two hundred odd photos included in this book provide a visual image of the many historical moments. I have to give special thanks to many retired and serving customs officers who have not only generously contributed their personal collections but have also spared valuable time to provide a narrative history of the different milestones of the Hong Kong Customs Service, enabling us to piece together many missing links and greatly enhance the reliability and readability of the book. “Hong Kong Customs – A Centenary History” is a hugely challenging project and consists of the collective work of many parties and individuals.

There is an old Chinese saying, “Just as a bright mirror can be used to reflect images, past events can be used to understand the present.” The book seeks to give a better understanding and consolidate the history and development of the Hong Kong Customs through an historical and objective perspective. In addition to providing an historical account of the many changes, challenges and transformations that the Hong Kong Customs has gone through and overcome in the past one hundred years, it also hopes to enhance public understanding of the work of the customs and inspire more research work to be done on the development of customs service. I hope “Hong Kong Customs – A Centenary History” will help us build on the excellent achievements of our past and, through a better understanding of our history, lay a solid foundation for our future development.

Richard Yuen

Commissioner of Customs and Excise

序一

香港海關自成立至今，引進各國新知，為市民健康、工商貿易、社會安定繁榮做出積極的貢獻。海關更肩負把守邊境的重責，如緝毒、限制高危物品的進出口、保護知識產權、貿易管制等，維護及推動境內外執法機關的合作、列國安全經貿發展的重要角色。

香港位於中國國境的南方，海、陸、空交通便利，為西方物資進入中國內陸及協助中國物品出口的重要大門，學者把香港視為中外物資的「集散地」。因為交通方便，本港也成為中外商旅及遊客必經的地方。香港海關成為本地出入口的「把關人」，除了具備國外海關的重要角色外，不獨實踐「一國兩制」的治港理念，更加强國際合作，為本地及境內外的安定繁榮作出很大貢獻。

香港海關的地位在整個中國，乃至推動國際貿易上起了極重要的地位，而香港政府自 1909 年成立緝私隊至今，已經一百年了，其工作性質日臻重要，工作的範圍自掃毒及打擊走私的工作外，更廣及打擊翻版、保障消費者權益及市民健康，以至防範恐怖分子利用輸美貨櫃進行恐怖襲擊，保障國際社會的貿易安全，對維護香港的安全甚具貢獻！香港海關工作範圍日漸廣闊，架構日漸發展，從中可見香港在南中國，乃至整個世界的經貿發展及內部社會民生的面貌。但關於香港海關與中國、國際經貿發展關係的專著尚未及見，其中，談及中國海關、澳門海關及海外海關的研究屢有成果，故本人受託於去年初組成研究小組，出任統籌並主編這部《香港海關百年史》，更邀請陳和順博士、何榮宗博士組成研究小組，展開研究計劃，希望透過對香港海關的記述及史料的探索，展示香港海關在

確保及推動在中國與國際貿易，保障香港社會民生上扮演的重要角色；此書能夠列為香港海關成立一百週年誌慶的項目之一，小組成員均感到莫大的榮幸！

本書於研究過程中，研究小組成員先後往本地各大學圖書館、香港政府檔案處、香港地政總署、香港政府新聞處及廣東相關機構，實地查找資料，並獲現任及前任多位資深海關人士接受訪問，以至各位現任海關官員，主動提供部門檔案、文件及圖片等，並及時對本書選取圖片及史事核正，提供不少專業的寶貴意見，繼而協助校對全書，搜集資料補充內容；不少關員更在百忙之中，多次帶領小組成員參觀各海關口岸管制站等設施，使小組成員真實體驗香港海關人員的工作情況，感受他們對工作熱誠投入，積極為服務社會群眾的精神，他們的盛情支持，使本書增益不少；各位香港海關關員付出辛勞，使本書得以順利出版，最為感念！

此外，小組成員衷心感謝香港著名收藏家鄭寶鴻先生賜用圖片，使本書材料更為豐富；同時，也感謝陳明鈺教授、韓子奇教授、李培德教授及張曉輝教授在百忙中賜序，概括全書要點，為本書增添光彩；也感謝中華書局的翟德芳先生、林佳年先生協助校對、文字及圖片的編排工作，沒有他們提供的專業意見，本書也不能面世！故亦於此一一致謝。

最後，當然要感謝研究助理蔡思行先生、徐嘉明先生及郭泳希先生。自他們加入研究小組後，積極蒐集資料、討論要點，沒有他們的勤勞工作，本書未必能與各位見面。

區志堅

《香港海關百年史》主編

二零零九年五月六日

Preface 1

Since its establishment, the Customs and Excise Department has introduced knowledge from various nations and positively contributed towards public health, business and trade as well as social stability and prosperity. The Customs also shoulders the immense responsibility of guarding the borders, with its anti-smuggling efforts, limitation of the import and export of highly dangerous commodities, protection of intellectual property rights and trade controls, to name just a few, playing an important role in upholding and advancing law enforcement cooperation and safe trade developments both within and outside the territory.

Situated in the south of China, Hong Kong enjoys the convenience of sea, land and air traffic. As the major gateway for Western goods and materials to enter Mainland China and for Chinese articles to be exported, Hong Kong is sometimes considered by academics as a distributing centre of Chinese and foreign goods and materials. The convenient traffic also makes Hong Kong a necessary stopover for Chinese and foreign businessmen and tourists. Being the gatekeeper for local imports and exports, Hong Kong Customs has a significant role, like that of foreign customs, while practising the concept of “one country two systems” used to govern Hong Kong and strengthen international cooperation, making momentous contributions towards local, national, regional and international stability and prosperity.

The status of Hong Kong Customs is crucial to the whole of China and to the advancement of international trade. Since the inception of the Preventive Service in 1909, the work nature of Hong Kong Customs has become increasingly important, ranging from anti-drugs and anti-smuggling

work, anti-piracy efforts, the protection of consumers' rights and public health, to the prevention of terrorists using American-bound containers to carry out terror attacks and safeguarding international trade, all of which contribute much to the maintenance of safety in Hong Kong. The expansion of the Customs' scope of work and development of its organisation serve as a truthful representation of Hong Kong and its place in the trade development of South China and the world, as well as the livelihood of its own society. Nevertheless, there has not yet been any topical publication detailing the relationships between Hong Kong Customs and trade development both in China and in the world, whereas studies of China Customs, Macau Customs and overseas customs have blossomed. In view of that, the present writer was commissioned at the beginning of the year to compose a research team, taking up the posts of Coordinator and Chief Editor of this publication Hong Kong Customs – A Centenary History and inviting Dr. Chan Wo-shun and Dr. Ho Wing-chung to form a study group and launch a study programme. It is hoped that the descriptive record and exploration of historical materials will shed some light on the critical role Hong Kong Customs plays in ensuring and driving trading activities between China and the world as well as safeguarding the livelihood of Hong Kong. Everyone of us in the study group is deeply honoured that the present publication has been earmarked as a component of the centennial of Hong Kong Customs.

In researching for this tome, members of the study group have visited, in person, libraries of various local universities, the Public Record Office, the Lands Department, the Information Services Department as well as related organisations in Guangdong to search for data. A good number of current and previous experienced Customs personnel have kindly allowed us to interview them, and incumbent officials and staff of the Customs have even volunteered departmental archives, documents, pictures and the like. They have also promptly selected pictures and rectified as well as verified historical facts for the publication, furnishing the study group with precious, professional advice and further assisting in the proofreading of the entire publication as well as providing supplementary information. Amidst their

hectic schedules, a number of customs officers have been so kind as to lead the study group on several occasions on visits to facilities including various border control points so that group members could appreciate first hand the work of customs personnel, their enthusiasm in their work and in their heart in serving the general public. Their kind support has benefited this publication immensely, and we are most indebted to the travail every officer of Hong Kong Customs has expended to make this publication at all possible and now a reality.

