1840-1909

第一章

Chapter 1

香港海關的前身

Progenitors of Customs and Excise Department

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本章大事年表

時間	事件
1840年-1842年	● 第一次中英戰爭 (第一次鴉片戰爭) 爆發 · 清政府敗北 · 於1842年8月與英國簽署《南京條約》 (Treaty of Nanking) · 正式把香港島割讓予英國。
1841年1月26日	▼ 英軍佔領香港島。
1841年7月31日	殖民地政府設立船政署,規管到港商用船隻停泊指定碼頭,亦須在離港前通知船政署。
1854年7月12日	● 首個由外國人控制的中國海關組織—關税管理委員會(Board of Inspectors)在上海成立。
1855年5月	英國外交官李泰國 (Horatio Nelson Lay) 成為首任中國海關總税務司 (Inspector General of Chinese Imperial Maritime Customs)。
1856年-1860年	英法聯軍之役(第二次鴉片戰爭)爆發,清政府再敗,中英雙方簽訂《北京條約》(Convention of Peking),將九龍半島割讓給英國。
1863年11月	英國外交官赫德 (Robert Hart) 成為第二任中國海關總税務司。
1866年8月14日	● 香港政府通過《海港及海岸條例》(Harbour and Coasts Ordinance),令 船政署有更大權力,要求進出香港的船隻辦理註冊、入港登記、申報載貨資料 及清關手續。
1867年-1886年	中國原有海關(常關)對香港實行港口「封鎖」,嚴重影響香港和中國之間的 正常海路貿易。
1876年9月13日	中英雙方簽訂《中英煙台條約》(Chefoo Convention),由赫德控制的中國 海關總税務司署(新關)奪取了常關徵收厘金和關税的權力。
1885年7月18日	中英雙方簽訂《煙台條約續增專條》·新關奪取常關對鴉片徵收正税的權力。
1886年9月11日	赫德代表清政府和香港政府簽訂《管理香港洋藥事宜章程》,解決了香港走 私鴉片及常關對香港「封鎖」的問題,並為建立隸屬於中國海關總税務司署 的九龍關提供了基礎。
	HI/UBEMILE 区 J 全架 ·

時間

事 件

1887年4月2日	九龍關成立,正式取代了常關在香港外圍的執法權力。
1887年6月1日	香港的出入口管理處(Imports and Exports Office)成立,由塞撒
	(Arathoon Seth) 擔任第一任出入口管理處監督。
1898年6月9日	中英雙方簽訂《展拓香港界址專條》(Convention for the Extension of
	Hong Kong Territory),中國將新界地區以及其附近島嶼租借予英國,為期
	99年。
1904年5月	助理船政司巴斯·泰萊 (Basil Taylor) 被賦予指揮水警之權,協助船政署進行
	海上緝私工作。
1908年4月	赫德休假回國·由英國籍副總税務司裴式楷 (Robert Bredon) 代理總税務司
	一職。 ·
1909年	助理船政司貝韋思(Charles William Beckwith)獲聘為助理警察司
	(Assistant Superintendent of Police),負責水警的監督工作。
1911年9月	管理中國海關長達45年的中國海關總稅務司赫德在英國逝世。

Chronology of Major Events In This Chapter

Time		Event
1840-1842	•	The First Anglo-Chinese War (First Opium War) erupted; the Qing Government lost and signed the Treaty of Nanking. Hong Kong Island was officially ceded to Britain.
26 January 1841		British Army occupied Hong Kong Island.
31 July 1841		The Hong Kong Government set up the Harbour Department, designating berths for incoming commercial vessels and requiring pre-departure notification.
12 July 1854		The first foreign-run Chinese Customs organization - the Board of Inspectors was established in Shanghai.
May 1855	•	British diplomat Horatio Nelson Lay became the first Inspector General of the Chinese Imperial Maritime Customs.
1856-1860		The Second Opium War broke out. The Qing Government lost to the British-French joint army again. The Chinese and British Governments signed the Convention of Peking, ceding Kowloon Peninsula to Britain.
November 1863	•	British diplomat Robert Hart became the second Inspector General of the Chinese Imperial Maritime Customs.
14 August 1866		The Hong Kong Government enacted the Harbour and Coasts Ordinance, giving the Harbour Department more authority to require visiting vessels' registration, arrival registration, cargo declaration and clearance.
1867-1886	•	The Chinese Native Customs (Chang Guan) "blockaded" the harbour of Hong Kong, seriously affecting the normal maritime trade between Hong Kong and Mainland China.
13 September 1876		The Chinese and British Governments signed the Chefoo Convention, the Chinese Imperial Maritime Customs (New Customs or Yang Guan) controlled by Hart took over the rights to levy likin taxes and customs tariffs from the Native Customs.
18 July 1885		The Chinese and British Governments signed the Extension Act of Chefoo Convention. The New Customs took over the Native Customs' rights to levy tariff on opium.
11 September 1886		On behalf of the Qing Government, Hart signed the Management of Hong Kong Opium Affairs Statute with the Hong Kong Government, resolving the issue of opium trafficking and the "blockade" by the Native Customs, and laying the foundation of the Kowloon Customs, which was affiliated to the Chinese Imperial Maritime Customs.
2 April 1887	•	The Kowloon Customs was established to formally replace the Native Customs outside the periphery of Hong Kong.

Time Event

1 June 1887	•	The Imports and Exports Office was established in Hong Kong. Arathoon Seth was appointed the first Superintendent of Imports and Exports.				
9 June 1898 The Chinese and British Governments signed the Convention for the Extension of Territory. China leased part of the New Territories and neighbouring islands to Expense.						
May 1904		Basil Taylor was authorized to head the Marine Police, which worked collaboratively with the Harbour Department in anti-smuggling.				
April 1908		Hart returned to Britain on leave, leaving his deputy Robert Bredon as Acting Inspector General.				
1909		Assistant Harbour Master Charles William Beckwith was appointed Assistant Superintendent of Police, in charge of the Marine Police.				
September 1911		Inspector General Hart, head of the Chinese Imperial Maritime Customs for 45 years, died in Britain.				

Section 1

INCEPTION OF MODERN CUSTOMS:

ROBERT HART AND CHINESE CUSTOMS

外國人入主中國海關之始

現代海關的誕生:

赫德與中國海關

自唐朝開始至明朝,中國沿海城市設有市舶司管理對外 貿易,對進入海港的船舶徵税。到清朝立國初期,為防範以台 灣為根據地、主張反清復明的鄭成功及其水師來犯, 清政府 在沿海地區實施海禁,停止一切對外貿易。及後鄭氏勢力被 平定,清政府遂取消海禁,先後在漳州、廣州、寧波、上海等 地設立海關,履行以往市舶司的職責,負責向船隻徵收船鈔, 以及向入口貨品徵收關稅。船鈔是按船隻大小所徵收的稅 項,而進口的關稅則按貨物的重量計算。乾隆二十二年(1757 年),乾隆帝南巡寧波,親睹大量外商在此貿易,並且攜帶武 器,擔心寧波會成為第二個澳門,變成外國的租借地,因此下 旨只開放廣州為對外通商口岸。此舉令英國商品無法在中國暢 銷,對英國造成巨大的經濟損失,所以英國向中國輸入大量鴉 片以賺取暴利,不但使中國白銀大量外流,更令不少中國人沉 迷吸食鴉片。

公元 1838 年底, 道光皇帝派遣欽差大臣林則徐到廣州禁 煙,銷毀從英國入口的大批鴉片,引起英國不滿,觸發 1840

Inception of the foreign-run Chinese Customs

Since the Tang Dynasty until the Ming Dynasty, the Chinese coastal cities had City Ship Masters in charge of external trade, levying tariffs on incoming vessels. At the beginning of the Qing Dynasty, in order to stem the invasion of the anti-Qing-pro-Ming, Taiwan-based Zheng Chenggong and his marine force, the Qing Government enforced an embargo in the coastal areas and terminated all external trade. Later on, after Zheng's influence had been subdued, the Qing Government lifted the embargo, and set up customs in Zhangzhou, Guangzhou, Ningbo and Shanghai to take over the duties of the City Ship Master. The customs then levied ship dues and tariffs on imports. Ship due was assessed according to the size of the ship. Tariff was assessed according to the weight of the merchandise. In the 22nd year of Qian Long's reign (1757), Emperor Qian Long visited Ningbo. When he saw there many foreign traders armed with guns, he became concerned Ningbo would become another Macao ending up as a leased territory of a foreign country. He therefore issued an imperial decree to restrict Guangzhou to be the only port for external trade, as a means to limiting the sale of British goods in China. Suffering great financial loss, Britain resorted to importing huge amounts of opium into China in order to reap exorbitant profits. As a consequence, not only was there a serious drain of silver from China but also many Chinese became addicted to opium.

年開始的鴉片戰爭。到了1842年8月,英軍進逼南京城,清 廷派遣議和代表,與英國代表砵甸乍簽訂《南京條約》,規定 清廷須將香港島割讓予英國。

1856年,英國與法國聯合侵略中國,史稱「英法聯軍之 役 |。到了1860年10月,英法聯軍攻陷北京城,清廷和英國 簽訂《北京條約》,將九龍半島界限街以南土地(包括昂船洲 在內) 割讓給英國。

十九世紀後半葉,清政府被迫與英、美、法各國簽訂多 項不平等條約,除割讓土地外,還欠下巨額賠款,並喪失了很 多本應擁有的司法和管治權益。

在這個背景下,最早由外國人管理的中國海關組織,就 是以英國人為首的江海關(上海海關的原稱)關稅管理委員會 (Board of Inspectors)。時值太平天國 (1850 年 -1864 年) 勢 力發展迅速,各地反清勢力乘時而起。1853年,支持反清復 明和太平天國的民眾在上海成功起義, 搗毀清政府在上海設 立的常關,令上海外商拒絕向清政府繳納關稅。1

清政府上海縣縣令兼上海海關監督吳健彰,嘗試重新 設立海關關卡,對外商貨品恢復徵稅,卻因英、美、法等國 領事的阻撓下未能成事。吳健彰唯有答應各國領事的要求, 在 1854 年成立由英國人主導的上海海關關稅管理委員會, 埋 下外國人入主中國海關和控制全國關稅收入的伏線。當時關 税管理委員會整頓上海常關的架構和紀律,藉此提高工作效 率, 並大幅增加關員薪金, 以減少他們收受賄賂的機會。不 論華商外商,若有違法走私,委員會必定充公其走私貨品以 作懲罰。這改善了以往常關官商勾結、走私漏税的情況,令上 海海關的税收由 1853 至 1854 年度的 54 萬両, 增加至 1854 至 1855 年度的 176 萬両。扣除日常開支及條約賠款後,餘款 便成為清政府一大財政收入來源。因此,當外國軍隊在1855 年協助清政府收復上海縣城後,清政府為了保障龐大的海關 税收,仍默許關稅管理委員會的存在。此後各通商口岸陸續 仿效上海的方式,建立由外國人控制的新式海關,並由英國 駐上海領事李泰國 (Horatio Nelson Lay) 擔任首位中國海關



圖一 第一仟中國海關總税務司李泰國 [Picture 1] The first Inspector General of the Chinese Imperial Maritime Customs, Horatio Nelson Lay

At the end of 1838, the Emperor Daoguang sent Minister Lin Zexu to Guangzhou to impose a ban on opium and destroy the opium imports from Britain, infuriating the British and thus triggering the Opium War in 1840. In August 1842, the British army closed in on Nanjing City. The Qing Government dispatched representatives to negotiate and endorse the Treaty of Nanjing with the British representative Sir Henry Pottinger, who demanded that Hong Kong Island be ceded to Britain.

In 1856, Britain and France joined forces to invade China, resulting in the Anglo-French Expedition to China. In October 1860, the joint forces captured Beijing City, and the Qing Government signed the Convention of Peking with Britain, ceding to Britain the territory to the south of Boundary Street of the Kowloon Peninsula (including Stonecutters Island).

In the second half of the 19th century, the Qing Government was coerced into signing various unequal treaties with Britain, the United States and France. Besides the cession of land, China owed these countries huge reparations and lost many jurisdiction and sovereignty rights.

Against this political backdrop, the first modern customs organization in China managed by foreigners was the Board of Inspectors headed by the British. At that time, the Taiping Rebellion (1850-1864) was growing rapidly and various anti-Qing forces were emerging all over the country. In 1853, people supporting the restoration of the Ming Dynasty and the Taiping Rebellion staged a successful revolt in Shanghai, destroying the Native Customs of the Qing Government in Shanghai. As a result, foreign traders in Shanghai refused to pay tariffs to the Qing Government.¹

Although the Governor of Shanghai City and Shanghai Customs Superintendent at the time, Wu Jianzhang (a member of the Qing Government) attempted to re-establish customs posts to levy tariffs again, the effort fell through because of the intervention of the British, American and French consulates. At the behest of the consulates, Wu Jianzhang promised to set up a British-led Jiang Customs (Shanghai Customs) Board of Inspectors in 1854, which foreshadowed the foreign reign of the Chinese Imperial Maritime Customs and their control of the Customs revenue of the country. The Board put the structure and discipline of the Shanghai Native Customs back in order and drastically increased their remuneration as incentive against corruption. Whether it was Chinese or foreign merchants, as long as smuggling was detected, the Board would confiscate the smuggled merchandise. These measures improved the corruptive practices widely exercised within the traditional Chinese customs. Tariffs levied by the Shanghai Customs rose from 540,000 taels before the establishment of the Board to 1,760,000 taels after. Deducting recurrent expenditures and the

總税務司 (Inspector General of Chinese Imperial Maritime Customs),專責統領各新關。² 隨着後來清政府和外國簽訂 更多的不平等條約,越來越多的中國口岸對外開放貿易,中 國海關總稅務司署陸續在各通商口岸設置由外國人控制的新 式海關機構。它們有別於中國人控制的常關,一般稱為新關 或洋關。

新關和常關主要的分別如下:第一,新關專門負責對外 國商船進行徵税;常關除負責向本地商船徵税外,還兼管其 他事務,如防衛、市場管理及交通等。第二,新關制定有税 商品的項目、進出口報關文件及繳稅等海關規則,並在全國 新關統一實行,令從事進出口貿易的商人有例可循;而常關則 只規定有税商品項目, 但各地的常關卻可自行制定其海關規 則。第三,縱使中國海關總稅務司署隸屬清政府總理衙門, 但各地新關的監督都由外國人擔任,並向英國籍的中國海關 總稅務司負責,滿足西洋各國控制中國海關事務的要求;常關 則向清政府的戶部負責,不受外國人控制。第四,新關收到的 關税,除了用以支付清政府的條約賠款外,亦成為對外借款 的擔保, 外國人藉此控制了清政府的財政收入, 與此同時亦 確保負責向清政府貸款的英國銀行從中賺取巨額利潤;為了 增加收入應付地方政府的開支,常關除關稅外,亦會對中國 商船收取額外的手續費,增加了中國商人的負擔。3



【圖二】 外國人控制下的中國海關關旗 [Picture 2] Flag of the foreign-run Chinese Customs

payments for reparations from the collected tariffs, the remaining amount became a major revenue for the Qing Government. As a result, when the foreign armies assisted the Qing Government in recovering Shanghai City in 1855, and in order to protect the colossal amount of tariffs payable to the Qing Government, the existence of the Board of Inspectors was acquiesced. Other treaty ports then followed Shanghai's example and established a foreignrun New Customs. The British Vice Consul in Shanghai, Horatio Nelson Lay became the first Inspector General of the Chinese Imperial Maritime Customs, especially responsible for the overall management of the New Customs at various ports.²

With the subsequent signing of an even larger number of unequal treaties between the Qing Government and foreign nations, more and more Chinese ports were opened to foreign trade, and the Inspector General of the Chinese Imperial Maritime Customs continued to establish more foreign-controlled New Customs at treaty ports. These were different from Chinesecontrolled Native Customs or Chang Guan, and were commonly known as New Customs or Yang Guan.