In addition, the group would like to extend its heartfelt gratitude towards the generosity of the local renowned collector Mr. Cheng Po-hung, who has so kindly allowed us to use his precious photographs, enriching this publication. Equally grateful is the group to Professor Chan Ming K., Professor Hon Tze-ki, Professor Lee Pui-tak, Professor Zhang Xiaohui and for the Prefaces they have bestowed despite their multitude of commitments, concluding the key points of the publication and augmenting it with much lustre. The group would like to thank Mr. Zhai Defang and Mr. Lam Kai Nin for their assistance in editing and the layout of words and pictures; without their professional advice, this publication would never have seen the light of day. Once again, the study group takes this opportunity to thank every single one of the distinguished individuals mentioned above.

Finally, thanks have to be extended to the Research Assistants to the Study Group Mr. Choi Sze-hang, Mr. Chui Ka-ming and Mr. Kwok Wing-hay. Since joining the group, the three have actively helped to gather information and discuss the main points. Without their diligence, this publication may have never made your present acquaintance.

Au Chi-kin

Chief Editor

Hong Kong Customs - A Centenary History

6 May 2009

序二

百年香港海關與中外交流及中港融合

從自然地理環境和歷史發展過程而言，香港所擁有一項極寶貴資產正是它的深水海港。香港自一八四一年受英國管治以來，一直都是國際自由港，從港口的發展，而形成香港成為現代中國對外貿易交往的重要樞紐。在香港的各種海港支援設施與促進運輸與貿易發展當中，一項不可以欠缺的環節元素就是海關在口岸管理的功能和角色。

香港作為南中國區域最重要的深水海港，不獨是負責華南中外交通出入口貿易的重鎮，亦是近代中國海外移民以及華工外出的主要樞紐。自十九世紀中葉以來，僑居海外的華人、華僑或華工，八成以上都是來自廣東及福建兩省，而他們在海外發展尋找工作 and 移民的目的地，不少是英國帝國屬土（如加拿大、澳洲、紐西蘭、星馬、南非和加勒比海諸島等）或英語系國家地區。香港作為英國的殖民地，兼為當時雄據世界首位的英國商船隊和國際航線之遠東重要港口，自然在閩粵人士的海外交流中擔當重要的角色。所以香港同時是國際華人網絡裏人流、物流以及款項匯兌的重要功能樞紐，反映香港的港口功能複雜性及多元化。

百多年來香港作為中國和外間世界交流的橋樑，同時亦是遠東國際經貿和運輸的重點，所以香港的海、陸、空口岸，除屬於大中華範籌外，亦兼具國際性，尤其是回歸前，香港作為英國的殖民地，是英聯邦集團的成員。所以香港海

港的國際功能，和在大中華經濟圈的角色是同樣重要。而香港帶著英國的色彩和中華經濟圈重疊的歷史現象，正是反映近代中國自鴉片戰爭以來，受西方列強侵略而被迫開放的五口通商，沿海港口開放後，中國內陸沿江亦被迫開放為中外通商的港口，這些二十多個通商口岸 (treaty ports) 同樣設有新式的海關機構。清朝海關制度的創設，是由當年的主要貿易國英國所操控。因為依據《天津條約》附約《通商章程善后條約：海關稅則》，英國政府有權委任英國人出任中國海關總稅務司。而英治香港的海關作為官方機構，當然是港英政府依照英式法律和典章制度所設立，所以香港海關與晚清由英人創建及管理的舊（二次大戰前民國時期）中國海關都有相當的英式風格，所以兩者之間有某種連繫和平衡相似性，甚至在這方面有類似的機構文化。香港的海關，在處理出入口貨物的檢查、徵稅和違禁品的查驗，多和中國貿易有關。外來貨物很多時候利用香港作轉口港而進入內地，而中國，尤其是華南的出口貨物亦多經由香港出口，所以香港海關的服務範圍和中外通商的物流和人流有關。

從現代國家沿海地區的治安維持方面，不但要注意屬於硬性問題的敵對勢力入侵，還要著重日常處理的軟性問題如毒品、違禁品的出入境走私等，以上種種都需要有效率的海關機構處理。近年香港海關編制已超過五千人，可以反映香港和大陸交流的頻繁和幅度。甚至回歸前二十年的中港，自從一九七八年中國內地市場化經濟改革及對外開放的經貿國際化，三十年以來中國大陸與香港的經濟交往、貨流和人流大幅增長。一九八零年代開始，大部分的香港製造業亦利用內地較低的地價和工資的有利條件內遷北上。而港資在內地開設工廠，尤其是在廣東省和珠三角地區，而其工廠的製成品如果是供應外銷者，多經由香港對外出口，這亦加重香港海關所需要承擔的責任。一九九七年回歸代表主權與行政的轉變，但中港的融合 (merger-convergence) 在人流和物流的處理已走先一步，香港海關可說是在中港交流前線上的重鎮。

回歸後基本法對香港特別行政區主要官員的任命有很明確的規定。香港特

區的海關關長亦列在需要中央人民政府任命的主要官員之一。在負責保安事務的紀律部隊中，同樣需要中央政府任命的有警務處處長、廉政專員和入境處處長，可見海關關長職權的重要性，和香港作為全球經貿、亞洲人流和物流的樞紐地位受中央政府重視。香港海關作為官方機構，對治安、徵稅、違禁品的查禁堵截和打擊走私問題，屬於中國國家安全，中外貿易交流，和內地與香港合作的範籌。自二零零一年秋中國加入世界貿易組織（WTO）後，在保護知識產權方面，要承擔重大的國際義務責任，受有關國際條約的規管。而香港特區海關在這方面的成效，一直受國際稱許，可謂是全中國最先進的單位。

內地與香港交流頻密，因香港為國際化的自由港，亦是華南廣東省及珠三角經濟圈核心。二零零三年內地與香港特區簽訂《更緊密經貿關係的安排》（CEPA）和開放國內個人到港澳旅遊的「自由行」實施後，大量大陸遊客湧進，刺激了旅遊業及零售業。所以跨境犯罪是有一定的增長趨勢，因此香港特區執行法律任務的三大治安部門——警務處、入境處和海關是位居前線，擔當把關的角色。尤其連貫珠江口東西兩岸的港珠澳大橋，數年內將落成，內地、香港和澳門的交通、貨運及人流自然增加，而大橋通車後的「三地三檢」制度，可以反映將來香港海關仍然擔當一定的角色。但隨著時間的發展，成立香港特區的一國兩制模式的基本法，本身有預設的五十年限期，至二零四七年應該是時限已至，其作用功能發揮已盡，而變革為特區與內地的全面融合。那時香港和深圳的邊境可能不會存在，但香港海關不會消失，而是變得在中國國際交流的執法角色更加重要。香港海關的高效率運作、廉潔操守、現代化的專業知識和為國際稱許的水平，值得內地海關系統的參考和借鏡，亦構成香港對中國現代化及國際地位提升的貢獻。

回歸以來，香港有一種新興的社會文化現象，就是對舊時期的人事和景物有某種的回顧追憶，用以確認自我身分，有所謂集體回憶和對舊文物歷史遺跡的保育意識。而海關作為香港的官方機構，並且是香港和中國及香港和國際交流

的重要角色，應有以文獻記錄為根據的機構歷史 (institutional history) 與公眾分享。今年正是香港海關的前身緝私隊在一九零九年成立的一百周年，由香港理工大學專上學院的區志堅博士、陳和順博士和香港城市大學的何榮宗博士合著的《香港海關百年史》，在中港交流大歷史背景下，以具體詳細的內容記述與分析香港海關過去百年來的成長經驗，及其功能和職責多元化的發展歷程，內容豐富，分為七章，共六百多頁，附有大量照片、數據和圖表，是近年香港官商公私各方所推出的機構歷史中的一冊值得重視的佳作。

本書在香港出版，可以配合近年國際學術界對中國海關史研究的推展。第一次中國海關史國際學術研討會在一九八八年於香港大學亞洲研究中心舉辦。第二屆研討會在一九九零年於廈門大學舉行，第三屆研討會則在一九九五年由香港中文大學歷史系所舉辦，並出版《中國海關史論文集》。但是這文集的三十四篇論文裏，沒有一篇以香港海關為主題。其實如研究中外經貿關係的學者所言，自二次大戰後中國內地的通商口岸消失，最大的通商口岸便是香港，而香港海關所擔當的角色不亞於戰前中國的海關。因此上述會議中沒有以香港海關歷史為主題的論文，實令人有美中不足之遺憾。