The New Customs and the Native Customs were different in the following aspects. First, the New Customs collected tariffs from foreign merchant ships only; the Native Customs not only dealt with the levies on local merchant ships but also affairs like defence, market management and transportation and so on. Second, the New Customs adopted nationwide standard in regulations of dutiable merchandise items, including documentation required for imports and exports, levies, and so on, whereas the Native Customs only regulated on dutiable merchandise items, leaving the individual districts to decide their own customs regulations. Third, although the Chinese Imperial Maritime Customs was under the jurisdiction of the Zongli Yamen of the Qing Government, the inspectors in the New Customs were foreigners answerable to the British Inspector General of the Chinese Imperial Maritime Customs, which met the demand of various foreign countries to control the affairs of the Chinese Customs. The Native Customs, on the other hand, was accountable to the Accounts Department of the Qing Government, and therefore not controlled by foreigners. Fourth, the tariffs collected by the New Customs became collateral besides being the Qing Government's compensation for treaties. Foreigners could therefore control the finances of the Qing Government while guaranteeing handsome profits for British banks responsible for loans to the Qing Government. In order to increase revenue to accommodate the expenses of the district governments, the Native Customs exerted additional service charges besides the tariffs levied on Chinese merchant vessels, adding more financial burden on Chinese traders.3

赫德通往總税務司之路

1842年的《南京條約》規定中國開放五口通商,英國政 府為了維護在中國的貿易利益,每年花費巨資,設立以香港 為基地的英國駐華領事,作為和清政府溝通的橋樑。然而, 在 1842 年至 1854 年間,英國駐華領事館便有 11 名行政人員 因不適應中國的氣候而逝世,不少人亦需要經常回國休養, 令領事館缺乏足夠的翻譯員。在這樣的背景下,赫德 (Robert Hart) 在 19 歲時被英國外交部選中, 赴華充當翻譯。4 赫德 於 1854 年 7 月首先到達香港,雖然在港只逗留了三個月,但 他利用工餘時間學習中文,為日後在中國海關的事業奠下了良 好基礎。5 後來,赫德離開香港到英國駐寧波領事館當翻譯, 期間他依然孜孜不倦地學習中文,有助他後來取得清廷官員的 好感和信任。6

赫德離開香港後,開始其逾半世紀在中國服務的歷程。 赫德在擔任英國駐寧波領事館翻譯後,曾歷任英國駐廣州領 事館翻譯和助理、廣州副税務司以及署任總税務司,並協助 清政府在廣州、鎮江、天津、漢口等地設立新式海關。在1863 年的「阿思本艦隊計劃」(Lay-Osborn Flotilla) 中,李泰國和 英國籍艦長阿思本 (Captain Sherard Osborn) 企圖將清政府 購買的艦隊置於英國人的控制下;同時,李泰國更趁着清政 府忙於應付太平天國的時機, 威脅撤走所有外籍海關人員, 藉 此強迫清政府以關税收入來資助阿思本艦隊,以及支付常勝軍 (Ever Victorious Army,一支由英美雇傭兵為主以對付太平天 國的武裝部隊)的開支。李泰國的過份舉動令他失去清政府 的信任,赫德取而代之,成為第二任總稅務司。 赫德自 1863 年11月15日起擔任總税務司一職,至1908年4月20日離任, 掌管中國海關達 45 年之久, 對現代中國海關的發展有深遠 影變。8



【圖三】 第二任中國海關總税務司赫德 [Picture 3] The second Inspector General of the Chinese Imperial Maritime Customs.

Hart's Rise to Inspector General

The Treaty of Nanking in 1842 stipulated the opening of five treaty ports in China. In order to protect profits in China, the British Government spent huge sums every year establishing British Consulate in China, with the base set up in Hong Kong, as the bridge with the Chinese authorities. However, from 1842 to 1854, 11 consular officials could not cope with the Chinese climate and died; many others had to return to their home country regularly for health reasons, resulting in a shortage of interpreters. It was under these circumstances that Robert Hart, at the tender age of 19, was dispatched by the British Foreign Office to serve as an interpreter at the British Consulate in China. 4 Hart first arrived in Hong Kong in July 1854. Although he only stayed in Hong Kong for three months. he used the time off work to pick up the Chinese language, which became a good foundation for his work at the Chinese Customs.⁵ Later, when Hart left Hong Kong for the British Consulate in Ningbo as an interpreter, he continued to learn the Chinese Language. which later helped him immensely to secure the trust of the officials in the Qing Government.6

Leaving Hong Kong, Hart embarked on his half-a-century of service in China. Hart had been an interpreter at the British Consulate in Ningbo, an interpreter and an assistant at the British Consulate in Guangzhou, Deputy Inspector and Acting Inspector General in Guangzhou; in addition he had helped the Qing Government establish modern customs in Guangzhou, Zhenjiang, Tianjin, Hankou and so on. During the Lay-Osborn Flotilla in 1863, Horatio Nelson Lay and the British Navy Chief Captain Sherard Osborn attempted to control all of the naval fleets bought by the Qing Government. Furthermore, when the Qing Government was busy dealing with the rebellion of the Taiping Rebellion, Horatio Nelson Lay threatened to withdraw all foreign customs officers as a means of compelling the Qing Government to use the revenue from the Chinese Customs to fund the Lay-Osborn Flotilla as well as the Ever Victorious Army (a military force mainly consisted of the British and American mercenaries fighting against the Taiping Rebellion). In doing so, Horatio Nelson Lay lost the trust of the Qing Government and Hart became the second Inspector General.7 Hart's appointment as the Inspector General was from 15 November 1863 to 20 April 1908. He was in charge of the Chinese Customs for 45 years, having a significant impact on the development of the Chinese Customs.8

赫德在中國海關的功績

鴉片戰爭後,清政府雖然實行禁煙政策,但由於層層巨 大利益的驅動,禁煙實際上成效其微,因此內外皆有「索性官 佈對於鴉片徵税,從而寓禁於徵 | 之議,直至 1858 年的《天 津條約》才把中國的鴉片貿易合法化。當時從印度偷運鴉片 到中國的情況非常嚴重,為保障龐大的鴉片税收,赫德管理的 新關要求所有外國商人,必須在中國通商口岸進出口貨品,並 且向新關繳交關稅,維護各國在華貿易的公平競爭。9 因此, 赫德任命他的得力助手金登幹 (James Duncan Campbell) 主 持改革中國海關會計制度,將海關的支出和收入編成獨立帳 戶,並規定各口岸海關的結餘,一律存放在指定的東方銀行戶 口(Oriental Bank Corporation,香港稱為東藩匯理銀行),各 口岸税務司不得私自截留。1874年,他更設置正副稽查帳目 税務司 (Audit Secretary),直屬總税務司,負責巡視各口岸海 關和檢查各關帳目,以防各地新關在未經總稅務司批准的情 況下,私自修改開支和收入項目。¹⁰

在赫德擔任總税務司的同年(1863年),他在上海成 立了印刷局,負責編印各口岸海關的貿易報告和統計資料。 到了1873年,他更在總稅務司署下設立造冊處(Statistical Department),由一名造冊處稅務司帶領,綜合各口岸上報 的貿易報告,編寫中國貿易統計季報和年報,內容包括各地 財政、經濟、貨幣、金融情況,以及中國進出口貨物如鴉片、 絲、茶葉等資料。11 這些資料對了解中英雙方的貿易情況有很 大幫助。

1901年以前的中國海關總税務司署,分為徵税、船鈔、 教習、郵政四個部門。徵稅部門負責在各通商口岸徵收關稅, 在1885年簽訂《煙台條約續增專條》後,更逐步接管常關在中 國內地的關卡。船鈔部門除了徵收船舶噸税, 還管理緝私、燈 塔、航道以至沿海和內河巡查等事官。教習部門負責營運以關 税為經費來源的京師同文館,訓練通曉外語的中國人,為總 税務司署及各地新關服務。郵政部門則掌管中國新式郵政。12



【圖四】 赫德的簽名 [Picture 4] Robert Hart's signature

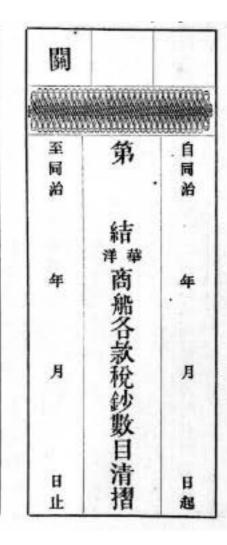
Hart's Achievements in Chinese Customs

After the Opium Wars, the Qing Government had made attempts to ban opium, but with only minimal effectiveness due to resistance driven by the immense interests vested in different layers of the Government. For this reason, there was idea from different echelons suggesting the imposition of levy on opium instead of banning it. It was not until the signature of the Treaty of Tianjin in 1858 that the opium trade became legalized. The smuggling of opium from India was very serious at that time. To ensure the huge profits from tariffs levied on opium, the main responsibility of the New Customs, led by Hart, was to demand all merchants to import and export goods at the treaty ports only and to pay tariffs to the New Customs accordingly in order to ensure fair competition among all nations trading in China. Hart therefore entrusted his close assistant James Duncan Campbell with the task of reforming the accounting system of the Chinese Customs, demanding that income and expenditure be recorded in separate accounts, that the balance of each port be deposited to the designated Oriental Bank Corporation, and that customs officers be prohibited from intercepting the transfer of revenue. In 1874, he instituted the post of Audit Secretary, which was directly answerable to the Inspector General, to supervise the customs at various ports and inspect their accounts to prevent unauthorized amendments thereon. 10

In addition, in 1863 when Hart became the Inspector General, he established the Printing Bureau in Shanghai, which published trade reports and statistics of customs at all ports. In 1873, he even installed the Statistical Department under the Chinese Imperial Maritime Customs, led by a Customs Inspector who collected trade reports from all the ports and compiled quarterlies and annuals of Chinese trade statistics, including fiscal policies, economies, currencies, finances of the various ports, as well as information concerning imported merchandise such as opium, silk and tea. 11 This information was very instrumental to understanding the bilateral trade between China and Britain.

Before 1901, the Chinese Imperial Maritime Customs was divided into four departments, namely tariffs, ship dues, education and postal duties. The Tariffs Department was responsible for the collection of tariffs at various treaty ports. Since the endorsement of the Extension Act of the Chefoo Convention, the Department gradually took over the customs posts of the Native Customs. Besides collecting ship dues assessed in accordance with tonnage, the Ship Dues Department had to manage anti-smuggling activities, lighthouses, waterways and patrol duties along the coasts and inland rivers. The Education Department ran the education establishments funded by the customs tariffs to train Chinese

同治年 月	同治年 月	統計三共收	,以上本結收華洋子	一收土貨出內地子口	一收洋貨入內地子口	華洋子口稅欵	目一貨物免 税 #	一克 就貨物	免	以上本結收華商歌	一本年代教養存復題口	一收船鈔	一收洋藥 音 各稅 出口 復進口	一收土貨復進口稅	一收土貨出口正稅	一收洋貨進口正稅	華商船隻各稅欵	以上本結收洋商	存復進口	一收船鈔	中收洋藥 古 各 稅 出口正 # # # # # # # # # # # # # # # # # # #	一收土貨復進口稅	一收土貸出口正稅	一收洋貨進口正稅	洋商船隻各稅剝
日總	B	關不銀	口稅共開	稅	稅		共免關平銀	共裝	共裝	税鈔共關平	税祭練增核計畫		工 正 在 我 我 你 你 你 你 你 你 你 你 你 你 你 你 你 你 你 你 你				*	稅勢共關平	稅無賴增核計算		其中有內地 群 中 有內地 群	١,			
總稅務司赫德轉			平銀	共關平級	共關平銀			石谷子子百二十	石谷枝一百四十	銀	共 除 覆 遠外本年四結	共關平銀	英各稅共四平級	共關平銀	共關平級	共關平銀		华銀	共 除 覆 還外本年四結	共關平銀	縣各稅共關平銀 共 期 平 銀	共關平銀	共關平銀	共關平銀	
轉星	呈						明	F 計升	計升		銀	9	合 併 難 明						銀		合 併 臺 明				



【圖五】

赫德管治下中國海關結算華 洋商船各款税鈔數目清摺

[Picture 5]

A customs document used to record tariffs levied on Chinese and foreign commercial vessels during Hart's governance

儘管赫德在建立中國海關管理制度上功不可沒, 但歷史 對赫德的評價卻毀譽不一。當時管轄中國海關總稅務司署的 總理衙門大臣恭親王奕訢, 視赫德為其不可或缺的左右手, 常常把赫德稱作「我們的赫德」,更稱「我們如果有一百個赫 德就好了」。13 1911 年赫德逝世,清政府特發諭旨,對其工作 予以高度評價:「該總稅務司供職中國,所有通商各口設立海 關徵税事官,均由其經手創辦。以及辦理船廳,設同文館,計 各國賽會,設立郵政,經始規劃,悉臻妥協。遇有交涉,時備 咨詢。在中國宣力五十餘年,深資贊助。114



【圖六】 恭親王奕訢 [Picture 6] Prince Gong Yixin

who were conversant in foreign languages to serve the Chinese Imperial Maritime Customs and various New Customs. The Postal Department handled Chinese modern postal services. 12

Despite the undeniable contribution Hart had in the establishment of the management system of the Chinese Customs, history has not been always kind to Hart. Zongli Yamen Minister Prince Gong Yixin, who governed the Chinese Imperial Maritime Customs at that time, regarded Hart his indispensable second self, always calling him "our Hart". Yixin even said, "It would be nice should we have a hundred Hart." 13 When Hart died in 1911, the Qing Government expressly issued an edict, highly commending his work: "The Inspector General served China, and initiated the establishment of Customs at the treaty ports and set up tariff system thereat. He also organized the Harbour Department, set up the education establishments, attended various treaty conferences and established a postal service. He planned everything and was good at reconciliation. In negotiation, he was well-informed and resourceful. He spent more than 50 years working for China, which was of great help."14

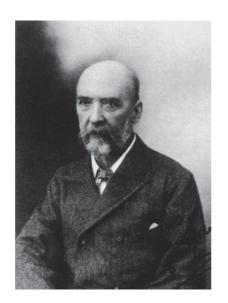
清政府對赫德的讚語,反映他們認同赫德 為清政府的忠誠僕人。然而,不少學者認為赫德 是「中國海關霸主」,因為總税務司雖然隸屬於清 政府總理衙門, 但總稅務司署以至中國各地新關 的人員數目以至薪金,都由他一人決定,總理衙門 無權過問。另外,中國各地雖然有清政府任命的 海關監督,但當地的外籍税務司並不聽從海關監 督的指示,只對赫德一人負責。15 不論赫德是服務 清政府的「忠實僕人」,還是以英國利益為依歸的 「獨裁者」,可以肯定的是,他對建立中國現代海 關制度有着重要的影響。

行事准外務部片

赫德海關王國的終結

1907年12月3日,與赫德在中國海關並肩作戰逾40年 的親密戰友金登幹逝世。這是一個對赫德十分沉重的打擊, 加上赫德當時已年逾七十,身體情況已越來越難承擔海關繁 重的工作。因此,赫德在金登幹死後一個月,提出休假申請 並被清政府接納。1908年4月20日,赫德離開北京返回英 國,總稅務司的職位由赫德妻弟,時任副總稅務司的裴式楷 (Robert Bredon) 代理。雖然赫德沒有正式辭任總稅務司一 職,但是英國政府不願總稅務司一職由赫德家族壟斷,所以 當裴式楷於1908年1月27日被清政府任命為署理總税務司 時,英國公使朱爾典(John Newell Jordan) 認為此舉侵犯英 國任命總稅務司的權力,因此要求清政府保證裴式楷只是署 任而非繼任總稅務司;如赫德日後不再復職,總稅務司必須 另選他人擔任。儘管赫德離職回鄉休養,他仍心繫中國海關 的事務,在1909年底曾向清政府表示會回中國復職。但他的 健康每況愈下,需要不斷向清政府請假。1910年4月,清政 府依照英國政府的指示,任命英國人安格聯 (Francis Arthur Aglen) 為副總稅務司,代替裴式楷署任總稅務司一職,繼承 赫德作為中國海關的領導者。16

【圖七】 清政府在赫德逝世後所發的贊文 Eulogy issued by Qing Government after Hart's death



【圖八】 1908 年即將回國休養的赫德 [Picture 8] Hart homeward-bound for recuperation in 1908

The compliments the Qing Government gave Hart reflected their consensus that Hart was a loyal servant for the Chinese Government. Nevertheless, a few critics considered Hart "the Overlord of the Chinese Customs." Although the Inspector General was an official under Zongli Yamen of the Qing Government, he had the overall control over the staff and remuneration for both the Chinese Imperial Maritime Customs and the New Customs at various ports, and Zongli Yamen had no jurisdiction. Furthermore, although the Qing Government had assigned each Chinese port a Customs Superintendent, foreign Customs Inspectors assigned there did not take orders from the Superintendents, and were only accountable to Hart himself. 15 Whether a "loyal servant" working for the Qing Government or a "dictator" with interests of Britain in mind, Hart definitely had an important impact on the establishment of the modern Chinese Customs.