現時《香港海關百年史》的中文版和英文版面世，正好填補這個主題範疇的空缺，是一個值得中國及香港歷史愛好者關注與推介的機構歷史個案，這實有賴區、陳、何三位作者的努力，其研究成果，應受學術界正面評價。承蒙三位厚意，徵序於余，行文匆匆，略草數言，僅此為序。

陳明鈺

2009年6月21日夏至
於美國加州史坦福大學

Preface 2

The Hong Kong Customs on the Cutting Edge of Sino - Global Interface and HKSAR-Mainland Merger- Convergence

From the perspectives of natural geography and historical development, one of Hong Kong's most valuable assets has been its deep water harbor. Since British rule in 1841, Hong Kong has always been an international free port. Based on the development of its harbor, Hong Kong became a major hub in China's foreign trade and international exchange. Among the various auxiliary facilities to support the harbor and promote transportation and trade, an indispensable item has been the Hong Kong Customs' border control tasks and contraband interdiction functions undertaken for a century.

As the foremost sea port in the South China region, Hong Kong was more than a major entrepôt for South China's external trade and international traffic. It was also the leading hub for modern China's overseas migration and labor export. Since the mid-19th century, eighty percent of the Chinese residing or working overseas hailed from Guangdong and Fujian province. Among their prime overseas destinations for opportunity, jobs and settlement, many were British Empire domains or in English-speaking areas. As a British colony and a

major port of call on the British merchant fleets' worldwide routes, Hong Kong easily performed the vital clearing house functions for Cantonese and Fukienese overseas sojourn. In fact, besides the human traffic, the extensive movement of goods and remittances between the overseas Chinese communities and homeland China reflected the complexity and far-reaching global networks of Hong Kong as a port city.

Being China's bridge with the outside world for more than a century and also serving as a Far East international trade and transportation nodal point, Hong Kong's port functions on sea, land and air belong both to the Greater China sphere as well as the trans-continental realms. Before its 1997 retrocession to China, Hong Kong as a British colony was in the British Commonwealth. For Hong Kong's multifold port functions, both the Greater China economic sphere and the global markets have been crucial. Indeed, the dualistic and overlapping British Empire influence and Greater China sphere's impact on Hong Kong were vividly manifested in the historical development of Chinese Imperial Maritime Customs system after the Opium Wars. From the 1842 Treaty of Nanking to the 1943 abolition of the Sino-foreign unequal treaties, China was forced by the imperialist powers to open first the coastal ports and then inland river ports to international trade and foreign settlement. Over three dozens of these Treaty Ports punctuated the Chinese landscape with the common feature of a Western-styled institution, the Chinese Maritime Customs. That inauguration of a modern national customs in late Qing China was mainly a creation of the then-preeminent foreign trade power, Great Britain. As stipulated in the 1858 Treaty of Tianjin, London had the right to appoint British subjects as top Chinese Maritime Customs officials, including the Inspector General who headed the entire system. As a colonial government organ, Hong Kong's customs was established and functioned according to British law and design. As such, British management and operational codes controlled both the Hong Kong customs and the Chinese Maritime Customs until the Second World War. They shared distinctive British administrative style and corporate culture with parallel practices and procedures. Anchored in a British colony, the Hong Kong Customs, in carrying out goods inspection, duty collection and contraband interdiction, was closely tied to China trade. Foreign goods were often trans-

shipped through Hong Kong into China while Chinese products, especially those from South China, were usually exported through Hong Kong to the world. The Hong Kong Customs was a vital link in China's external trade and overseas human flow.

In terms of law and order security dimensions of the modern age, the emphasis could not be limited to coping with the potential threats from unfriendly forces or sources, but must also manage on a daily basis such softer concerns as drug-trafficking, the trade in contrabands, illicit transfer of goods and outright smuggling. All these require the effective capacity of a modern customs system. At present, the Customs and Excise Department has a staff establishment of over 5,600, a clear indication of the scope and intensity of the Hong Kong-Mainland interface and Hong Kong's external exchange. Since the PRC's marketization reform and global economic opening in 1978, the influx of goods, people and other economic resources between Hong Kong and Mainland China increased multifold during the past three decades. Since the 1980s, most of Hong Kong's manufacturing industry has relocated northward into the Guangdong hinterland where land prices and labor wages were much lower. Mainly export-oriented, outputs from these Hong Kong-owned and managed factories in the Pearl River Delta were mostly shipped through Hong Kong to the world market, thus significantly expanding the range and magnitude of the Hong Kong customs' responsibilities. Posed on the frontline of Hong Kong-Mainland interface, the Hong Kong Customs has been a pioneering agent to promote Hong Kong-Mainland merger-convergence in the functional areas of passenger and goods clearance two decades ahead of the 1997 retrocession of sovereignty and administration.

Under the Hong Kong Basic Law, the PRC Central Government exercises the right of appointment for a number of the principal officials of the Hong Kong Special Administrative Region (HKSAR), including the Commissioner of Customs and Excise. This reflected the Customs and Excise Department's vital importance and the premium that Beijing has placed on Hong Kong as a global trade hub and Asian logistics core. As a major law enforcement arm of the HKSAR, the customs' tasks in border control, revenue collection, drugs and contrabands interdiction and smuggling suppression come under the portfolios

of Chinese national security, Sino-foreign economic exchange, and above all, Hong Kong-Mainland cooperation. Since China's 2001 accession to the WTO, it has tied to comply with international protocols on intellectual property right protection. The Hong Kong Customs' internationally recognized performance in this area makes it China's most advanced unit.

Recently, the intensity of Hong Kong-Mainland interface accelerated. For instance, the mid-2003 Closer Economic Partnership Agreement (CEPA) that Hong Kong signed with Beijing and the mainlanders' individual visit scheme that became effective in the same autumn have drawn multitudes of Mainland tourists into Hong Kong who helped to revive local tourism and retail sales. Yet, they have also triggered an increase in cross-border crime that necessitated rigorous efforts by the Hong Kong police, immigration officials and customs staff. Within a few years, the new Hong Kong-Zhuhai-Macao Bridge will facilitate vehicular through traffic across the Pearl River estuary. The interflow of goods and people between the Mainland, Hong Kong and Macao will definitely increase despite the cumbersome "triple inspection" mechanism for the three bridge anchor cities. The Hong Kong Customs will definitely play a major role in this future bridge link.

Moving forward, by 2047, the 50-year pre-set limit for the HKSAR's "One Country, Two Systems" model as enshrined in the Basic Law will reach its end with all the model's transitional functions fulfilled. By then, the HKSAR may already be fully reintegrated into the Mainland and the Hong Kong-Shenzhen border should no longer exist. But the Hong Kong Customs would not disappear as it would function as an important agent on the forefront of China's external interface. Hopefully, the Hong Kong Customs' operational efficiency, non-corrupt ethical standard, modern professionalism and up-to-date technological capacity at an internationally applauded performance level should become a worthy reference for the PRC national customs system. This could be another Hong Kong contribution to China's modernization and global advancement.

A new socio-cultural phenomenon is fast emerging in post-colonial Hong Kong: a profound nostalgia and keen remembrance for the persons, objects, sites, structures and monuments from the bygone era. This constitutes a

popular trend to promote collective memories with a new emphasis on heritage preservation and historical conservation. As a key government agency with vital functions in Sino-International exchange, the Hong Kong Customs ought to have a well-documented institutional history for the benefit of the public. This year marks the centenary of the establishment on 17 September 1909 of the Preventive Service, forerunner of the Customs and Excise Department. In charge of protecting liquor duties collection, guarding against smuggling and duty evasion by remote distilleries, the Preventive Service came under the direct jurisdiction of the Imports and Exports Department headed by Charles Beckwith, the former Assistant Harbour Master while D. Percebois, a European official on loan from the Chinese Imperial Maritime Customs, led the newly established Preventive Service, underscoring the strong Colony-Mainland customs links.