End of Hart's Reign in Chinese Customs

On 3 December 1907, a close ally of Hart's named James Duncan Campbell died. He had been working with Hart at the Customs for 40 years. This was a massive blow to Hart. At the age of 70. Hart also found the ever increasing workload too hard on his body. As a consequence, a month after the death of James Duncan Campbell, Hart applied for and was granted leave to return to Britain. On 20 April 1908, Hart left Beijing, and the post of Inspector General was handed over to the younger brother of Hart's wife, Deputy Inspector General Robert Bredon. However, Hart had not resigned from the post, and the British Government did not want the post to be a monopoly inherited in Hart's family. When Robert Bredon was nominated by the Qing Government to act as the Inspector General on 27 January 1908, the British envoy John Newell Jordan considered the nomination an infringement upon Britain's sole authority of appointment and requested the Qing Government's pledge that Robert Bredon was only acting rather than succeeding in the post; in other words, should Hart not resume office, another person would have to be chosen to become the Inspector General. Although Hart was back in Britain recuperating, his thoughts were still with the Chinese Customs. He expressed to the Qing authorities his wish to resume office at the end of 1909. However, his health was deteriorating, and he had to apply repeatedly to the Qing Government for extended leave. In April 1910, the Qing Government upon instructions from the British Government appointed another Englishman Francis Arthur Aglen as Deputy Inspector General, replacing the Acting Inspector General Robert Bredon, to succeed Hart as the leader of the Chinese Customs. 16

Section 2

PRECURSORS OF PREVENTIVE SERVICE:

HARBOUR DEPARTMENT AND IMPORTS AND **EXPORTS OFFICE**

Foundation of Harbour Department

Cross-border control of transport, cargo and passenger is a symbol of a country's sovereignty. Although Hong Kong became a British colony in 1842, it was only in 1887 that the modern customs in its infancy - the Imports and Exports Office - was established to manage statistical data on the imports and exports (mainly opium) and to combat smuggling activities. Before that, only the Harbour Department was responsible for vessel registration, cargo declaration, arrival reports and departure clearance.

After the First Opium War, Emperor Daoguang sent Imperial Envoy Qishan southward to Guangzhou to negotiate with the British force. In January 1841, in private, Qishan agreed to Britain's request to cede Hong Kong Island in the Convention of Chuanbi, and accordingly Britain occupied Hong Kong Island on 26 January 1841. The British first landed at the junction of Hollywood Road in the Western District, a location the British army called Possession Point, where the first garrison was subsequently stationed.¹⁷ In August 1842, the Chinese and British Governments signed the Treaty of Nanjing, officially acknowledging China's cession of Hong Kong Island to Britain. At that time, Hong Kong Island had the advantage of a deep harbour. Despite the lack of planned development, its strategic location quickly turned itself into one of the most important bases for Sino-British trade. As a result, the control of incoming and outgoing vessels became an important

香港緝私隊的前身:

船政署和出入口管理處

船政署的奠基

管制一個地區海陸空交通、貨物的進出口和乘客的出入 境,是體現一個國家對該地區行使主權的象徵。雖然香港在 1841年已成為英國的殖民地,但直到1887年才建立具有較 現代海關功能的機構—出入口管理處 (Imports and Exports Office) 負責整理出入口貨物(主要是鴉片) 的統計數據和緝 私工作。在此之前,只有船政署負責船隻登記、申報載貨資 料、入港報告及離港清關的工作。

第一次鴉片戰爭後, 道光帝派欽差大臣琦善南下廣州和 英國談判求和。1841年1月,琦善在《穿鼻草約》中私下答 應英國割讓香港島的要求,英國隨即於1841年1月26日佔領 香港島,首先登陸的地點是西區荷李活道口,英軍稱為佔領 角 (Possession Point),是最先駐軍的地方。17 1842年8月,中 英雙方簽訂的《南京條約》正式確認中國將香港島割讓給英 國。當時的香港島擁有優良深水港,雖然未經有規劃的開發, 但其具戰略意義的地理優勢,令她迅速成為英國對華貿易的 重要根據地之一。因此, 管制香港的進出口船隻, 成為當時

殖民地政府其中一個重要任務。基於這個原因,殖民地 政府於 1841 年 7 月 31 日,任命英國皇家海軍中尉威廉 • 畢打 (William Pedder) 為香港第一任船政司 (Harbour Master) 和海事裁判官(Marine Magistrate)。同時, 殖民地政府還頒布《香港港口管理規則》(Regulations of the Port of Hong Kong) 和《海事裁判官規則》 (Regulations for the Marine Magistrate)。前者除了管制 商用船隻進出港口,還要求任何進港的商用船隻,按照船 政司的指示到指定的碼頭停泊,並須要在離港前24小時 通知船政司;後者則主要管制船上的治安問題。根據《海 事裁判官規則》,海事裁判官有權調查船員的暴亂行為, 作出罰款和收監處分的決定。18

到了1852年,港府通過《船員擅離職守條例》 (Desertion of Seamen Ordinance),由船政署規管船員 的出入境程序和限制他們在岸上的活動時間,包括船 員須獲得所屬船隻的船長簽發上岸許可證 (Ticket of Leave),才可合法地在指定時間內在岸上停留。如果船 政署發現任何船員持有虛假或過期的上岸許可證, 船政 署人員或警察有權將之拘捕。19 為了有效執行該條例,船 政司獲准增加船政署的人數。20

表一 1854 年船政署職位列表 21

船政署職位名稱	年薪(英鎊)
船政司	400
秘書	200
印度籍翻譯官	50
收費員	25
歐洲籍警察	50
中國籍船員十名	185

RESULATIONS OF THE PORT OF HONGKONG

Resultations of the Port of Hongkone.

The following rules and regulations are hereby promulgated with a view to the salety of the shipping in the parbour, and the convenience of the navigation thereof.

Art 1st. Every master or person in charge of any merchant vessel arriving at the said port, will take up the borth indicated by the harbour-master (and moor if required), under a penalty of \$100 to be recovered in the manner hereinafter set forth for the general recovery of fines.

Art 2d. Every master or person in charge, of any sacrchant vessel lying within the said port, shall immediately remove the vessel to any other both indicated by the harbour-master, under a fine of \$20 for every hour that the vessel shall remain in the same place after a written source to quit, signed by the harbour-master.

Art 3d. All masters or persons in charge of vessels are required to strike their top-gallant varies and masts, and to have their jib and spanker become rigged close in; if called apon so to do, and generally to follow such directions as the state of the weather or the crowled condition of the port may render necessary in the judgment of the harbour-master, for the safety of the whole shipping; and masters of ressels offending against the regulation of the late has the part of the cardina \$400 executive \$100 executive \$100

of the harbour-master, for the safety of the whole slip-ping; and masters of reseals offending against this regula-tion will be liable to a fine not exceeding \$400, and par-ment of all expenses incurred by reason of the vessels breaking adrift, or occasioning damage, subsequent to the precautionary notice of the harbour-master not being dúly regarded.

Aux 4th Masters of ressels proceeding to sea must give

Any 4th Masters of vessels proceeding to sea must give unice to the harbour-master at least 24 hours before the time of intended departure, and Notice is hereby given that vessels will be detained, the masters of which shall not have paid, fines or expenses awarded for violation of these rules and regulations.

Any 5th Transports wearing pendants will always be berthed by their own agent, and the harbour-master will make application to the senior naval officer on the syntrement of the general safety of the shipping in the port.

Any 6th Masters of vessels will be expected to conform to ordinary port tegulations, other than those herein-before specified, and, they asse particularly warned not to cast overhoard any stone or other beflast.

Any 7th All persons are required to take notice that the latabour master is authority extends to the preservation of order in the several funding places in the harbour.

All fines for breach of these rules and regulations will be proceeded for before the chief magistrate, who is thereby authorized at the written request and complaint of the

by authorized at the written request and complaint of the harbour master to summon the parties charged, and there-upon to make summary decision, and all fines so recover-ed will go to the use of her Majesty.

REGULATIONS FOR THE MARINE MAGISTRATE. SECTION 1.

Of the functions of the magnistrate.

Rec. No. 1. To repose forthwith on board of any British since the properties of the magnistrate.

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【圖九】

《香港港口管理規則》及《海事裁判官規則》

[Picture 9]

The originals of the Regulations of the Port of Hong Kong and the Regulations for the Marine Magistrate

duty of the Colonial Government. Because of this, on 31 July 1841, the Colonial Government appointed William Pedder, a Lieutenant in the Royal Navy, as the first Harbour Master and Marine Magistrate. Meanwhile, the Government issued Regulations of the Port of Hong Kong and Regulations for the Marine Magistrate. The former not only regulated the arrival and departure of commercial vessels but also required them to berth at the pier designated by the Harbour Master and to give notice to the Harbour Master 24 hours before departure. The latter was to maintain law and order at sea. According to the Regulations of the Port of Hong Kong, the Marine Magistrate had the authority to investigate any riotous behaviours of crew members and impose fines or prison terms for punishment.¹⁸

In 1852, the Hong Kong Government enacted the Desertion of Seamen Ordinance to prescribe an official procedure for arrival and departure clearance of crew and to restrict their time ashore. A crew had to obtain Tickets of Leave from their captain legally allowing them to stay ashore during a designated period of time. If the Harbour Department discovered a forged or expired Ticket of Leave, it or the police, could arrest the crew member. 19 In order to enforce the ordinance effectively, the Harbour Master was allowed to increase the manpower of his Department.²⁰

Table 1: Positions at Harbour Department in 1854 21

Position at Harbour Department	Annual Salary (£)
Harbour Master	400
Secretary	200
Indian Interpreter	50
Shroff	25
European Police Constable	50
10 Chinese Crew	185

船政署的擴展和建樹

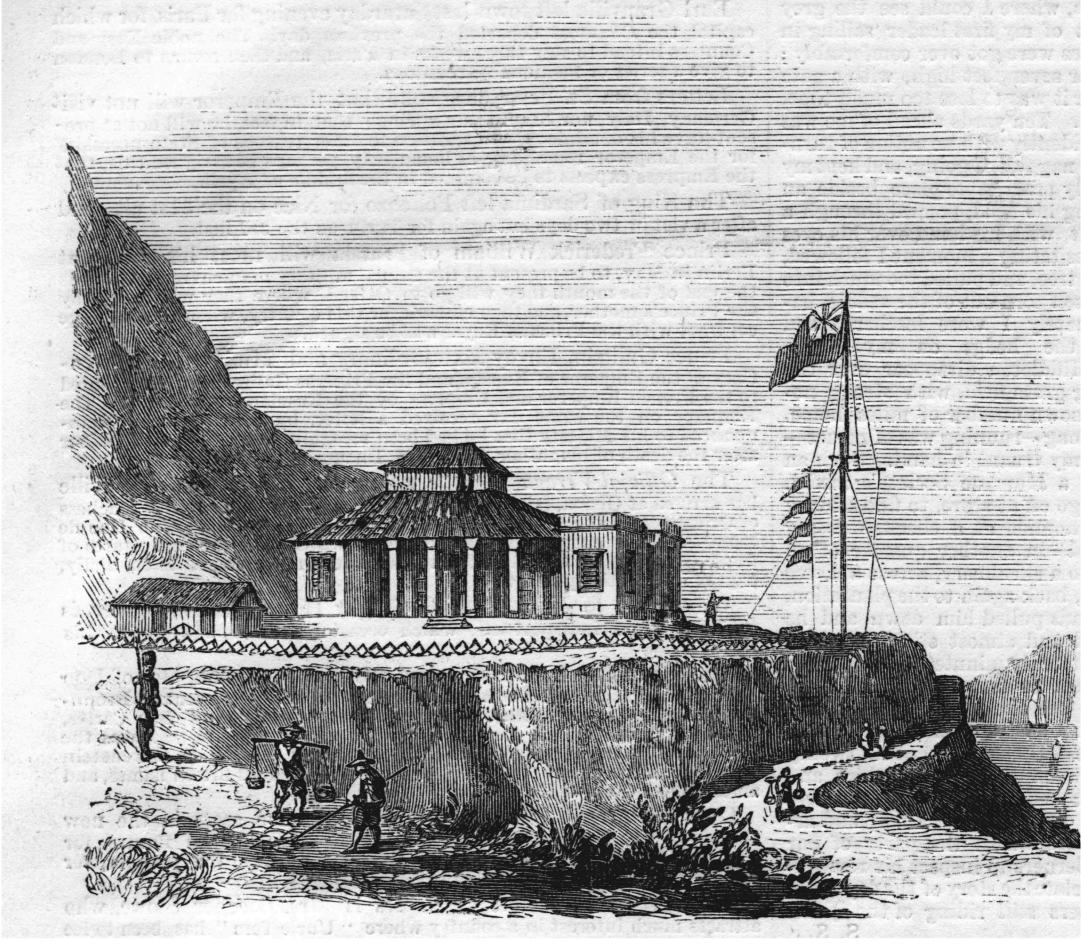
踏入十九世紀六十年代,香港與中國的海路貿易更為發達,船政署的架構和職員數目亦有所變化。正如 1862 年港督羅便臣 (William Robinson) 引述船政司湯式 (George Thomsett) 所言,當時每日有大量船隻在香港泊岸,現有的職員已經無法應付繁重的工作。更重要是,為了加强維持海上治安,港督羅便臣向英國殖民地事務大臣紐卡素公爵 (Duke of Newcastle) 建議,增設隸屬於船政署的船上檢查人員 (Boarding Officer),以檢查船上有否進行非法的勾當。這項建議被殖民地事務大臣接納。²²

鑑於大量中國人口及船隻頻繁進出香港,《海港及海岸條例》(Harbour and Coasts Ordinance)於 1866 年獲港府通過,以加強對這些人流和物流的掌控。這雖然大大增加了船政署的工作量和所需要的人手,但同時令船政署成為解決香港社會問題的重要機關。根據《香港海港及海岸條例》,任何