At this juncture, I am delighted to welcome the completion of Hong Kong Customs – A Centenary History by three Hong Kong scholars, Dr. Au Chi-kin and Dr. Chan Wo-shun of the Hong Kong Polytechnic University's Hong Kong Community College and the City University of Hong Kong's Dr. Ho Wing-chung. This substantial work of over six hundred pages offers in its seven chapters informed narratives and insightful analysis of the Hong Kong Customs' development and transformation during the past century with delineations of its functional diversification and expanding responsibilities. Enhanced with photographs, statistics and charts, this highly readable volume stands tall among the various institutional histories issued by local organizations, business enterprises and official agencies in recent years.

The publication of this volume in Hong Kong represents a major milestone in the international scholarly efforts devoted to the study of Chinese customs history in the past two decades. The first international conference on the subject was held at the University of Hong Kong in 1988, the second at Xiamen University in 1990, and the third hosted by the Chinese University of Hong Kong in 1995 with a conference volume published. However, of the thirty-four conference papers included in that volume, not a single essay focused on the Hong Kong Customs. As many scholars of Sino-Western economic relations have said, while all the treaty ports had vanished in Mainland China after the

Second World War, the only remaining treaty port, which had always been the largest, was Hong Kong, and the functions performed by the Hong Kong Customs were akin to those of the pre-War Chinese Maritime Customs. Hence, it is indeed regrettable that the 1995 conference did not attract any paper on the history of Hong Kong Customs.

The timely release of this centenary history of the Customs and Excise Department in both Chinese and English editions is a most welcome contribution to fill this significant void. As a magnificent institutional history, this volume truly deserves the attention of those interested in Chinese history and Hong Kong studies. The field is grateful for the efforts of its three authors and the fruit of their intellectual endeavor will be appreciated by the international academic community. I am deeply honored to pen a preface to this splendid volume which I enthusiastically commend to all.

Chan Ming K.

Summer Solstice, 21 June 2009
Stanford University, California, USA

序三

自 1840 年以來，香港都是一個自由港口。一直以來，無論物資或工商業產品都可以低稅甚至免稅進出香港；物流轉口成為香港一個重要的貿易活動，也是香港名滿天下的原因之一。但是，自由港不等於對進出口物品採取放任態度，不聞不問。尤其是遇到戰禍、政變、物質短缺、和新國際貿易法實施的時候，香港政府必須插手管制進出口物品，以應付燃眉之急。就是在太平盛世，香港政府也不能放鬆警覺。為了確保社會的安定和市民的健康安全，香港政府必須日以繼夜打擊走私、販毒、賣假貨的不法之徒。因此一百六十年來，香港政府都是面對一個矛盾：就是以不斷的協調、控制進出口物品去保證香港的自由港地位。

在香港政府眾多部門之中，海關一直承擔解決“自由港的矛盾”。一方面，海關最初的主要任務是打擊走私、販毒的不法之徒，這也是緝私隊（海關前身）1909 年成立的原因。另一方面，隨著國際貿易的不斷發展和香港中介地位的提高，海關的任務也與日俱增，由緝私掃毒擴至打擊工商業違例作業、防範侵犯知識版權、發展新科技以舒緩進出口登記的壓力、與代表香港參與國際貿易組織等等。在這些新添的任務裏，海關不再是被動地協調、控制進出口物品，而是主動地發揮香港的自由港特色。又為了讓香港的自由港特色發揮得更淋漓盡致。海關不斷更新科技和管理系統，以二十一世紀的先進技術和管理方法去處理新時代的國際貿易關係。

這樣，我們在仔細閱讀這本香港海關百年史的時候，我們同時也可回味一百年來的香港歷史。當我們讀到海關的不斷發展、更新的事例時，我們看到香港作

為一個自由港的活力與衝勁。當我們讀到海關面對新挑戰而奮鬥時，我們看到
千千萬萬香港人面對困難時的堅毅精神。今天當我們放眼未來，思考二十一世
紀的新挑戰時，我們更需要仔細閱讀這本香港海關百年史，從中我們得到不少化
危機為新機、化腐朽為神奇的寶貴經驗。

韓子奇

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2009年6月20日

Preface 3

Since 1840, Hong Kong has been an entrepôt where goods (natural and manufactured) are freely imported and exported. For more than one and half century, Hong Kong has been a hub of international free trade. However, a free port does not mean that there are no restrictions and regulations for the passage of goods. Especially in times of crisis (e.g., wars, political turmoil, shortages of resources, and new trade environments), extra efforts are needed to control the inflow and outflow of goods. Even in the best of times, illegal trades (e.g. smuggling, drug trafficking, sub-standard industrial production, violations of intellectual property rights) have to be minimized in order to preserve the integrity and fairness of international trade agreements. Hence, for a hundred and sixty years, Hong Kong has been facing a dilemma. On the one hand, it must preserve its free-port status; on the other hand, it has to ensure goods that pass through its territory are safe and legal.

Of all the government agencies, the Customs and Excise Department is at the forefront of dealing with the “free port dilemma.” First established as a small anti-smuggling force in 1909, the Customs and Excise Department has grown into a huge agency with a wide range of responsibilities, including criminal investigations of smugglers and illegal traders, cross-border cooperation in cracking down on violations of intellectual property rights, and the development of new technology to keep pace with the large volume of international trade. With responsibilities within and outside Hong Kong, the agency has become a symbol of the increasingly globalized world.

Keeping in mind the significance of free trade to Hong Kong, this book is more than a history of the Customs and Excise Department. It is, in essence, a history of Hong Kong from it being an outpost of the British

Empire in mid-nineteenth century, to it being a major center of international trade of the twenty-first century. In the different responsibilities of the Customs and Excise Department, we see a striving Hong Kong that constantly re-creates itself to cope with the changing world. In the new role of the Customs and Excise Department as a representative of Hong Kong in international trade organizations, we see the significance of Hong Kong as a free port in the global network of capitalism. Above all, as we look ahead to the challenges of the next few decades of the twenty-first century, we find in this book valuable lessons for what makes Hong Kong a dynamic and creative place.

Hon Tze-ki

Professor of History

State University of New York at Gene

20 June 2009

序四

我認識本書的其中一位作者區志堅已經有十五年了，當時他還在浸會大學攻讀博士學位。在我的印象中，他是一位治學認真的學者，他的興趣涉及中國近代史和香港史。記得從 2001 年他取得博士學位以後，每開始一個新的研究計劃，他都會簡單諮詢我的意見，例如於 2002 年的「馬鞍山風物誌」、2005 年的「羅香林」和隨後的「香港中文教育史」。這一次我感到很榮幸，被邀請為他與陳和順、何榮宗合作撰寫的《香港海關百年史》作序。

在中國史學界裏，海關史並不是一個新的課題，特別近二十年來在中國大陸出現了大量的研究成果。顯然，香港學界在這方面是不能與之相比的。據我個人所知，1980 年代任教於香港中文大學歷史系的鄭兆江博士曾經從事海關史的研究，並協助中國海關史研究中心把葛松 (Jack J. Gerson) 所著《李泰國與中英關係》一書譯成中文，於 1991 年由廈門大學出版社出版。1979 年，鄭兆江博士曾經在香港訪問過為多位曾任職於中國海關的資深人士，他們都年屆八十至九十歲（見 Luke S.K. Kwong, “The Chinese Maritime Customs Remembered: An Appeal for Oral History in Hong Kong,” in Journal of the Hong Kong Branch of the Royal Asiatic Society, Vol. 19 (1979), pp. 21-26.），可惜的是，這些口述歷史並沒有出版，現在已不知去向。

其實，香港對推動海關史研究，還是有所貢獻的，目前已舉辦的三次中國海關史國際研討會中，有兩次是由香港主辦的，分別是 1988 年由香港大學亞洲研究中心和歷史系共同主辦的「中國海關研究首次國際研討會」和 1995 年由香港

中文大學歷史系主辦的「中國海關史第三次國際學術研討會」。在這兩次研討會上，景復朗 (Frank H.H. King)、濱下武志、霍啟昌，都發表了香港與中國海關關係的文章。我本人還參加了第三次海關史的研討會，評論過一些文章，現在回想起來已經是十多年前的事了。

眾所周知，香港自十九世紀開埠以來，一直奉行自由貿易港政策，因此海關的功能，最重要的除了是徵收應課稅品稅款外，還有是制止和防範走私。由於地理位置的關係，香港與中國大陸毗連，與澳門亦相鄰近，在二次大戰前，香港的「海關」作用主要針對在香港領土範圍所發生的走私活動。二次大戰以後，隨着貿易本質的變化和香港交通航運網絡之增大，香港海關的重要性和地位不斷提高。我同意內地學者的看法，把中國海關稱為一種「制度」(見佳宏偉〈近20年來近代中國海關史研究述評〉，載《近代史研究》2005年第6期，頁205-234)，因為海關稅務司是受條約限制，不得不由外國人來控制，況且中國疆域遼闊，在各地設有不同的洋關和常關。香港的海關則比較簡單，可以說是香港政府編制裏的一個「部門」，而工業處、商業處和後來合併的工商處，都曾負責指揮和執行海關的工作。有關這些史實和在制度上的發展，本書均有詳盡的闡述。

香港有五大主要紀律部隊，即警察、消防、懲教、入境和海關，他們都有悠長的歷史，與香港社會一同成長。不過，除警察的歷史稍為被涉獵外，其餘都是空白，今喜見《香港海關百年史》之出版，是以為序。

李培德

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2009年5月13日

Preface 4

I have known Dr. Au Chi-kin for about fifteen years since he was studying his PhD. research program. I thought Dr. Au is a serious scholar, his research interest spans over Modern China and Hong Kong. Since he finished his PhD. study in 2001, he always asks me about my opinion towards his new projects, namely: The Gazetteer of Ma On Shan (2002), The Biography of Lo Hsiang-lin (2005) and most recent one is The Chinese Education in Hong Kong. I felt honored to write this preface for his new book Hong Kong Customs—A Centenary History, which is co-authored by him and two other promising scholars Dr. Chan Wo-shun and Dr. Ho Wing-chung.

In the historical academics of Mainland China, history of customs is not a new subject, especially there are a lot of publications in this field in Mainland China in the nearest 20 years. It is obvious that Hong Kong academics do not have the same quantity of publications in this field comparing with Mainland China. According to my personal knowledge, Dr. Kuang Zhaojiang, who taught in the history department of the Chinese University of Hong Kong had started the research of the customs history and assisted the research centre of the history of Chinese Customs to translate the book Horatio Nelson Lay and Sino-British Relations, 1854-1864, written by Jack J. Gerson into Chinese and published by Xiamen University in 1991. In 1979, Dr. Kuang made interviews in Hong Kong with several senior staffs who had worked in Chinese Customs and were around 80 to 90 years old at the time of interview (See Luke S.K. Kwong, “The Chinese Maritime Customs Remembered: An Appeal for Oral History in Hong Kong” in Journal of the Hong Kong Branch of the Royal Asiatic Society, Vol. 19 (1979), pp. 21-26.). It is a pity that these oral history records were not published and no one knows about where these records are stored now.

In fact, Hong Kong still has some contributions towards the research of the history of customs. The three international conferences on Chinese Maritime Customs, two of them were organized by Hong Kong. They are “The First International Conference on Chinese Maritime Customs” held by the Centre of Asian Studies and the Department of History of the University of Hong Kong in 1988 and “The Third International Conference on Chinese Maritime Customs” held by the Department of History of the Chinese University of Hong Kong in 1995 respectively. In the two conferences mentioned above, Frank H.H. King, Hamashita Takeshi, Fok Kai-cheong presented articles about the relationship between Hong Kong and Chinese Maritime Customs. Personally, I also attended the Third International Conference on Chinese Maritime Customs and made comments on some articles presented in the conference. In my recollection, all these happened in a dozen of years ago.

It is well known that Hong Kong adopted the policy of free port since it was established as a British colony in the nineteenth century; therefore, the important function of customs was to stop and prevent smuggling apart from collecting excise duties. Due to the geographical position, Hong Kong was adjacent to Mainland China and close to Macao, before the Second World War, the main function of the “Customs” of Hong Kong was to against the smuggling activities within the territory of Hong Kong. After the Second World War, with the change of the nature of commerce and the expansion of the transport and shipping network of Hong Kong, the importance and status of Hong Kong Customs raised continuously. I agreed with the opinion of scholar of Mainland China that regarding Chinese Maritime Customs as a type of “system” (See Jia Hongwei “Summary of Studies on Modern Chinese Customs History over the Past Twenty Years”, *Modern Chinese History Studies*, no. 6, 2005, pp. 205-234). Under the terms of signed treaties, the Inspector General of Chinese Maritime Customs was controlled by foreigners. Besides, the size of the territories of China was so large that New Customs and Chinese Native Customs were established in different places of China. Hong Kong Customs was rather simple that it is a “department” in the organization of the Hong Kong government. The Industry Department, the Commerce Department and later combined department—The Industry and Commerce Department had been in charge and carried out

the work of customs. About these historical records and the development of organization, this book also has detailed explanations on them.

Hong Kong has five major disciplined services, that is the Hong Kong Police Force, the Fire Services Department, the Hong Kong Correctional Services Department, the Immigration Department and the Customs and Excise Department. All of them have a long period of history and grow with the Hong Kong society together. However, apart from the history of Hong Kong Police have some researches by scholars, there are still research gaps in the history of other disciplined services. It is great pleasure to see the publication of *Hong Kong Customs - A Centenary History*. This is the preface for this book.

Lee Pui-tak

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13 May 2009

序五

目前關於中國近代海關史的著述雖有不少，但學界對於香港海關史的關注和研究還遠遠不夠，區志堅、陳和順、何榮宗先生合著的《香港海關百年史》，為我們提供了一項值得注意的研究成果，使我們能夠從中對香港近百年海關史的運行和演變有了比較確切、可靠的印象，在一定程度上彌補了學界的這一薄弱環節。

由於香港所處的獨特地位，使香港海關的功能及其作用與其他海關有很大的不同。本書從 20 世紀初香港緝私隊的成立，到 21 世紀初“香港海關”的現代化，對香港海關百年發展的來龍去脈作了全景式的闡述，內容豐富，圖文並茂，作者系統地收集和爬梳材料，並製作了不少資料表格，以裨益讀者。

本書有以下幾個特點：第一，除了就香港海關進行一番整體審視外，還對其規章制度、組織、人事、機構變遷以及功能活動等做了較詳細的交代。

第二，圍繞影響香港海關發展演進的關鍵問題展開探討，提出獨到見解。國際貿易尤其是轉口貿易，奠定了近代香港發展的基石，它關係航運、金融及財政，與香港的發展息息相關，而這一切與海關的工作都有不解之緣。作者把香港海關放在長時段和國際視野下來考察，立意是非常好的。香港海關業務的管理，遠遠超出了保障稅收的範圍，諸如緝私、保障國際貿易、管制戰略物資、打擊各種犯罪行為、保障消費者權益等，都在其中。由於管理的範圍廣泛，香港海關與近現代中國及國際社會都有密切的關係，產生了很大影響，書中對此有較多的關注。自開埠以後，香港一直是國際走私、販毒之重鎮，不僅困擾中國歷屆政府，也嚴重危害香港社會。而香港實行自由貿易政策和國際化程度很高，使得

解決此問題極具複雜性，也是香港海關一個長期而艱巨的任務，這部分內容在書中占了較大的篇幅，既有學術價值又有現實意義。

第三，著眼於時代特徵，恰當分析傳統與現代的關係。香港海關百年與時俱進，自身不斷改革，書中也作了充分地闡析。指出香港海關因應中國和國際形勢的演變，其職責由最初傳統的保障稅收為主，擴展到多個方面，尤其是在當今全球化、中國內地與香港經濟融合的大環境下，對國際貿易和中港物流發展做了突出貢獻。作者認為香港海關一直具有專業水平、廉潔奉公和適應社會轉變的優良傳統，成為亞太區內一流的海關執法機構，特別是在打擊盜版和毒品活動方面的成功經驗，使之成為各地海關學習的對象，這些結論應該說是恰如其分的。

張曉輝

2009年4月30日
于廣州暨南大學

Preface 5

Although there are many publications on the history of Modern Chinese customs at present, the attention and the studies in the academics to the history of Hong Kong Customs are far from enough. Hong Kong Customs - A Centenary History, written by Dr. Au Chi-kin, Dr. Chan Wo-shun and Dr. Ho Wing-chung, provides us with a valuable research product that we can have a more reliable understanding about the work and evolvement of Hong Kong Customs in the last one hundred years. It fills in the research gap in this field to some extent.