Expansion of Harbour Department and its Achievements

In the 1860s, along with the growing maritime trade between Hong Kong and China, there were changes to the structure and strength of the Harbour Department. The Hong Kong Governor William Robinson, citing Harbour Master George Thomsett, said the daily vessel traffic was too great for the current staff establishment to cope. More importantly, to strengthen maritime security, Governor Robinson suggested that Boarding Officers directly under the Harbour Department be installed to fight illegal activities onboard. The suggestion was adopted by the Secretary of State for the Colonies, the Duke of Newcastle.²²

In view of the heavy traffic of passengers and vessels, the Harbour and Coasts Ordinance was enacted by the Hong Kong Government in 1866 to strengthen the control of people and cargo flow. The new law led to the considerable increase in the workload and demand for additional staff in the Harbour Department, and at the same time made the Harbour Department a significant organ



【圖十】

1857年畢打山及船政署辦公室

[Picture 10]

Pedder's Hill and office of the Harbour Department in 1857

進入香港水域的船隻,每年需要向船政署進 行註冊,才能在指定的碼頭停泊。不論註冊 與否,所有船隻在淮入香港水域 18 小時內, 均要向船政署報告所載貨物、船員數目、出 發地、離開香港時間以及是否載有軍火等詳 細資料。任何船隻要離開香港,都要向船政 署辦理清關手續。23 透過船隻登記、申報載貨 資料、入港報告及離港清關的手續,令香港 沿海猖獗的海盜活動有所收斂,海盜船無法 再像以往一樣自由進入香港港口補給。此外, 該條例亦授權船政署對意圖進入香港的麻瘋 或傳染病病人,以及行乞者予以罰款,對控制 傳染病流行及行乞等問題亦起了作用。24

根據英國《1855年中國乘客法》 (Chinese Passengers Act 1855),任何英國商 船都要向每位中國乘客提供最少72立方尺 的活動空間,以防止中國乘客被安置在過份 擠迫的船艙內,目的是針對英國船隻或在香 港註冊的中國船隻在中國沿海從事非法販賣

苦力的行為,避免香港成為這些活動的中轉站。在1868年, 船政司湯式寫給署理輔政司的建議書中,認為《中國乘客 法》行之有效,無論船程多短,規定必須給予乘客足夠的活 動空間。湯式更認為任何國家從香港出發的商船,以及從中 國駛往香港需時七日或以上的商船,無論所載的中國人是普 通乘客還是苦力,都應受《中國乘客法》規管。這種做法既 保障中國乘客的健康和人身安全, 亦令各國間的商船客運競 爭更為公平。1874年通過的《中國出境綜合條例》(Chinese Emigration Consolidation Ordinance) 更規定, 航程超過 30 天的中國客船要向港府申領牌照,確保客船空間的規格符合 要求。25 船政署執行這條條例,保障了客船上乘客和苦力的人 身安全和基本健康。



【圖十一】 1870 年代日益繁忙的香港海港 [Picture 11]



The increasingly busy Hong Kong Harbour in the 1870s

1880 年船政署辦公室 [Picture 12] Office of the Harbour Department in

for alleviating social problems in Hong Kong. According to the Harbour and Coasts Ordinance, unless registered annually with the Harbour Department, a vessel calling Hong Kong would not be allowed to berth at the pier designated by the Department. Whether registered or not, the vessels' information such as cargo and crew onboard, last port of call, departure time, and whether firearms were carried onboard had to be reported to the Department 18 hours before entering Hong Kong waters.²³ Similarly, any departing vessel had to undergo clearance by the Harbour Department. The most significant benefit of this Ordinance was that it had helped suppress the rampant piracy activities at the time by requiring vessel registration, arrival and departure clearance. This meant pirate ships could no longer replenish supplies in Hong Kong. The Ordinance also authorized the Harbour Department to impose fine on lepers and patients of infectious diseases who attempted to enter Hong Kong, keeping problems like the spread of infectious diseases and begging under control.²⁴

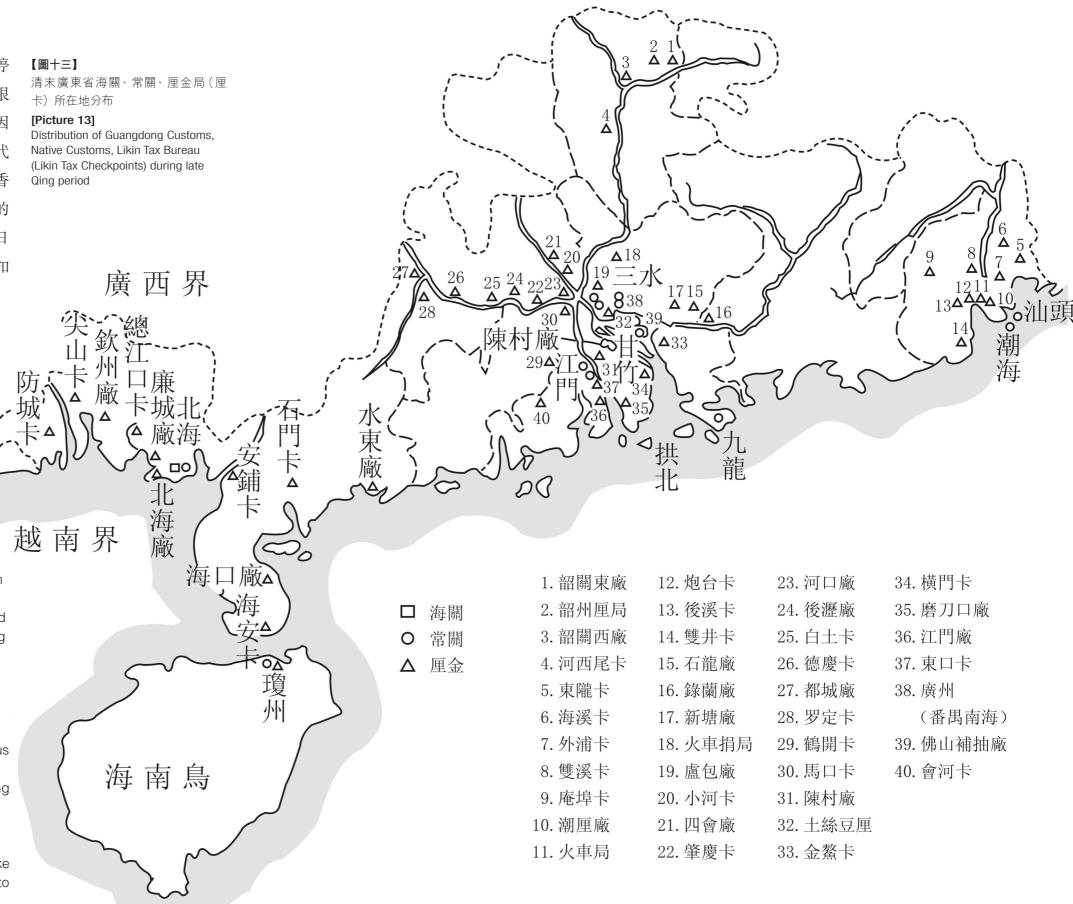
According to the Chinese Passengers Act 1855, any departing British merchant ships had to provide each Chinese passenger with at least 72 cubic feet of room for movement so that Chinese passengers would not be put inside overcrowded cabins. The law was aimed at deterring illegal trafficking of coolies along coastal China using British vessels or Chinese vessels registered in Hong Kong, so that Hong Kong would not become a transit point for such activities. The proposal submitted by Harbour Master Thomsett to Acting Colonial Secretary in 1868 remarked that the Chinese Passengers Act had proved effective. Irrespective of the length of the trip, the Act stipulated the requirement of providing enough movement space for passengers. Thomsett added that both Chinese passengers and coolies should be protected by the Act, which applied to merchant ships of any nationality leaving Hong Kong and also those requiring seven days or more to sail from China to Hong Kong. These practices not only protected the health and personal safety of Chinese passengers, but also made the competition in passenger transportation among merchant ships fairer. The Chinese Emigration Consolidation Ordinance passed in 1874 eventually stipulated that Chinese merchant ships journeying for more than 30 days needed permits issued by the Hong Kong Government to ensure the requirement for room onboard passenger ships was met.²⁵ Enforced by the Harbour Department, this Ordinance protected personal safety and health of passengers and coolies onboard passenger ships.

中國常關對香港的封鎖

自外國人控制的新關出現後, 規定外國註冊商船必須停 泊在通商口岸向新關繳納關稅,而中國和香港的商船則不受限 制,可如常向任何口岸的常關繳稅。然而,香港的中國商人因 此利用制度上的漏洞,避免由外國計冊商船直接把從歐洲代 理商得到的鴉片及外國貨品運往中國,改而將貨物轉載到香 港的商船運往中國大陸,藉此逃避新關較高昂的關稅;更甚的 是,一些不法分子利用中國和香港的商民船走私鴉片,情況日 益嚴重,引起常關的關注。1867年11月,廣東常關第一次扣 押了前往香港的企圖走私鴉片的商船。當時港督麥當奴向英 國駐廣州領事作出投訴,措辭強硬要求中國當局交還船隻

Blockade of Hong Kong by **Chinese Native Customs**

Upon the emergence of the foreign-controlled New Customs, merchant ships registered overseas were required to berth at the treaty ports and pay tariffs to the New Customs. Merchant ships of China and Hong Kong, on the other hand, could pay tariffs to the Native Customs at any port. Taking advantage of this loophole in the system and, in order to evade the higher customs tariffs levied by the New Customs, Chinese merchants in Hong Kong transferred opium and other foreign merchandise from European import agents onto Hong Kong merchant ships for shipment to the Mainland, instead of directly transporting the goods to China on merchant ships registered overseas. Even worse, there was an increasingly rampant situation of Chinese and Hong Kong commercial and civilian vessels being used for smuggling opium. The Native Customs was increasingly concerned about this smuggling modus operandi. In November 1867, the Guangdong Native Customs, for the first time, discovered and detained a merchant ship attempting to smuggle opium into Hong Kong. The Hong Kong Governor MacDonnell lodged a forceful complaint to the British Consul in Guangzhou and demanded that the Chinese authorities return the ship and compensate. The complaint was then referred to the Duke of Buckingham, the Secretary of State for the Colonies. In a letter to



並作出賠償。駐廣州領事將他的投訴轉交給英國殖民地事務 大臣白金漢公爵 (Duke of Buckingham)。殖民地事務大臣在 給外交部的信件中,認為港督麥當奴的措辭不當,中國海關在 中國水域規管自己的市民可謂合情合理。26 到了1868年,清政 府為保障關稅收入,容許當時的兩廣總督瑞麟開放東莞、順 德、香山和開平四地為通商口岸,運載鴉片的中國及香港商民 船只要繳納低額厘金,便能運銷內地。27 同時,清政府控制的 廣東省厘金局和常關人員在進出香港的中國水域設置關卡, 搜查來往香港的商船有否走私鴉片逃税。

由於瑞麟的做法未能有效打擊走私鴉片的活動,因此在 1868年7月,廣東省厘金局在英國佔領的九龍半島以北及澳 門設立了六個厘卡,藉以偵緝走私鴉片,並向中國商船運載每 60 公斤一箱的鴉片徵收 16 両的厘金, 並且保證 「貼了印花, 其後攜至指定地點,不受其他關卡勒索 |。然而,無論英國 駐北京公使還是英國外交部,都理解廣東當局是為了維護中 國的税收收益,才在香港附近水域針對中港船隻進行緝私行 動,因此英國方面對此沒有加以阻攔。由於英國沒有阻撓廣 東厘金局的行動,因此粵常關亦仿照厘金局的做法,於1871 年6月在香港附近的汲水門、長洲、佛頭洲、九龍城(英佔九 龍半島以北)四處設立關卡,對香港的中國商船所載鴉片及 其他貨品徵收常關關税,並建立了緝私船隊,偵緝海上的走私 活動。28 廣東當局嚴厲的緝私行動,對來往中港兩地的中國和 香港商民船的海上活動帶來不便,歷史上稱為「香港之封鎖」 (Blockade of Hong Kong) •

在港督堅尼地 (Sir Arthur Edward Kennedy) 的管治時 期(1872-1877),因為受到中國常關對進出香港船隻的封鎖, 令前往香港的船隻數量不斷下降,至1877年只有26,500艘 船隻來港,未能回復至10年前的水平。從中國合法來港的海 運貿易因而減少,影響了香港的繁榮及經濟發展。29

the Ministry of Foreign Affairs, the Secretary of State for the Colonies deemed MacDonnell's complaint improper since the measures taken by the Chinese Customs monitoring the Chinese citizens in its own waters was totally reasonable.²⁶ In 1868, in order to protect its income from customs, the Qing Government allowed the Vicerov of Guangdong and Guangxi Ruilin to open up Dongguan. Shunde. Xiangshan and Kaiping as treaty ports. Civilian vessels from China and Hong Kong carrying opium could trade in the Mainland after paying the relatively low likin tax.²⁷ Meanwhile, the Guangdong Likin Tax Bureau and the Native Customs controlled by the Qing Government set up checkpoints in the Chinese waters near Hong Kong in order to investigate whether merchant ships in the area were smuggling opium and evading taxes.

As the practice put forward by Ruilin failed to clamp down opium smuggling activities, the Guangdong Likin Tax Bureau therefore set up six likin tax checkpoints in the area north of the British-occupied Kowloon Peninsula and Macao. While cracking down on illegal opium trafficking, it levied a likin tax of 16-taels of silver for each carton of 60 kilograms of opium onboard a Chinese merchant ship and pledged that "cartons with revenue stamps and carried to designated spots would not face extortion at other checkpoints". Nevertheless, envoys in both Beijing and the British Foreign Affairs Office did not intervene because they understood that the Guangdong authorities had to carry out anti-smuggling operations targeting Chinese and Hong Kong vessels near Hong Kong waters to protect the revenue of the Chinese Native Customs. Since Britain did not stop the practice of the Guangdong Likin Tax Bureau, the Guangdong Customs followed suit and set up checkpoints in June 1871 at Kap Shui Mun, Cheung Chau, Fat Tong Chau and Kowloon City (north of the British-occupied Kowloon Peninsula) in neighbouring Hong Kong to levy the Native Customs' tariffs on opium and other merchandise on Chinese merchant ships in Hong Kong. It also set up an anti-smuggling fleet to track down on offenders.²⁸ The vigorous anti-smuggling operations by the Guangdong authorities inconvenienced the maritime activities of Chinese and Hong Kong commercial and civilian vessels commuting between Mainland China and Hong Kong, historically known as "The Blockade of Hong Kong".