Due to the unique status of Hong Kong, there were great differences between the functions of Hong Kong Customs and those of other customs agencies in the world. This book has detailed explanations about the centurial development of the Hong Kong Customs from the establishment of the Preventive Service of Hong Kong in the early 20th century until the modernization of the “Customs and Excise Department” in the early 21st century with abundant information and plenty of photos. In addition, the authors collected and organized various data and made them into tables to benefit the understanding of readers about the Hong Kong Customs.

There are various characteristics in this book. Firstly, apart from having a macro analysis of the Hong Kong Customs, the book also gives detailed explanations about the regulations, organization, human resources, structure changes and charters of the Hong Kong Customs.

Secondly, this book provides new insights about the important questions in the evolvement of Hong Kong Customs. International trade, especially entrepôt trade, built up the foundation of modern Hong Kong's development, which had a close relationship with shipping, finance and government revenue. All of these cannot be done without the work of Hong Kong

Customs. It is worthwhile for the authors to examine Hong Kong Customs from the frameworks of a long period of history and international perspective. Hong Kong Customs' work is far beyond the collection of customs duty, other responsibilities including anti-smuggling, protection of international trade, control of strategic goods, crimes fighting and consumer protection also fall within the purview of Hong Kong Customs. Because of the great diversity of its business, Hong Kong Customs has a close relationship with modern China and international societies thus create large influence on them. This book pays a wide coverage on this relationship. With Hong Kong being a center of international smuggling and drug trafficking after becoming a British colony, this has not only upset Chinese government in different periods, but also caused great damage to Hong Kong society. Meanwhile, the practice of free trade policy and the high level of internationalization complicate the solving of the above problems. It is a long-term and hard task for Hong Kong Customs. There are large amount of content in this book to discuss these questions, which have high academic value and realistic significance.

Thirdly, by focusing on the characteristics of each time period, this book makes an appropriate analysis of the relation between tradition and modernization and a detailed explanation of the ways of Hong Kong Customs' growing with the times by reforming itself. The Hong Kong Customs enlarged its scopes of responsibility from the traditional customs charter of revenue protection to various aspects, especially makes an outstanding contribution towards the international trade and Hong Kong-China logistics development in the environment of globalization and of the economic integration between Mainland China and Hong Kong. The authors believe that Hong Kong Customs has the tradition of professionalism, honesty and adaptability with the changes in society in all periods of time. As a leading customs organization in Asia-Pacific Region, especially with the successful experience in combating piracy and drug-smuggling activities, Hong Kong Customs is the role model to be learnt from by customs in other places of the world. This conclusion should be the most appropriate.

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30 April 2009

引言：海關的源起

我國的海關歷史源遠流長，早於西周時期（公元前 1046 年至公元前 771 年）已經有設立關卡的文獻記載。據《周禮·地官·司關》所載，西周官制設有「司關」一職，負責記錄進出關口貨物的數目，並簽發「璽節」，作進出關口的憑證。「璽節」猶如現今的出入口許可證，乃貨物清關的必備文件。「司關」除簽發「璽節」外，亦負責徵收貨物的關稅和貨物存入倉庫的租金，以及管制武器、黃金、白銀和馬匹等重要物資的進出。若有不法商人在關口以外地方走私貨物以逃避關稅，「司關」會沒收走私的貨物，並施以笞刑懲罰違法商人。此外，若外國使節要進入關口，「司關」亦須稟告周天子，以便周室派遣使臣迎接。至於西周臣民須出入關口，「司關」則會簽發「旌節」，作臣民出入關口的通行證。由此可見，西周的「司關」兼具現代海關管制進出口貨物和商旅的功能。而《禮記·王制》則記載，「司關」所管轄的關卡都設於內陸地區，軍事防衛意義重於關稅徵收。西周欲建「關譏而不征」的海關管理制度，即只稽察進出關口的商旅，尤指操外地語言和穿外地服飾的非中土人士，只檢查進出關口貨物而不徵收關稅；然而，此「關譏而不征」制度實為說易而行難。¹

至於西方的海關歷史，可追溯至公元前 413 年的古希臘城市雅典。當時古希臘各城邦用以興建神殿及舉辦歌劇、運動會的龐大開支原由當地富商大賈捐獻，但此類捐獻純屬自願性質，城邦政府所得收入並不穩定。所以，後來城邦政府實行強制徵收土地稅等直接稅，但此舉卻又引起地主富戶的不滿，拒絕繳稅的情況時有發生。為解決財政問題，在公元前 413 年，雅典城邦政府於進出比雷埃夫斯

港 (Port of Piraeus) 的必經之路設立海關，向進出港口的貨物徵收貨值 5% 的關稅。載貨商船須要向海關人員繳交關稅，才能卸貨上岸或運貨出雅典。由於關稅屬間接稅，雅典出入口商可把關稅加進貨價中以轉嫁予消費者，令購買貨物的消費者無從逃稅；關稅亦因此成為雅典以至其他希臘城邦的重要收入來源。由此可見，早期中國和希臘海關的分別是：中國早期於內陸地區設立關卡，而希臘則由於位處地中海、愛琴海一帶，其古城邦的海關主要設於沿岸港口，處理海上貿易的出入口貨物。此外，中國古代海關人員皆由官府任命，但在古希臘雅典，由於設立固定政府官職徵稅的開支過高，加上關稅收入不穩，雅典各城邦遂委託私營包稅商 (tax farmer) 徵收關稅，海關人員屬包稅商的僱員，而非政府人員。²

至公元前 199 年，羅馬共和國 (公元前 509 年至公元前 27 年) 在意大利半島普佐勒 (Pouzzoles) 等重要港口向貨物徵收港口稅 (portorium)。港口稅較現代關稅的範疇更廣，除於沿岸港口和陸路邊境徵收外，亦對進出城市以至通過道路或橋樑的貨物徵收。與希臘城邦無異，羅馬共和國海關人員亦由包稅商聘用。羅馬帝國時代 (公元前 27 年至公元 476 年)，隨著軍事的擴展，羅馬帝國南征北討，立下顯赫戰績，所屬海關亦遍及現今法國、西班牙、北非等地。由於帝國境內貿易增長迅速，關稅收入大增，在公元一世紀末，羅馬帝國的海關人員逐漸改由政府官員擔任；及至公元二世紀，大約有 20,000 名羅馬海關人員在帝國境內負責徵收港口稅。³

雖然在中國「海關」之稱早於漢代已出現，但至唐代才出現正式的海關機構，確立全國性陸地海關制度的管理系統。⁴ 據《唐六典》所載，唐玄宗在位期間 (公元 712 年至公元 756 年)，全國各地共設二十六個關口，由中央「司門郎中員外郎」掌理。唐代陸地關的功能與西周時代分別不大，兩者均擔當充公走私貨物及懲處不法分子的職能。⁵ 另一方面，由於唐代對外海上貿易增加，廣州作為當時最大的對外貿易港口，特設「市舶司」一職，實行近似海關管理制度，包括檢查及登記進出口貨物、徵收 10% 的船舶稅及收購政府專賣品等。唐代廣州「市舶司」每