Throughout the tenure of the Hong Kong Governor Sir Arthur Edward Kennedy (1872-1877), the number of vessels entering Hong Kong dropped drastically to a mere 26,500 in 1877 which was less than the figure a decade ago as a direct result of the blockade. Legitimate maritime trade between China and Hong Kong was also reduced as a result, which dampened the prosperity and economic development in Hong Kong.²⁹

赫德對香港海關事務的干預

瑞麟以上的做法,使外國商船為了少交税金,便將鴉片委 託在香港的中國商船運往內地出售。因為這些中國商船只須向 厘卡繳交每箱鴉片16両厘金,便可運貨往非通商口岸發售。 中國海關總稅務司赫德認為,此舉鼓勵了鴉片商挑避經頒商 口岸徵税的行為,並影響了新關收取每箱鴉片30両的正税收 入。赫德為了保障新關的收入,在1868年向粵海關稅務司吉 羅福(G.B. Glover)發出指示,要求兩廣總督瑞麟每當向船隻 徵收厘金的同時, 也要替新關徵收鴉片正稅。赫德更要求總理 衙門指示瑞麟為新關履行此職務。瑞麟拒絕赫德的要求,並 在1870年6月合併廣東常關在海面的稅廠和厘卡,兼且自行 徵收厘金及常關關稅兩種稅項。粵海關署理稅務司包臘 (E.C. Bowra) 為此向赫德報告,認為除非立即採取措施,否則新關 和帝國國庫將喪失徵諸鴉片的税收。赫德於是在1876年再向 總理衙門要求,在香港的佛頭洲、九龍、汲水門、長洲和榕樹 腳五處設立公所,由粵海關副稅務司湯馬斯 ● 布朗 (Thomas Brown) 統率從各新關抽調得來的船隻,前往這五處公所徵 收鴉片正税。赫德指出此舉能每年「多徵洋藥(鴉片) 税銀 四五十萬両」。然而,清政府為避免赫德將新關勢力由通商口 岸擴展至非通商口岸的香港,主理總理衙門的恭親王奕訢便

要求瑞麟自行徵收厘金及正 税,避免「洋人越俎代謀」。30

1874 年, 英國翻譯員 馬嘉里 (Augustus Raymond Margary) 陪同英國勘測隊 到中國雲南勘測陸路交通 時,遭到當地軍民阻攔並且 被殺,事後英國方面將肇事 原因歸咎於清政府, 英國駐 華公使威妥瑪乘機向清政府

【圖十四】 1887年九龍關轄下機構分布圖 [Picture 14] Distribution of checkpoints under Kowloon Customs



Hart's Influence on Hong Kong Customs

With Ruilin's practice in place, opium shipments on foreign merchant ships were transferred to Chinese merchant ships in Hong Kong for further shipment to China in order to pay less tax. Chinese merchant ships only had to pay likin tax of 16 taels for each carton of opium to the likin tax checkpoints at non-treaty ports. Hart, the Inspector General of the Chinese Imperial Maritime Customs. believed opium traders were encouraged to evade tariffs and this would affect the New Customs' tariff revenue of 30 taels per carton of opium at the treaty ports. In order to safeguard the income of the New Customs, Hart issued an order to Inspector G. B. Glover of the Guangdong Customs in 1868 to demand that the Viceroy of Guangdong and Guangxi Ruilin levy opium tariffs on behalf of the New Customs whenever likin tax was levied on vessels. Hart even urged Zongli Yamen to order Ruilin to carry out this task for the New Customs. Ruilin refused and combined the customs checkpoints and likin tax checkpoints of the Guangdong Native Customs at sea in June 1870, levying its own likin tax and Native Customs tariffs. Acting Inspector E. C. Bowra of the Guangdong Customs reported this to Hart, remarking that the "New Customs and the coffers of the empire would lose the tariff revenue from opium if immediate measures are not taken." Hart therefore demanded again that Zongli Yamen set up checkpoints at Fat Tong Mun, Kowloon, Kap Shui Mun, Cheung Chau and Yung Shu Gurd in Hong Kong; Deputy Inspector Thomas Brown of the Guangdong Customs led vessels reassigned by Hart from all New Customs offices to exact regular tariffs on opium from these checkpoints. Hart pointed out that such a move could help "levy 400 to 500 thousand taels more tariff income on western medicine (opium)" every year. However, the Qing Government did not want Hart's influence to be extended from the treaty ports to the non-treaty port of Hong Kong, so Prince Gong Yixin of Zongli Yamen ordered Ruilin to exact likin tax and regular tariffs himself in order to avoid "foreigners' meddling into Chinese affairs".30

In 1874, British interpreter Augustus Raymond Margary, accompanying a British surveying team to Yunnan, China to survey land traffic, was stopped by local soldiers and civilians and was subsequently killed. The British held the Qing Government responsible for the incident, with its envoy in China Sir Thomas Francis Wade taking this as a pretext to pressurize the Qing Government for demands unrelated to the incident, including opening up more treaty ports and the Yunnan border for trade, in the hope of securing more benefits for Britain. With Hart's mediation, the Qing Government and British envoy in China signed the Chefoo

施壓,提出超出事件範圍之外的要求,包括增開通商口岸和 開放雲南邊界貿易等等,希望替英國獲取更多利益。在赫德 的斡旋下,清政府和英國在1876年簽訂了《中英煙台條約》 (Chefoo Convention),其中規定「英商於販運洋藥入口時, 由新關派人稽查, 封存棧房或躉船, 俟售賣時, 洋商照例完 税, 並令買客一并在新關輸納厘税, 以免偷漏。其應抽厘税若 干,由各省察勘情形酌辦」。以往清政府在沿岸新關進入內地 50里後,設置常關負責徵收厘金和關稅,這可說是向外來貨 品徵税的最後關卡。但《中英煙台條約》簽訂後,新關便可合 法地取代常關徵收厘金和關稅, 使沿海地區再無中國人控制 的關卡。另外,條約還規定英國派出一名領事官,會同中國和 香港各一名官員,共同組成獨立委員會,調查走私鴉片及粵海 關封鎖香港的問題。31 雖然中英雙方簽訂該條例,但對於徵收

Convention, in which it was stated "Opium trafficked by British merchants would be examined by personnel from the New Customs and sealed at storehouses or barges. Before removing it for sale, western merchants will pay tariffs accordingly and ask the buyer to pay likin tax at the New Customs as well for preventing tax evasion, the rate payable will be at the discretion of individual provinces." In the past, the Qing Government set up the Native Customs 50 miles inland from the New Customs along the coasts to levy likin tax and customs tariffs. These could well be the final checkpoints for the Qing Government to levy any tax on foreign goods. However, with the Chefoo Convention came the legal grounds empowering the New Customs to take over from the Native Customs the right of collecting likin tax and customs tariffs, resulting in the absence of Chinese-run customs checkpoints along the coast. The Convention also required the setting up of an independent committee with members of equivalent ranks from the British Consulate, Chinese Government and Hong Kong Government to investigate cases of opium smuggling and issues regarding the blockade of Hong Kong by the Guangdong Customs. 31 Despite the Convention, conflicts persisted between the Chinese and the British Governments over the collecting and amount of customs tariffs and likin tax, resulting in a delay in the shift of power from the Native Customs to the New



【圖十五】

馬灣的税關,攝於 1898 年

[Picture 15]

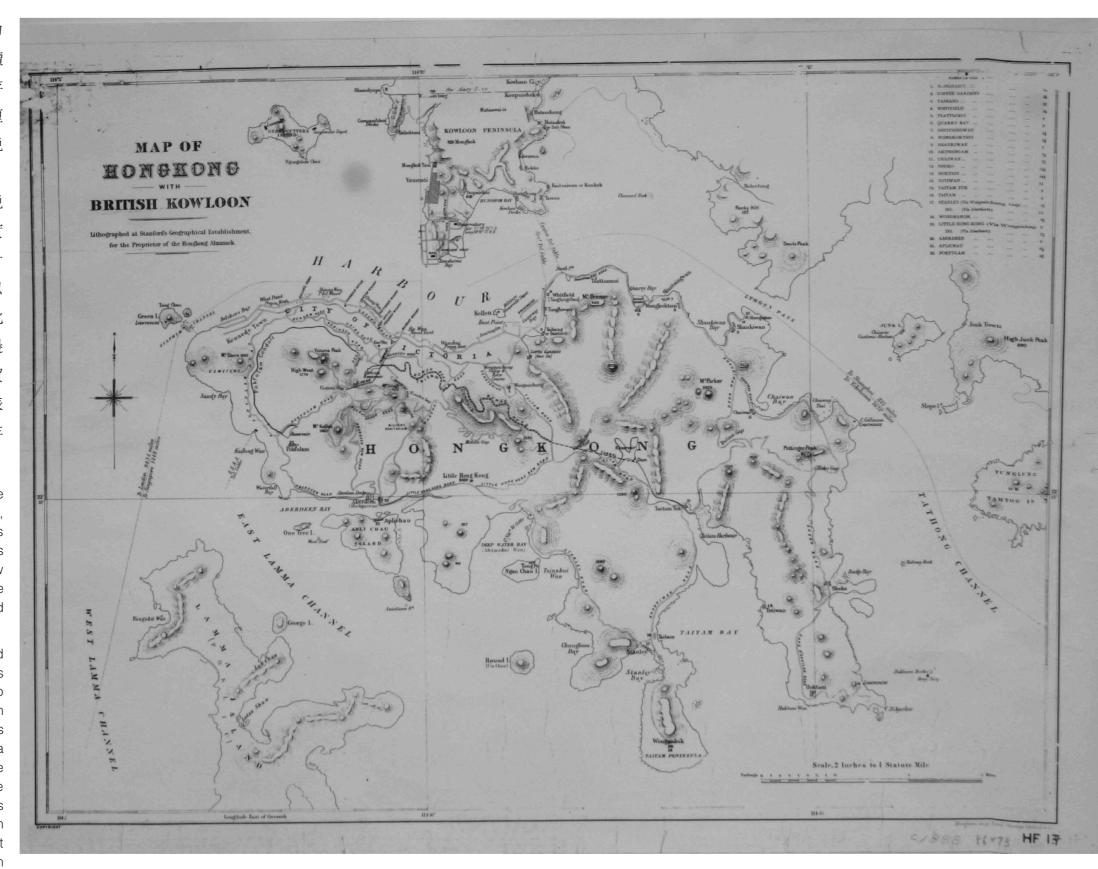
Customs checkpoint at Ma Wan, photographed in 1898

鴉片的關稅和厘金金額仍然存在分歧,令新關奪取常關權力 的條文未能即時實行, 這要到 1885 年雙方簽訂《煙台條約續 增專條》才有定案。專條規定所有外國鴉片運入中國後,須存 入由新關管轄的倉庫,並繳交每箱鴉片30両關稅及80両厘 金。自此以後,新關正式取代常關,作為徵收厘金和海關關稅 的唯一中國海關機構。32

由於香港和內地的貿易日益發達,其潛在的巨大關稅 收益自然引起赫德的注意。加上《煙台條約續增專條》落實 了《煙台條約》所載有關「派員查禁香港至中國偷漏(鴉片 關税)之事,應即盡速派員會商」的條款,這條款為赫德以 新關取代中國常關在香港外圍徵收關稅提供了法律依據。此 外,當時法國正在印度支那(今天的越南半島)和中國南部邊 境擴展勢力, 威脅英國在華勢力範圍。英國為免影響中英的貿 易關係,有必要解決香港的走私鴉片問題,這促成赫德代表 清政府和香港政府商討這項議題。在首次踏足香港的32年

Customs. The two parties finally agreed on the details with the signing of The Extension Act of the Chefoo Convention in 1885. which required that all imported opium be stored in warehouses controlled by the New Customs, levying 30 taels of customs tariffs and 80 taels of likin tax for each carton. Henceforth, the New Customs formally replaced the Native Customs as the only Chinese Customs organization with the authority to collect likin tax and customs tariffs.32

As the trading activities between Hong Kong and Mainland China were growing rapidly, the potentially huge amount of customs tariffs drew Hart's attention. The Extension Act of the Chefoo Convention further confirmed the clause in the Chefoo Convention stating that "Officials should be dispatched to engage in talks for preventing tariff evasion in connection with Hong Kong-China opium trade", providing legal authority for Hart to replace the Native Customs with the New Customs in levying customs tariffs outside Hong Kong. At the same time, France was expanding its powers in China, Indochina (now the Vietnam Peninsula) and southern China, threatening British influence in China. In order not to affect the trading relationship between Britain and China, there was an urgent need to settle the issue of opium smuggling in Hong Kong. Hart then represented the Qing Government to negotiate the issue with the Hong Kong Government. Hart visited Hong Kong again



【圖十六】

1888 年香港及九龍半島地理圖

[Picture 16]

Geographical map of Hong Kong and Kowloon Peninsula of 1888

後,赫德於1886年6月重臨香港。赫德以總 税務司的身份,會同上海海關道台邵友濂代 表清政府和香港政府商討管理鴉片進出口的 問題。雙方經過四五次的會談,在同年9月 11日訂立了《管理香港洋藥事官章程》。33根 據章程規定,洋藥(鴉片)運抵香港口岸,需 要香港船政署簽發准單,才可將鴉片從外國 商船轉載至香港註冊的中國商船, 然後出口 至中國內地。章程另一項規定是「由總稅務司 在中國之九龍地方便宜處所設立新關,以便 發賣洋藥税單。」這裏「發賣」的意思是,總 税務司在九龍成立新關的同時, 向入口的鴉 片徵收厘金及正税,從此奪取了原屬常關的 權力。至於將來香港商船被中國關卡或巡邏



【圖十十】

明朝萬曆年間(1573-1620)郭棐編撰的《粵大記》海圖記 載九龍山位置

[Picture 17]

Location of Kowloon Hill in the Sea Diagram Yue Da Ji compiled and edited by Guo Fei during Wanli Reign of Ming Dynasty (1573-1620)

船騷擾,九龍新關稅務司有責任就此進行調查,香港政府亦 可派員一同調查,這樣便解決了中國海關接近20年對香港封 鎖的問題。34 赫德亦向總理衙門説明設立九龍新關的好處,指 出他和香港政府都同意「九龍山(即現時的獅子山和飛鵝山一 帶)為自港至粵陸路要道,今欲堵截私土(走私鴉片),必應 添設税司,駐扎此山北面附近。135 1887年4月2日,九龍關 (即九龍新關) 成立, 赫德任命了英國人馬根 (M.T. Morgan) 為第一任九龍關稅務司。九龍關總部位於香港皇后大道中16 至 18 號銀行大廈二樓, 並接管了原來粵海關在香港外圍設立 的四個常關關卡。36

此後, 運往中國內地的鴉片須先存放在停泊於昂船洲 海面的九龍關躉船上,待完成向九龍關繳交關稅厘金後,商 人才可由該躉船提取鴉片運往內地。九龍關轄下的汲水門關 廠、長洲關廠、佛頭洲關廠及九龍城關廠分別負責廣州及珠 江三角洲口岸、澳門及其以西口岸、香港以東口岸和九龍城 區的進出口貨物的關稅徵收和緝私工作。37 根據現存於馬灣 毓季公園的碑石,九龍關在馬灣的關廠在1897年建成,檢查

in June 1886 which was 32 years after his first visit to Hong Kong. On behalf of the Qing Government, Inspector General Hart and Shao Youlian, Taotai of the Shanghai Customs, discussed the issue of managing the import and export of opium with the Hong Kong Government, After four to five rounds of talks, on 11 September of the same year, the Management of Hong Kong Opium Affairs Statute was endorsed.³³ According to the Statute, for any imported opium, the Hong Kong Harbour Department had to issue a permit to authorize the removal of western medicine (opium) from a foreign merchant ship to a Chinese ship registered in Hong Kong for export to China. The Statute also required that "the Inspector General establish the New Customs at an inexpensive location in Kowloon, China to expedite the issuance of invoice for western medicine". Here, "issuance" meant that, by taking over the power of the Native Customs, the Inspector General could levy likin tax and regular tariffs on imported opium at the New Customs set up in Kowloon. When, in future, Hong Kong merchant ships were accosted at the Chinese checkpoints or by patrolling vessels, the Inspector of Kowloon New Customs would be responsible for investigating the matters and the Hong Kong Government could also send officers to assist in the investigation. The blockade of Hong Kong for the last two decades by the Chinese Customs was thus resolved.34 Hart also explained to Zongli Yamen the benefits of establishing the Kowloon New Customs, pointing out that both he and the Hong Kong Government agreed that "Kowloon Hill (now the region of Lion Rock and Kowloon Peak) was the main route on land from Hong Kong to Guangdong. Now that we would like to block off smuggled opium, there should be more checkpoints around the north of this hill". 35 On 2 April 1887, the Kowloon New Customs was installed, and Hart appointed the Englishman M.T. Morgan as the first Inspector of Kowloon Customs. The Kowloon Customs headquarters was situated on the 2nd floor of the Bank Building on 16-18 Queen's Road Central in Hong Kong, and also took charge of the four Customs checkpoints outside Hong Kong formerly run by the Guangdong Customs.³⁶

Henceforth, the opium transported to Mainland China first had to be stored at the Kowloon Customs barges off Stonecutters Island, where merchants paid the Kowloon Customs customs tariffs and likin tax before taking delivery of the opium from the barges and transporting it to the Mainland. The customs checkpoints at Kap Shui Mun, Cheung Chau, Fat Tong Chau and Kowloon City governed by the Kowloon Customs were in charge of antismuggling work, and levying customs tariffs on merchandise for export to Guangdong and the Pearl River Delta ports, Macao and other western ports, eastern Hong Kong ports and Kowloon City respectively.³⁷ According to the monument at the Yu Ji Garden in Ma Wan today, the Kowloon Customs checkpoint in Ma Wan was

來往汲水門之船隻。1898年後,中英雙方簽 訂《展拓香港界址專條》(Convention for the Extension of Hong Kong Territory), 英國向 清政府租借香港九龍界限街以北、深圳河以 南的地方及附近離島,為期99年,直到1997 年6月30日屆滿。由於馬灣連同新界被租借 予英國,原設於該地的關廠因而遷回寶安大 剷。其餘在香港境內原屬九龍關管轄的三間 關廠,亦在1899年被英國強迫關閉,只剩下 位於港島的九龍關總部仍然運作,繼續徵收 香港運往內地的鴉片關稅及厘金。1901年, 九龍關在中英陸路邊境新設 12 個關卡,每個 關卡平均相隔五英里,並配有「關勇」20人 負責緝私工作;海上緝私則主要靠九龍關七 艘緝私船進行。但英國租借新界後,新界北 部邊界長60英里,較以往九龍半島北部邊界 長二十餘倍,香港水域亦由原來約20海里擴 大至約80海里,令九龍關緝私隊難以有效打 擊活躍於香港的走私活動,關稅收入因而大 為減少。38

九龍關設立初期,經九龍城關廠進出的 旅客, 多為英屬九龍及中國管治下九龍城的 鄉民。他們攜帶的日常生活用品, 九龍關均任 其免税通行;而經汲水門、長洲及佛頭洲關



【圖十八】

1897年樹立於香港馬灣的九龍關汲水門關廠碑石

[Picture 18]

Monument erected at the Customs checkpoint in Kap Shui Mun of Kowloon Customs in Ma Wan, Hong Kong, in 1897



【圖十九】 現存於馬灣毓季公園的碑石

Monument presently at Yu Ji Garden in Ma Wan

廠進出境則以本地船民居多。九龍關關員會檢查旅客所攜帶 的行李, 並當場沒收所有走私物品, 課税的物品則須要辦理 繳稅手續。在1887年及1888年,進出這四個關廠的旅客人 數分別為 39.8 萬人次和 64.3 萬人次,至 1893 年更多達 149.9 萬人次。但自1898年英國租借新界後,內地及新界居民能通 過其他陸路關卡進出香港,加上有不少新增客運航綫來往汕 尾、大剷等地, 使在 1901 年至 1910 年進出九龍關關卡的人數 維持在每年30萬人次左右。39



【圖二十】

1901年九龍關轄下的中港邊境關卡分布圖

[Picture 20]

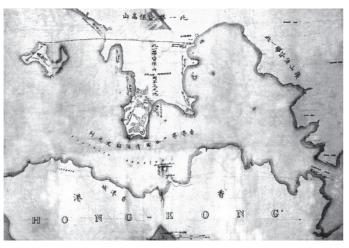
Distribution of China-Hong Kong Border Checkpoints under Kowloon Customs in 1901

established in 1897 for checking vessels sailing via Kap Shui Mun. In 1898, the Chinese and the British signed the Convention for the Extension of Hong Kong Territory. Britain obtained from the Qing Government a 99-year lease of the area north of Boundary Street in Kowloon, south of the Shenzhen River and the neighbouring islands, with the lease expiring on 30 June 1997. Since Ma Wan together with the New Territories were leased to Britain, the customs checkpoint was moved back to Dai Chan of Bao An County. The other three customs checkpoints in Hong Kong, all governed by the Kowloon Customs, were forced by Britain to close down in 1899. Only the Kowloon Customs headquarters located on Hong Kong Island was allowed to stay in operation to levy customs tariffs and likin tax on opium transported from Hong Kong to the Mainland. In 1901, the Kowloon Customs installed 12 new checkpoints along the Sino-British land border, each five miles apart on average and with 20 customs staff responsible for anti-smuggling

work. Anti-smuggling work at sea relied mainly on the seven antismuggling vessels from the Kowloon Customs. However, after the lease of the New Territories to Britain, the border along the north of the New Territories was 60 miles long, more than 20 times longer than the previous border along the north of Kowloon Peninsula. Hong Kong waters was also expanded from about 20 nautical miles to 80, making it more difficult for the anti-smuggling squad to combat the rampant smuggling activities in Hong Kong and resulting in revenue loss.³⁸

When the Kowloon Customs was newly established, travellers using the Kowloon City Customs checkpoint were mostly villagers plying between the Chinese-governed Kowloon City and the British-owned Kowloon. Consequently, the customs officers would normally allow them to go through without levying tariffs on their daily necessities; meanwhile, travellers going through the customs checkpoints at Kap Shui Mun, Cheung Chau and Fat Tong Chau were mostly local boat people. Officers at the Kowloon Customs would check travellers' luggage, confiscate smuggled goods on the spot and collect tariffs on merchandise. In 1887 and 1888, there were respectively 398,000 and 643,000 people going through these four customs checkpoints, with the number sharply increased to 1,499,000 in 1893. However, since the New Territories was leased to Britain in 1898, residents from the Mainland and the New Territories could move across the border via other checkpoints on land. Besides, as many new passengers travelled by sea to and from

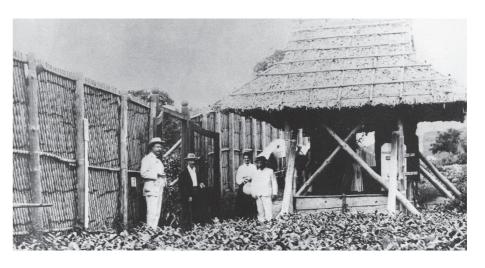
根據香港船政署的記錄,在19世 紀80年代,封鎖香港的政策對正當海 路貿易的打擊已大大減少。因為隨着中 國運用外國技術製造的蒸氣船投入服 務,在香港的中國船隻數目、客運貨運 都有穩步的增長。而且,為了挑避如廣 州等通商口岸城市的繁重關税,不少沿 海及內河的中國民船, 亦直接前往香港 這個免税自由港和外國進行貿易, 使進



出香港進行貿易的商船數字不斷增加。以1879年為例,在香 港的中國船隻佔香港對中國貿易額達 42%。船政司亦承認, 從事正當貿易的中國商船受封鎖香港的影響較想像中為少。 40 自 1879 年開始,除了 1884 年的中法戰爭外,每年來港商 船的數目都是有增無減。到了1885年,香港的海運貿易再 創高峰,全年來港的商船共有5,663,931噸,較1879年的數目 上升接近八倍。41 另外,《管理香港洋藥事宜章程》令外國商 船可以在各通商口岸或九龍關繳交同額的鴉片關稅和厘金, 無需依靠航速較慢的中國帆船轉運鴉片以求少交關稅, 因此 大量鴉片立即改由外國商船運往廣州,大大促進了鴉片的進 口貿易。42 1887 年由九龍關輸入內地的鴉片有 1,523 擔,到 1888年急增至2,851擔。至於由廣州新關入口的鴉片數目, 則由 1886 年的 1,070 擔, 躍升至 1887 年的 7,702 擔, 一年間 的升幅約有七倍之多。這使英國人控制的九龍關以至廣州新 關的工作量大幅增加,中國常關的重要性因而大減。另外, 經香港入口的鴉片,則由 1886 年的 96.164 擔,降至 1887 年 的89.369 擔,但仍較所有中國通商口岸的輸入量總和多出 15.000 擔,香港作為中國進口鴉片的中介角色仍未受太大 影變。43

【圖二十一】 英國割佔九龍半島時繪製的地圖 [Picture 21]

The map drawn when the Kowloon Peninsula was ceded to Britain



【圖二十二】 九龍關在中港邊界的站崗

[Picture 22] Checkpoint of Kowloon Customs at the Hong Kong-China border

places like Shan Wei and Dai Chan, the numbers of people passing through the Kowloon Customs from 1901 to 1910 remained at about 300,000 annually.39

In fact, according to records of the Hong Kong Harbour Department, the impact of the blockade of Hong Kong on legitimate maritime trade had

been dwindling in the 1880s. With more Chinese steamboats built on western technology going into service, there had been steady growth in the number of Chinese vessels in Hong Kong as well as passengers and cargo throughput. Moreover, many Chinese civilian boats along the coasts and inland rivers bypassed the treaty ports like Guangzhou and directly sailed to the free port of Hong Kong for trade with foreign countries to avoid paying heavy customs tariffs at the treaty ports. The throughput of the merchant ships visiting Hong Kong therefore gradually rose. In 1879, for example, Chinese vessels in Hong Kong contributed 42% of all trade in Hong Kong with China. The Harbour Master admitted that the blockade by the Native Customs had a lesser impact on legitimate trade involving Chinese merchant ships. 40 Since 1879, excluding 1884 when the Sino-French war broke out, there had been steady growth in the number of merchant ships arriving Hong Kong. In 1885, the maritime trade in Hong Kong reached a new high, with the total tonnage of all merchant ships visiting Hong Kong hitting the record of 5,663,931 tonnes, almost eight times more than the figure in 1879.41 In addition, the Management of Hong Kong Opium Affairs Statute allowed foreign merchant ships to pay the same customs tariffs and likin tax on opium at all the treaty ports or the Kowloon Customs, sparing their reliance on the slower Chinese junk to transport opium in order to take the benefit of paving the lower customs tariff. As a consequence, a lot of opium was transported to Guangzhou by foreign merchant ships, greatly enhancing opium import. 42 Opium imported into the Mainland through the Kowloon Customs in 1887 totaled 1,523 piculs, which dramatically surged to 2,851 piculs in 1888. Opium imported through the Guangzhou New Customs, meanwhile, rose significantly from 1,070 piculs in 1886 to 7,702 piculs in 1887, almost eight times more in just one year. Opium going into Hong Kong dropped from 96,164 piculs in 1886 to 89,358 piculs in 1887, though it still exceeded the sum of opium imported from all Chinese treaty ports by 15,000 piculs. There was little impact on Hong Kong's intermediary role of opium import into China.43

表二 1886 年至 1909 年經香港、九龍關、廣州新關及中國所有通商口岸進口中國的鴉片數目 (1擔等於 60 公斤)44

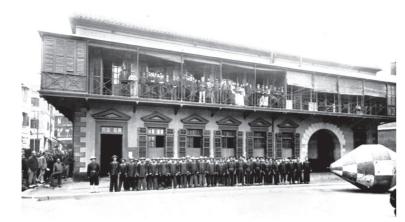
年份	經香港(擔)	經九龍關(擔)	經廣州新關(擔)	經中國所有通商口岸(包括九 龍關及廣州新關)(擔)
1886	96,164		1,070	67,801
1887	89,369	1,523	7,702	73,877
1888	88,830	2,851	13,114	82,612
1889	90,193	2,452	12,270	76,052
1890	86,829	1,810	11,811	76,616
1891	87,262	1,444	12,788	77,445
1892	83,235	961	10,819	70,782
1893	63,965	916	9,215	68,108
1894	66,773	642	7,631	63,125
1895	56,555	530	5,992	51,306
1896	52,859	415	5,330	48,994
1897	53,576	471	5,558	49,309
1898	56,786	387	5,879	52,325
1899	66,628	515	6,911	56,120
1900	67,798	459	6,915	49,201
1901	從缺	686	8,103	49,484
1902	從缺	909	8,499	50,764
1903	從缺	730	9,461	58,457
1904	從缺	629	9,453	54,752
1905	從缺	917	10,209	51,920
1906	從缺	1,017	11,146	54,117
1907	從缺	1,040	10,404	54,584
1908	從缺	953	10,060	48,397
1909	從缺	766	7,561	48,875

Table 2: Amount of Opium imported to China through Hong Kong, Kowloon Customs, Guangzhou New Customs and all Chinese treaty ports from 1886 to 1909 (one picul equals 60 kilograms) 44

Year	Via Hong Kong (picul)	Via Kowloon Customs (picul)	Via Guangzhou New Customs (picul)	Via all Chinese treaty ports (incl. Kowloon and Guangzhou New Customs) (picul)
1886	96,164		1,070	67,801
1887	89,369	1,523	7,702	73,877
1888	88,830	2,851	13,114	82,612
1889	90,193	2,452	12,270	76,052
1890	86,829	1,810	11,811	76,616
1891	87,262	1,444	12,788	77,445
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1898	56,786	387	5,879	52,325
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1900	67,798	459	6,915	49,201
1901	Unavailable	686	8,103	49,484
1902	Unavailable	909	8,499	50,764
1903	Unavailable	730	9,461	58,457
1904	Unavailable	629	9,453	54,752
1905	Unavailable	917	10,209	51,920
1906	Unavailable	1,017	11,146	54,117
1907	Unavailable	1,040	10,404	54,584
1908	Unavailable	953	10,060	48,397
1909	Unavailable	766	7,561	48,875

出入口管理處的成立

由於通過香港轉運的鴉片貿易 日益頻繁,香港政府在1884年和 1887年通過兩條有關鴉片的條例: 禁止未經註冊人士將可用作加工或 銷售的鴉片煙渣 (Dross Opium) 和生鴉片(Raw Opium) 運往香 港。45 另外,為了配合在簽訂《管 理香港洋藥事宜章程》後成立的



九龍關,香港亦需要成立一個專責部門,向九龍關通報進出 口鴉片的數目等情況。因此,香港政府在1887年6月1日成 立出入口管理處,任命輔政司辦公室首席秘書(Chief Clerk of the Colonial Secretary's Office) 及兩局秘書(Clerk of Councils) 的塞撒 (Arathoon Seth) 為第一任出入口管理處監 督 (Superintendent of Imports and Exports)。

新成立的出入口管理處在最初執行上述章程時遇到不少 困難。由於當時很多中國鴉片商人為了逃避出入口管理處的 規管,特意在不屬英界的九龍地區提煉鴉片,然後運往香港 殖民地銷售,影響在香港註冊鴉片商(Opium Farmer)的利 益。塞撒希望出入口管理處可以隸屬於船政署,以便增配資源 打擊非法鴉片的問題。然而,無論中國還是外國的鴉片商,都 認為這樣會對他們的營運造成不便。46

當時香港政府不顧鴉片商的反對,讓出入口管理處隸屬 船政署,行政局成員更以新加坡為例,説明由於船政署掌握 船隻進出口的資料,把出入口管理處加入船政署能使港府更 容易掌握香港進出口貨品數目的正確資料,有助加強對鴉片貿 易的規管。1887年11月1日助理船政司林士接替塞撒成為出 入口管理處監督, 使船政署與其轄下的出入口管理處合作規 管鴉片的工作。47

從海傍眺望位於永樂街之船政署辦公 室於 1866 年至 1906 年間拍攝

[Picture 23]

Office of the Harbour Department in Wing Lok Street viewed from seaside, photographed between 1866 and

Establishment of Imports and Exports Office

As the opium trade via Hong Kong became increasingly busy, the Hong Kong Government enacted two opium-related ordinances in 1884 and 1887 to prohibit any unregistered person from importing dross opium and raw opium into Hong Kong for processing or sale. 45 Moreover, to effectively work with the Kowloon Customs after the endorsement of the Management of Hong Kong Opium Affairs Statute, Hong Kong also had to set up a department responsible for reporting the amount of imports and exports of opium to the Kowloon Customs. The Hong Kong Government therefore established the Imports and Exports Office on 1 June, 1887 and appointed Arathoon Seth, Chief Clerk of the Colonial Secretary's Office and Clerk of Councils, as the first Superintendent of Imports and Exports.