天稅收達白銀 15 萬兩，其龐大稅收乃朝廷重要收入來源之一。宋元明三代亦沿襲唐代「市舶司」制度，使之逐步發展成中國對外貿易和徵收關稅的重要機構。⁶

中世紀時代 (公元 476 年至公元 1453 年)，歐洲各地實行封建貴族制度管治。由於當時戰事頻仍，掌政的歐洲貴族為增加收入支付龐大軍費，在萊茵河 (River Rhine)、易北河 (River Elbe) 和多瑙河 (River Danube) 等繁榮地區設立海關，並再次聘用包稅商對過境貨物徵收關稅。古羅馬帝國時代曾設全國性海關組織，訂定統一法規徵收定額關稅；及至中世紀，封建貴族手握主要關稅收入，透過各地海關任意徵收關稅，並指定貨運、商旅行走的路線。根據法例，土地上的一切都歸封建貴族所有，就連自馬車上掉下的貨物都會被海關充公，而海關又可指示貨運、商旅使用凹凸不平的道路，藉以充公掉下的貨物；海關徵稅及管制貨物大權在握，中世紀歐洲貿易大受影響。約於 12 世紀，歐洲各國陸續建立井然有序的海關制度，封建貴族濫收關稅的情況才逐漸消失。中世紀時代結束後，歐洲各國君主的權力上升，陸續從封建貴族手上奪回徵收關稅的權力。1671 年，英國成為首個廢除保稅商制度的歐洲國家，改由英王直接任命官員 (Commissioner) 徵收關稅，是為西方現代海關的源頭。⁷

正當歐洲海關不斷發展之時，中國「市舶司」制度卻隨著明代實行的海禁政策而日漸衰落。明代以前，「市舶司」之首多由中央委派重要官員擔任；至明代，「市舶司」則由地方官吏兼任，再非獨立要職，亦無須再負責徵收關稅。清代康熙帝收復台灣，以及平定由藩王吳三桂、尚可喜及耿繼茂發動的三藩之亂後，在 1684 年取消海禁，宣佈開放廈門、廣州、寧波和上海為對外貿易港口。同年，清政府因應對外貿易港口的開放，在廈門設立閩海關；1685 年，清政府再在廣州、寧波和上海分別設立粵、浙和江海關；此乃中國首次正式命名實行海關管理的機構為「海關」。上述四個海關均直屬清政府的戶部，並設滿漢籍「海關監督」各一人。「海關監督」與以往的「市舶司」不同，不再直接負責專賣事宜。「海關監督」會按照來華商船的大小、長寬及重量徵收船鈔，亦會對進出口貨物徵收關稅，並

為中國出海船隻進行登記，以及限制出海船隻的規模。此外，「海關監督」還會按政府法令執行進出口管制，例如禁止輸入鴉片及輸出金、銀、銅等物資。⁸

1757 年，鑑於英國東印度公司的洪仁輝 (James Flint) 帶領大量武裝英國商船前往寧波進行貿易，嚴重威脅當地的軍事安全，乾隆帝遂下令關閉閩、浙和江海關，只准許外國商人到海防甚為嚴密的廣州進行貿易。故此，粵海關直至鴉片戰爭前，都是中國唯一管理對外貿易的海關。為確保外國商船的進出口貨稅如實繳納，清政府在廣州建立「行商」制度，指定某些中國商行為「行商」，處理外商在華貿易的事宜。所有進出口貨稅均由「行商」代納保證金，作為外商及時納稅的擔保。若粵海關發現外商走私漏稅，擔保該外商的「行商」則須負責。「行商」壟斷中外貿易，外商既無法在華自由進行貿易，又須承擔「行商」賄賂清朝官員的開支，外商不滿情緒日增月益，演化成 1840 年鴉片戰爭爆發的導火線之一。除鴉片戰爭外，中國在對抗英、法、俄等國的不同戰事中亦相繼敗退，只好簽訂各項不平等條約求和。中國不但被逼開放通商口岸，還喪失部份司法和管治權，其中包括讓外國人主並控制中國海關，直至中華人民共和國成立為止，有關歷史令香港在其後的百多年成為英國的殖民地，亦造就了契機，讓香港海關從最初只管理船隻進出，發展至現時各項完善的海關制度。香港海關的百年故事就在這樣的背景下展開。⁹

註 釋

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Introduction: Origin of Customs

The customs service has a very long history in China. There is literature showing the existence of customs checkpoints in as early as the Western Zhou times (1046 BC - 771 BC). According to the Rites of Zhou (周禮), in the structure of the Western Zhou government the post “Si Guan” (司關), or customs superintendent, was established to record the quantity of goods passing through the checkpoints and issue Seals as official endorsement for legal passage of goods across the checkpoints. Similar to Import and Export Permits today, such Seals were mandatory documents for clearance of goods. Apart from issuing Seals, Si Guan was also empowered to levy tariffs on goods, collect storage charges for goods warehoused, as well as control the movement of essential supplies including weapons, gold, silver and horses across the checkpoints. Upon detecting smuggling activities through bypassing the checkpoints to evade tariffs, Si Guan would confiscate the smuggled goods and impose the punishment of whipping against the traders concerned. Besides, it was also Si Guan's duty to report to Emperor Zhou when foreign envoys were to enter the checkpoints so that government officials could be dispatched to the checkpoints for the greeting protocol. Passes would be issued by Si Guan as permit for civilians and officials to go through the checkpoints. It can be seen from the above that Si Guan in the Western Zhou times indeed discharged the modern customs' functions of exercising control on entry and exit of passenger and goods. However, as recorded in the Classic of Rites, Royal Regulations (禮記•王制), the checkpoints run by Si Guan were all set up inland, more for

military defence than for the levy of tariffs. It was Western Zhou's intention to practice a customs management system with the characteristics that only commercial travelers especially the non-native speaking foreign language and in foreign costumes would be inspected; and that goods would be examined but without levying tariffs. Such system was nevertheless easier said than done.¹

The history of customs in the Western world, on the other hand, could be traced back to the ancient Greek city of Athen in 413 BC. At that time, enormous expenditures for construction of temples as well as hosting of operas and athletic meets in respective cities of Ancient Greece were funded by donations of rich merchants. As such donations were merely voluntary hence by no means a stable source of revenue, the governments of the cities therefore mandated the levy of direct taxes like land tax. The mandatory levy however provoked discontentment among landlords and rich families, who occasionally refused to pay their taxes. In 413 BC, in order to solve the financial problem, the city government of Athens set up customs checkpoints at every access connecting the Port of Piraeus, imposing a tariff of 5% of the value on the goods entering and leaving the Port. Merchant vessels must pay tariff to customs officer before unloading the goods ashore or exporting them from Athens. As customs tariff was an indirect tax, importers and exporters in Athens could add the tax to the price of the goods and shift the financial burden onto consumers, who could not evade the tax. Customs tariff hence became a major source of income for Athens and other cities in Greece. The major difference between the ancient customs establishment in China and Greece is that the Chinese checkpoints were set up inland, but the Greek's at coastal ports benefited by the advantage of their location near the Mediterranean Sea and Aegean Sea for processing maritime import and export. Another difference is that officials of the ancient Chinese customs were appointed by the government; but those in ancient Athens were all employees of tax farmers, to whom the cities' tariff collection task was franchised because government-employed officials would be too expensive for the job and the income from tariff would be too unstable to be relied upon.²

In 199 BC, the Roman Republic (509 BC - 27 BC) levied "portorium" on goods at major ports including Pouzzoles of the Italian Peninsula. Covering a broader scope than modern customs tariff, portorium was levied not only on goods at coastal ports and land borders, but also on goods entering and leaving cities as well as passing through roads or bridges. As practiced in the Greek cities, customs personnel of the Roman Republic were also hired by tax farmers. Amid its military expansion, the Roman Empire (27 BC - 476 AD) waged wars around with huge successes in invasion of other countries. Customs checkpoints were then established across its wide territories including where France, Spain and North Africa are today. Along with the rapid expansion of trade within the Empire, the tariff revenue also rose sharply. Therefore, at the end of the first century, the posts of the customs personnel of the Roman Empire were gradually taken up by government officials. In the second century, about 20,000 Roman Customs officers were employed for levying portorium within the territory of the Empire.³

Although the term "customs" in China had already emerged in as early as the Han Dynasty, it was only in the Tang Dynasty that a formal customs organization came into being and land customs system established nationwide.⁴ According to the Tang Liudian (唐六典), during the reign of Emperor Xuanzong of Tang (712 AD - 756 AD), 26 customs checkpoints were set up across the nation and governed by an official in the central government. The functions of the land customs in the Tang Dynasty were not much different from those in the Western Zhou times, both were to confiscate smuggled goods and punish the offenders.⁵ In addition, as maritime trade with the outside world increased during the Tang Dynasty, a post of City Ship Master was established in the government structure of Guangzhou which was the largest trading port at the time, responsible for implementing what was akin to a customs management system, including the examination and registration of goods imported and exported, the levy of a 10% ship due, and the purchase of articles monopolized by the government etc. Each day, the Guangzhou's City Ship Master collected revenue amounting to as much as 150,000 taels of silver, which was a major source of income for the Imperial Government of the Tang Dynasty. This

system of the City Ship Master was later adopted in the Song, Yuan and Ming Dynasties, gradually evolving into an important organization in charge of China's external trade and tariff.

Feudalism prevailed widely in Europe in the Middle Ages (476 AD – 1453 AD). As the continent was frequently engaged in warfare, the European lords in power established feudal customs in the prosperous regions along River Rhine, River Elbe and River Danube etc to increase revenue for the huge military expenses. Tax farmers were employed again to collect tariff from goods passing through the territory. In the Roman Empire, there were once national customs organizations practicing uniform regulations with fixed rates for tariff. In the Middle Ages, control of the major tariff revenue fell into the hand of feudal lords, who imposed arbitrary levy of tariff through the customs and stipulated routes for freight transport and traveling merchants. Since at law any interests in land were vested in the feudal lords, any goods that had fallen from carriages onto the roads would therefore be subject to confiscation to customs. Taking this privilege, the customs was used to stipulating undulating routes for freight transport deliberately in order to confiscate fallen goods. The customs' enormous authorities in controlling tariff and goods had inflicted tremendous impact on European trade in the Middle Ages. It was not until a regulated customs system was established in the European countries one after another in the twelfth century that the feudal lords' practice of abusing the power in levying tariff gradually disappeared. Amid the rise of monarchy at the end of the Middle Ages, the monarchs in Europe gradually restored from the feudal lords the control of tariff. In 1671, Britain became the first nation in Europe to abolish the system of customs tax farming, and the power to levy tariff was then conferred upon Commissioners appointed by the King direct. This has been regarded as the origin of the modern Western customs.⁷

As the customs system continued to develop in Europe, China's system of City Ship Master was dwindling day by day under the shadow of the Maritime Embargo policy adopted in the Ming Dynasty. Until the Ming Dynasty, the headship of the City Ship Master was mostly filled by important incumbent appointed directly by the central government. In the

Ming Dynasty, however, the headship was absorbed by a local official, who played no role in the tax collection function hence the City Ship Master was no longer an independent post of significance. Having restored Taiwan and defeated the three Feudatories i.e. Wu Sangui, Shang Kexi, and Geng Jimao, who were named as prince by the Qing Government and each given an almost independent domain, Emperor Kangxi of the Qing Dynasty lifted the Maritime Embargo in 1684 and proclaimed the opening up of Xiamen, Guangzhou, Ningbo and Shanghai as trading ports for Sino-foreign trade. Following the opening up policy, the Qing Government set up Fujian Customs in Xiamen in the same year and later set up Guangdong Customs, Zhejiang Customs and Shanghai Customs in 1685. It was the first time China formally named organizations responsible for customs management as "Customs". These four Customs were directly accountable to the Ministry of Revenue of the Qing Government and each appointed with one Manchurian and one Han Chinese Customs Superintendent. Unlike the City Ship Master, the Customs Superintendents had no responsibility in monopoly trading; but were chartered to levy ship due on incoming merchant ships according to their size, length, width and weight; levy tariff on incoming and outgoing goods; register ocean-going Chinese vessels and regulate their scale. Besides, the Customs Superintendents were also empowered to execute orders issued by the government to exercise import and export controls, such as prohibiting import of opium and export of materials like gold, silver and copper etc.⁸

In 1757, James Flint of the British East India Company led a large fleet of armed British merchant ships to Ningbo for trading. Seeing the fleet's serious threat to the military security there, Emperor Qianlong ordered the closure of the Fujian, Zhejiang and Shanghai Customs, permitting foreign merchants to continue trading only in Guangzhou where tight coastal defenses were in place. For this reason, until the Opium War the Guangdong Customs remained the only Customs organ with function to regulate foreign trade. To ensure that foreign merchant ships paid tariff on import and export honestly, the Qing Government established a "Co-hong" system in Guangzhou designating some Chinese merchants as "Hong

Merchants” to administer trading matters for foreign merchants in China. The “Hong Merchants” were required to make payment of guarantee on foreign merchants’ import and export, as security against their timely payment of tariff. If foreign merchants were found involved in smuggling and tax evasion, the “Hong Merchants”, who had vouched for the foreign merchants’ integrity, would be held responsible. As Sino-foreign trade was monopolized by “Hong Merchants”, foreign merchants were unable to trade freely in China, let alone having to bear the extra cost for “Hong Merchants” to bribe Qing officials. The discontentment among foreign merchants was rising day after day, culminating in one of the underlying causes of the Opium War in 1840. The Opium War aside, China was inflicted with one defeat after another in the battles against the foreign countries like Britain, France and Russia, resulting in an array of unequal treaties to appease the allied powers. Until the establishment of the People’s Republic of China, China was forced not only to open up trading ports, but also surrender to the foreign countries some of her jurisdiction and sovereignty including the control of the Chinese Customs. This piece of history had turned Hong Kong into a British colony in the ensuing hundred years, and at the same time created opportunities for the Hong Kong Customs to evolve from an organ that solely managed the movements of vessels, into one practicing remarkable customs systems today. This is the backdrop against which the Hong Kong Customs and Excise Department’s hundred years of story began to unfold.⁹

◎《香港海關百年史》，在中港交流大歷史背景下，以具體詳細的內容記述與分析香港海關過去百年來的成長經驗，及其功能和職責多元化的發展歷程，內容豐富，分為七章，共六百多頁，附有大量照片、數據和圖表，是近年香港官商公私各方所推出的機構歷史中的一冊值得重視的佳作。

— 美國加州史坦福大學研究員 陳明鈺

◎當我們讀到海關的不斷發展、更新的事例時，我們看到香港作為一個自由港的活力與衝勁。當我們讀到海關面對新挑戰而奮鬥時，我們看到千千萬萬香港人面對困難時的堅毅精神。今天當我們放眼未來，思考二十一世紀的新挑戰時，我們更需要仔細閱讀這本《香港海關百年史》，從中我們得到不少化危機為新機、化腐朽為神奇的寶貴經驗。

— 紐約州立大學珍尼斯奧分校歷史系教授 韓子奇

◎由於地理位置的關係，香港與中國大陸毗連，與澳門亦相鄰近，在二次大戰前，香港的「海關」作用主要針對在香港領土範圍所發生的走私活動。二次大戰以後，隨着貿易本質的變化和香港交通航運網絡之增大，香港海關的重要性和地位不斷提高。……有關這些史實和在制度上的發展，本書均有詳盡的闡述。

— 香港大學亞洲研究中心助理教授(研究) 李培德

◎目前關於中國近代海關史的著述雖有不少，但學界對於香港海關史的關注和研究還遠遠不夠，區志堅、陳和順、何榮宗先生合著的《香港海關百年史》，為我們提供了一項值得注意的研究成果，使我們能夠從中對香港近百年海關史的運行和演變有了比較確切、可靠的印象，在一定程度上彌補了學界的這一薄弱環節。

— 廣州暨南大學歷史學系系主任 張曉輝

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