In its infancy, the Imports and Exports Office encountered a number of problems in enforcing the opium ordinances above. Many Chinese opium merchants refined opium in the Kowloon area which was outside the British territory before transporting it to Hong Kong for sale. This was so done in order to circumvent the control of the Imports and Exports Office. Consequently, the interest of opium farmers registered in Hong Kong was jeopardized. Seth wanted to put the Imports and Exports Office under the Harbour Department, in order to increase resources to combat the problem of illicit opium. However, both Chinese and foreign opium merchants believed that such move would inconvenience their business operation. 46

However, the Hong Kong Government allowed the Imports and Exports Office to be governed by the Harbour Department despite the opium merchants' opposition. The Executive Council members at that time cited the example of Singapore and remarked that since the Harbour Department was the only organization with all the shipping information, joining the Imports and Exports Office with the Harbour Department would make it easier for the Hong Kong Government to obtain accurate information on imports and exports in Hong Kong as well as to regulate the opium trade. After that, Assistant Harbour Master Robert Murray Rumsey replaced Thomsett as the Superintendent of Imports and Exports on 1 November 1881. From then on, the Harbour Department and its branch Imports and Exports Office worked hand-in-hand in regulation of the opium trade.47

直至1909年緝私隊 (Preventive Service) 成立前,出入 口管理處除整理出入口統計數據外,其他主要工作包括監管 香港進出口的鴉片,並向九龍關通報情況,使九龍關能對運往 內地的鴉片實行徵税。任何鴉片要經香港進出口,都需要出入 口管理處簽發的許可證。此外,自1894年起,出入口管理處 突擊搜查鴉片貨棧,防止走私鴉片及瞞税的情況出現。48

表三 1888 年至 1908 年鴉片進出口數字及出入口管理處簽發的鴉片許可證數字 49

年份	進口鴉片數目(箱)	出口鴉片數目(箱)	鴉片許可證數目(份)
1888	71,512	71,139	21,310
1889	67,429	61,808	12,306
1890	62,463	58,023	20,444
1891	58,419	57,993	22,186
1892	56,864	52,625	22,763
1893	39,098	43,549	21,738
1894	41,578	38,978	19,156
1895	36,609	36,241	17,034
1896	34,208	33,385	15,642
1897	37,708	35,808	15,251
1898	39,392	37,828	15,282
1899	41,690	40,524	15,300
1900	43,256	38,721	14,644
1901	42,314	40,269	14,325
1902	43,781	43,348	14,321
1903	46,034	46,551	17,879
1904	45,936	43,858	18,102
1905	43,928	42,067	18,014
1906	47,566	47,575	17,480
1907	40,842	42,702	18,034
1908	41,821	39,609	18,182

Before the Preventive Service came into being in 1909, besides collating trade data, the main duties of the Imports and Exports Office were to monitor Hong Kong's imports and exports of opium and to report the situation to the Kowloon Customs so that it could levy tariffs on the opium exported to the Mainland. Any opium going through Hong Kong required a permit issued by the Imports and Exports Office. Furthermore, since 1894, the Imports and Exports Office had implemented spot checks at opium storage yards to prevent illegal opium smuggling and tariff evasion.⁴⁸

Table 3: Quantity of Opium Imports and Exports and Permits Issued by the Imports and Exports Office from 1888 to 1908 49

Year	Quantity of Opium Imports (in cartons)	Quantity of Opium Exports (in cartons)	No. of Opium Permits
1888	71,512	71,139	21,310
1889	67,429	61,808	12,306
1890	62,463	58,023	20,444
1891	58,419	57,993	22,186
1892	56,864	52,625	22,763
1893	39,098	43,549	21,738
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1902	43,781	43,348	14,321
1903	46,034	46,551	17,879
1904	45,936	43,858	18,102
1905	43,928	42,067	18,014
1906	47,566	47,575	17,480
1907	40,842	42,702	18,034
1908	41,821	39,609	18,182

除了為中國海關提供鴉片進出口資料外,船政署接掌出 入口管理處後,亦以香港的利益為依歸,拒絕商人不合理的要 求。1894年5月,梅森美爾公司 (Mess Samuel) 向香港政府提 出投訴,埋怨船政署人員在碼頭檢查該公司的石油商船需時過 久, 並要求香港興建獨立碼頭供石油物品卸貨。船政署認為香 港已設有七個停泊位和三條航道, 並沒有增加船舶位的需要。 船政署作出這樣的論斷,是以香港本身的情況為出發點。第 一、香港並沒有意圖從海運貿易謀取利益。第二、當時本港使 用煤油而非石油作為照明的燃料,所以石油貿易對香港來説並 非必需。第三,石油商船和其他商船不同,在卸貨後便可以離 開港口,不需要再上貨,因此很少在碼頭停泊過夜。第四,大 角咀附近已設有專門為軍火裝貨卸貨的碼頭, 石油商船亦可以 此作為卸貨的地方。因此港督羅便臣在向殖民地部提交的報告 中,強調特地建設一個石油貨運碼頭是非常不理想。50

船政署的貪污醜聞

1894 年船政署傳出有職員涉嫌收受賄賂,未有按照既定 程序批准中國人移居外地的醜聞。當時負責調查政府開支的 緊縮開支委員會 (Retrenchment Committee) 認為船政署的 職員有可能收受賄賂,在未有詢問申請人有關目的地的詳情 下,便批准他們的申請。船政司林士在其後對港督的報告中 承認,他雖然身為船政司以及負責審核移居外地申請的移民處 (Emigration Office) 首長,然而實際的審批工作,則由助理 船政司負責監督,而船政署二級秘書負責審批申請的考試。 該名懂得中文的二級秘書在船政署服務已有25年,因此林士 相信他的為人。51 然而,正如署理首席按察司(Chief Justice) 阿克洛(Edward Ackroyd) 向港督提交的委員會報告中所言, 船政司林士只在審批考試中巡視數分鐘,加上他不諳中文, 能否有效監督屬下實屬疑問。52 翌年2月,殖民地部在寫給船 政司的信中指出,雖然阿克洛的報告中有證據推斷船政署可

Apart from providing the Chinese Customs with opium trade data, the Harbour Department had often, after taking over the Imports and Exports Office, resisted traders' unreasonable demands, in defence of Hong Kong's interest. For example, in May 1894, Mess Samuel Company complained to the Harbour Department that its officers at the piers took too long to inspect petroleum merchant ships and requested Hong Kong to provide a pier exclusively for unloading petroleum products. The Harbour Department considered the facilities Hong Kong provided for merchant ships sufficient, with seven berths and three waterways, concluding there was no need for another berth. The Department made this judgment on the basis of Hong Kong's situation. First, Hong Kong did not intend to make a profit from maritime trade. Second, Hong Kong was using paraffin, not petroleum, as the primary fuel for lighting at that time and the petroleum trade was thus unnecessary. Third, petroleum merchant ships, unlike other merchant ships, did not have to be reloaded and could leave the port upon completion of unloading, hence they seldom stayed at the pier overnight. Fourth, there was already a pier specifically for the loading and unloading of firearms near Tai Kok Tsui, where petroleum merchant ships could also unload. For these reasons, the Hong Kong Governor, William Robinson, stressed in his report to the Colonial Office that it was very undesirable to construct a dedicated petroleum cargo terminal.⁵⁰

Corruption and Scandal at Harbour Department

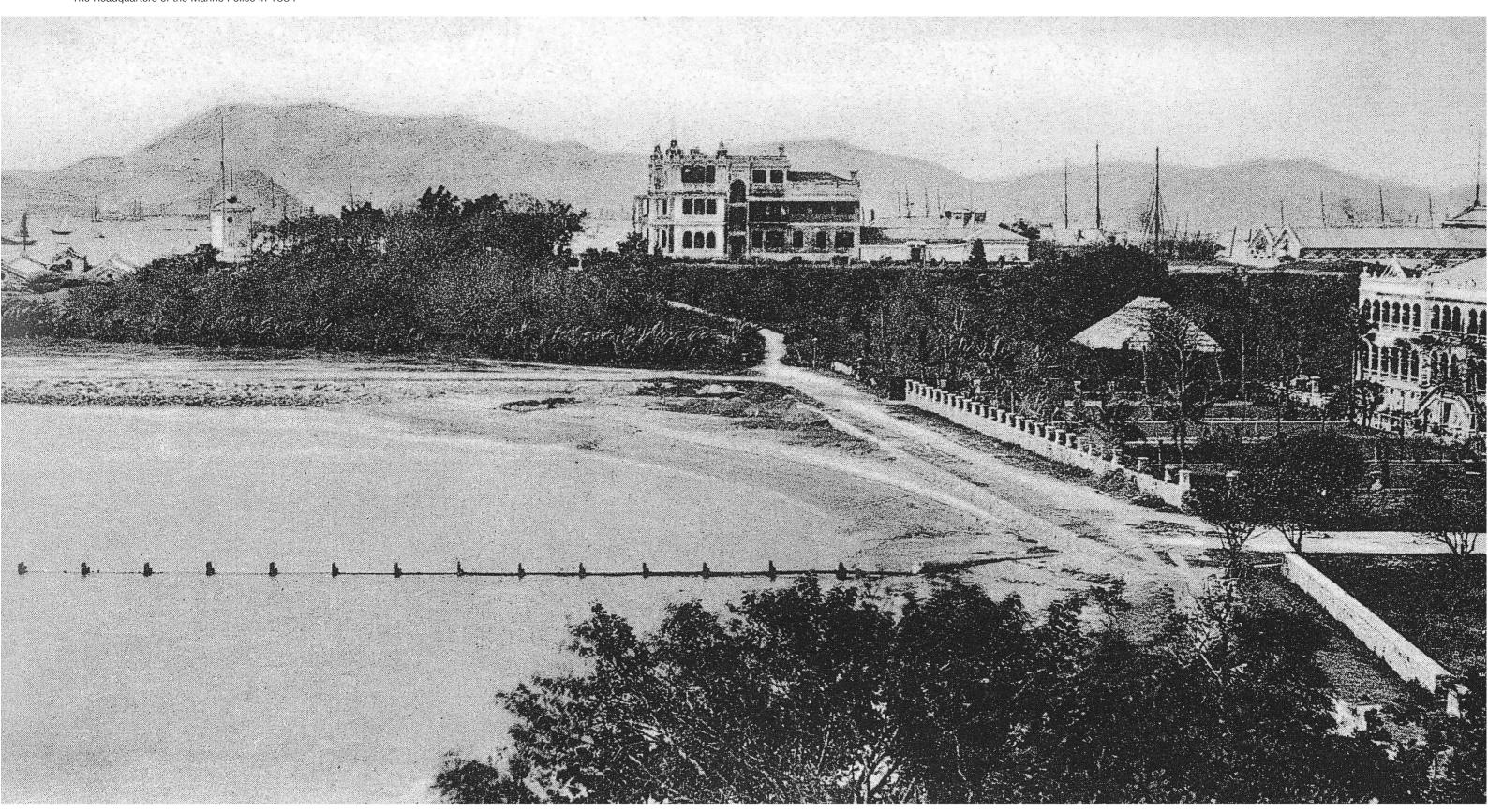
In 1894, a scandal burst when some employees at the Harbour Department were suspected of having been bribed to allow Chinese citizens to emigrate without following the proper approval procedures. The Retrenchment Committee investigating the Government expenditure believed that staff of the Department had likely been bribed when approving the applications without inquiring the details pertaining to applicants' destinations. Harbour Master Rumsey, in his subsequent report to the Hong Kong Governor, admitted that although he was the Harbour Master and Chief of the Emigration Office in charge of approving emigration applications, it was the 2nd Clerk of the Harbour Department who processed the application under the supervision of Assistant Harbour Master William Charles Hastings. This 2nd Clerk had been working in the Department for 25 years and could communicate in Chinese. As a result, Rumsey trusted him.⁵¹ However, as stated in the committee report submitted to the Hong Kong Governor by Acting Chief Justice Edward Ackroyd, Harbour Master Rumsey,

【圖二十四】

1884 年的水警總部

[Picture 24]

The Headquarters of the Marine Police in 1884



【圖二十五】

1900 年英國在新界邊境哨 站的守衛

[Picture 25]

British Guards at border checkpoint in the New Territories, 1900

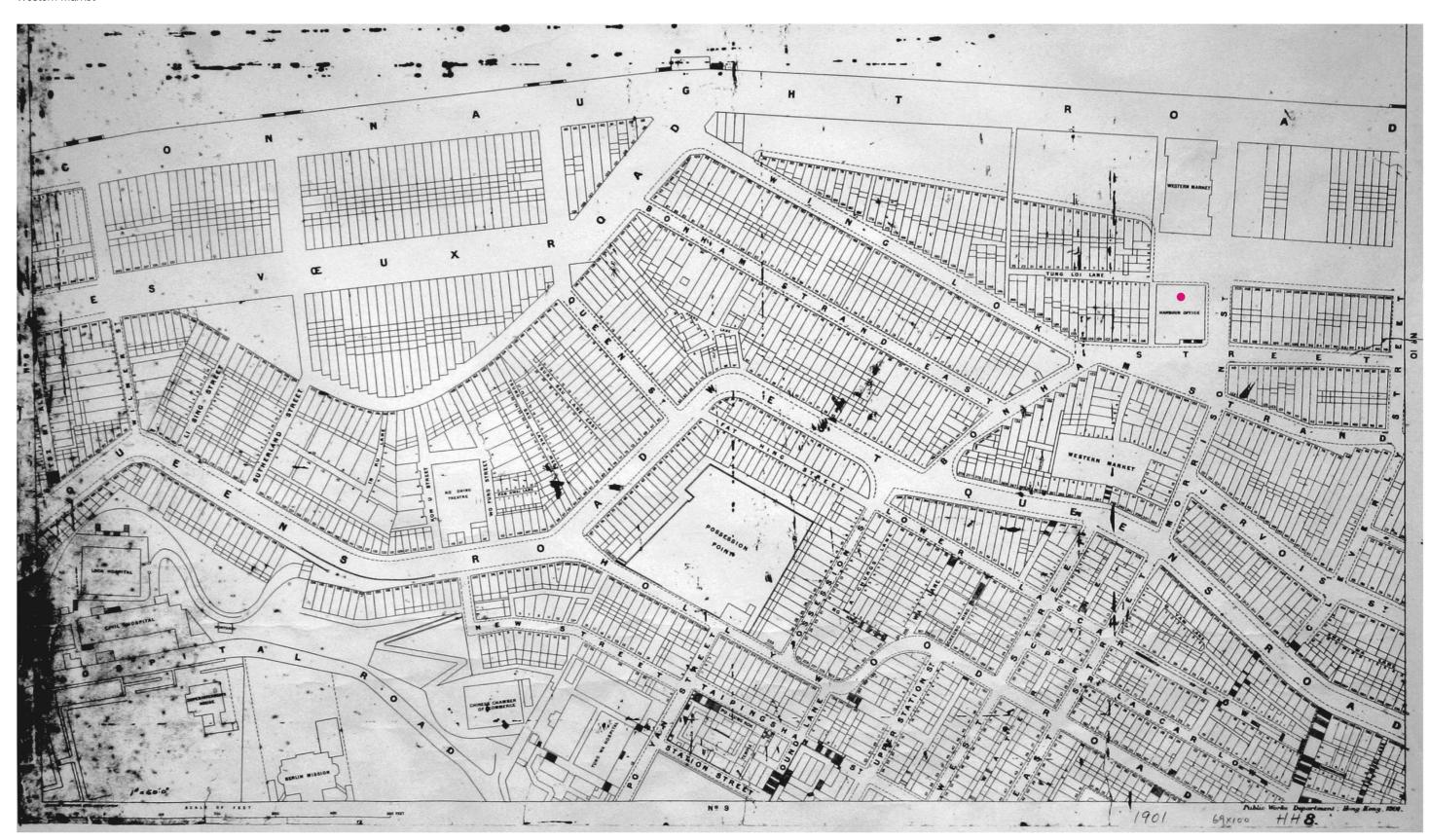


【圖二十六】

1901年上環地圖,圖中可見船政署(紅點位置)在今西港城側

[Picture 26]

Map of Sheung Wan in 1901 showing the Harbour Department (highlighted with a red dot) adjacent to what is presently the Western Market

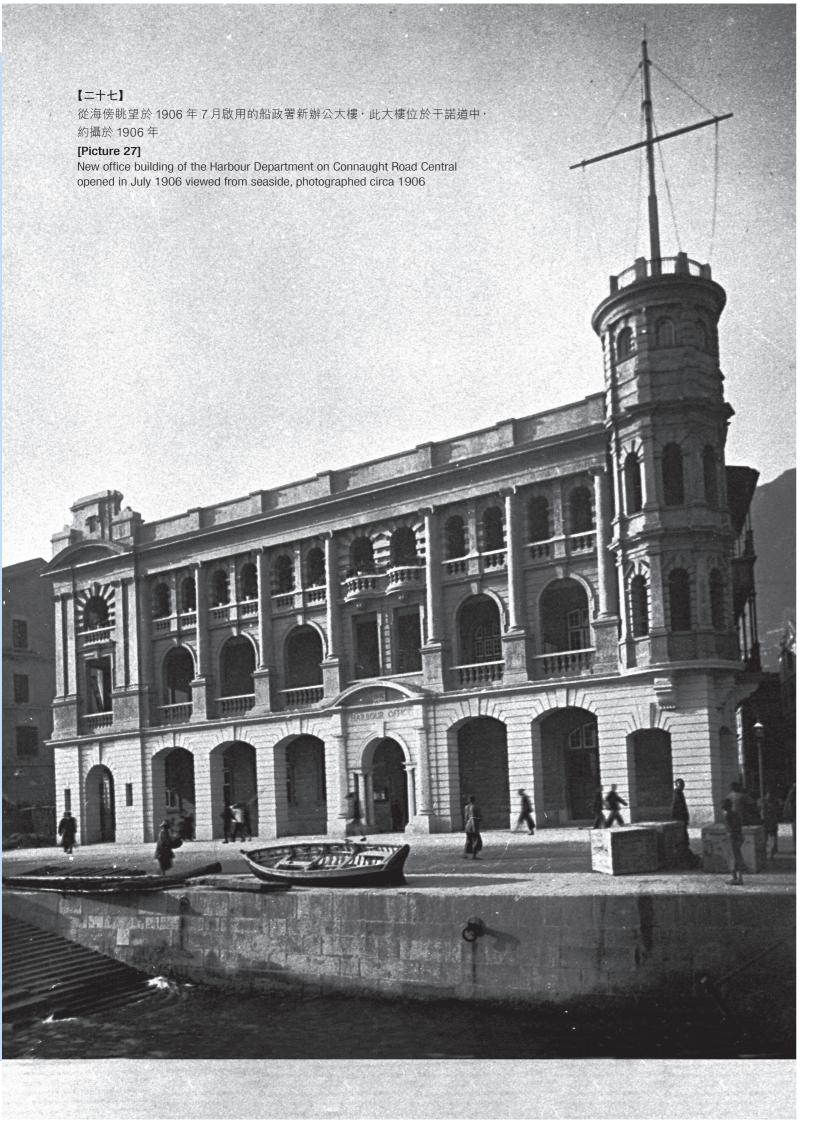


能出現貪污情況,但殖民地部未能肯定阿克洛對船政署的指 控是否成立。53 無論如何,船政署作為每年處理大量和中國有 關客運和貨運的部門,其首長卻不諳中文,可見當時政府在處 理中國事務上還有可以改善的地方。此外,從香港移居外地的 審核程序有漏洞,亦助長了非法販賣中國苦力的問題。 這次醜 聞讓港府瞭解到出入口管理處監督這職位的重要性。1909年 緝私隊成立後,其隸屬的出入口管理處監督雖仍由外籍人士 擔任,但他們大多為香港任職多年和懂得中文的人員。

1901年9月,港督卜力(Sir Henry Arthur Blake)在寫 給殖民地部的信中,指出由於當時香港沒有正式的海關部 門,而且船政署並沒有任何商業管理及緝私的技能,因此 甚為需要改革現有的制度。54 在香港海關前身的緝私隊成立 前,香港在緝私工作方面已有進一步的發展,其中包括水警 協助船政署共同監察香港水域的走私活動。早於1895年, 船政司林士認為船政署未能有效監察數目日益增加的出入境 船隻,因此建議將水警撥歸船政署指揮。然而,當時的警務 處卻認為,將水警撥歸船政署指揮會削弱警察整體的執法力 量,所以林士的建議被否定。55 但到了1904年,情況與1895 年已迥然不同。當時新界已納入香港政府的管治範圍,新增 的一大片土地和水域需要船政署和警察的合作才能有效地 進行監察。因此,港督\力向殖民地事務大臣列堤頓(Alfred Lyttelton) 建議船政署和警察進行合作, 聘請當時的助理船 政司泰萊 (Basil Taylor) 指揮水警,直接向警察司 (Captain Superintendent of Police) 負責。56 到了1909年,助理船政 司貝韋思 (Charles William Beckwith) 獲聘為助理警察司 (Assistant Superintendent of Police),負責水警的監督工作。57

who did not know the Chinese language, only invigilated at the application examination for a few minutes, leaving a lot of doubts as to how he could effectively supervise his subordinates. 52 In February of the following year, the Colonial Office pointed out in a letter to the Harbour Master that Ackrovd's accusation of the Harbour Department could not be substantiated, nonetheless there was some evidence in Ackroyd's report hinting the likely corruption in the Department.⁵³ In any case, it was evident that the Government had room for improvement when it came to dealing with Chinese affairs, with its chief not knowing the Chinese language, in particular the Harbour Department had to handle a massive volume of passenger and cargo transport related to China as well as the emigration of Chinese citizens. Also, since the loopholes in the procedures for approving the applications for emigration further encouraged the more rampant illegal trafficking of Chinese coolies at that time, the scandal was a good lesson for the Government on the importance of appointing the right person as Superintendent of Imports and Exports. Although many Superintendents of Imports and Exports were still foreigners after the Preventive Service was founded in 1909, most of them had worked in Hong Kong for many years and with the knowledge of the Chinese language.

In September 1901, the Governor Sir Henry Arthur Blake wrote to the Colonial Office saving that the Harbour Department did not know anything about business management or anti-smuggling skills. In view of the fact that there was no formal customs department in Hong Kong, he suggested reforming the structure. 54 Before the establishment of the Preventive Service, the forefather of the modern Hong Kong Customs, the Harbour Department had already undergone some significant development in anti-smuggling efforts, including the detection of smuggling activities in Hong Kong waters with the assistance of the Marine Police. But in 1895, Harbour Master Rumsey opined that the Department could hardly monitor the increasing vessel traffic, thus recommended that the Marine Police be redeployed under the Department. However, the Police Department reckoned that such a move would undermine its law enforcement abilities and Rumsey's recommendation fell through.⁵⁵ However, the situation in 1904 became different from that in 1895 where the New Territories came under the jurisdiction of the Hong Kong Colonial Government. The new stretch of land and waters required more cooperation between the Harbour Department and the Police in order to carry out effective supervision. As a result, Governor Blake recommended to Alfred Lyttleton, the Secretary of State for the Colonies, that the Harbour Department and the Police Department work together by employing the Assistant Harbour Master, Basil Taylor, to head the Marine Police under the supervision of the Captain Superintendent of Police. 56 In 1909, the Assistant Harbour Master Charles William Beckwith was appointed Assistant Superintendent of Police, in charge of monitoring the work of the Marine Police.⁵⁷



註釋 Notes

- 1. 常關:以往中國傳統海關稱為榷關,在中國內陸和沿海口岸設置關卡,向經過的貨品徵稅。自1854 年始外國人在 上海建立近代海關,奪取了沿岸榷關徵收進口稅的權力,內陸的榷關則繼續由清政 府控制。為了識別兩者,當時稱外國人控制的海關為新關或洋關,而以往的權關則改稱為常關。 Native Customs, named Que Guan, was the traditional Chinese Customs authority levying tariffs on merchandise en-route the inland and coastal customs checkpoints. After establishing the foreign-controlled modern customs organization in Shanghai in 1854, foreigners captured the authority to levy tariffs on imports from the coastal checkpoints of Que Guan. The inland checkpoints continued to be run by the Qing Government. To distinguish these two customs organizations, the foreign-controlled customs was called New Customs or Yang Guan; and Que Guan was called Chang Guan.
- 2. 陳詩啟:《中國近代海關史(晚清部分)》(北京:人民出版社,1993),頁 25-33、38: 姚崧齡:《影 響我國維新的幾個外國人》(台北: 傳記文學出版社, 1971), 頁 6-7。
- 3. 濱下武志:《中國近代經濟史研究:清末海關財政與通商口岸市場圈》(南京:江蘇人民出版社, 2006),頁75-80、321、330-331。
- 4. Katherine F. Brunker, John K. Fairbank and Richard J. Smith eds., Entering China's Service: Robert Hart's Journals, 1854-1863 (Cambridge, Mass.: Council on East Asian Studies, Harvard University, 1986), p. 9-11.
- 5. Juliet Bredon, Sir Robert Hart (London: Hutchison, 1909), p. 32; 參見盧漢超:《赫德傳》(上 海:上海人民出版社, 1986), 頁 19: Katherine F. Brunker, John K. Fairbank and Richard J. Smith eds., Entering China's Service: Robert Hart's Journals, 1854-1863, p. 14.
- 6. 凱瑟琳·F·布魯納、費正清、理查德·J·司馬富編,傅曾仁、劉壯翀、潘昌運、王聯祖譯:《步入 中國清廷仕途:赫德日記,1854-1863》(北京:中國海關出版社,2003),頁 49-51、76。
- 7. Katherine F. Brunker, John K. Fairbank and Richard J. Smith eds., Entering China's Service: Robert Hart's Journals, 1854-1863, p. 249-259; Liu, Kwang-Ching, "Ch'ing Restoration" in The Cambridge History of China, Late Ch'ing: 1800-1911, part 1, vol. 10, ed. John K. Fairbank (Cambridge: Cambridge University Press, 1978), p. 430.
- 8. 凱瑟琳·F·布魯納、費正清、理查德·J·司馬富編,傅曾仁、劉壯翀、潘昌運、王聯祖譯:《步入 中國清廷仕途:赫德日記,1854-1863》,頁327:〈海關總稅務司署通令第1493號(第二輯)〉, 1908年4月20日, 黃勝強主編:《舊中國海關總務司署通令選編》(北京:中國海關出版社, 2003),第一卷,頁606。參見盧漢超:《赫德傳》,頁301;汪敬虞:《赫德與近代中西關係》(北 京:人民出版社,1987),頁59。
- 9. Richard J. Smith, John K. Fairbank, and Katherine F. Brunker eds., Robert Hart and China's Early Modernization: His Journals, 1863-1866 (Cambridge, Mass.: Council on East Asian Studies, Harvard University, 1991), p.117-118.
- 10. 凱瑟琳·F·布魯納、費正清、理查德·J·司馬富編,陳絳譯:《赫德與中國早期現代化:赫德日 記, 1863-1866》(北京:中國海關出版社, 2005), 頁 264-265: (海關總稅務司署通令第 26 號 (第一輯)〉, 1874年10月1日, 黃勝強主編:《舊中國海關總務司署通令選編》, 第一卷, 頁193-194;參見汪敬虞:《赫德與近代中西關係》,頁75。
- 11. 〈海關總稅務司署通令第5號(第一輯)〉, 1864年3月17日, 黃勝強主編:《舊中國海關總務司署 通令選編》,第一卷,頁 27:〈海關總税務司署通令第17號(第一輯)〉,1873年10月27日,黃勝 強主編:《舊中國海關總務司署通令選編》,第一卷,179-180。
- 12. 凱瑟琳·F·布魯納、費正清、理查德·J·司馬富編,陳絳譯:《赫德與中國早期現代化:赫德日 記, 1863-1866》, 頁 265-266:〈海關總稅務司署通令第89號(第二輯)〉, 1879年12月22日,

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- 18. CO129/10. pp. 25-27.
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- 20. CO129/40, Jervois to Parkington, 24 November 1852, p. 330-333; CO129/40, Pedder to Bonham, 15 November 1852, p. 335-336.
- 21. CO129/46, Caine to Duke of Newcastle, 19 May 1854, p. 50.
- 22. CO129/85, Robinson to Duke of Newcastle, 12 April 1862, p. 311-312; CO129/85, Duke of Newcastle to Robinson, 22 June 1862, p. 315-316.
- 23. CO129/116, MacDonnell to The Earl of Carnarvon, 29 December 1866, p. 392-393; "The Harbour and Coasts Ordinance Hong Kong 1866", The Ordinances of Hong Kong, Ord. No. 6 of 1866, 14 August 1866.
- 24. CO129/121, Maursett to MacDonnell, 13 March 1867, p. 66-68.
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- 26. Nigel Cameron, An Illustrated History of Hong Kong (Oxford: Oxford University Press, 1991) , pp. 157-158; G.B. Endacott, A History of Hong Kong (Hong Kong: Oxford University Press, 1988), p. 189; 九龍海關編志辦公室編:《九龍海關誌:1887-1990》(廣東:廣東人民出版社, 1993),頁 67。
- 27. 厘金:厘金是清政府在1853年為應付平定太平天國的龐大軍事開支,而向往來各地關卡的貨品徵 收的新税項。最初厘金税率為貨物價值的 1%, 至清末增加至 5%, 成為清政府以及後來民國政府 的重要財政收入來源。除湧商口岸外,清政府在各省各地的水陸要道或主要商品集散地設置厘卡, 貨物每經過一個厘卡便須繳交厘金,大大妨礙了全國工商業的發展。在國人和外商的壓力下,民國 政府最終在1931年正式廢除厘金。Likin tax: Likin tax was a new tax levied in 1853 by the Qing Government on merchandise passing through the checkpoints so as to generate income to fund the huge military expenses in subduing the Taiping Rebellion. Initially, the rate of likin tax was 1% of the merchandise's value, but it rose to 5% towards the end of Qing Dynasty. It became the important source of revenue for the Qing Government and later the Republic of China. Apart from the treaty ports, the likin tax checkpoints were also set up at the major land and sea routes in all provinces and main marketplaces. As likin tax was collected at each and every checkpoint through which the merchandise passed, the likin tax system was an immense hurdle to the industrial and commercial development in the country. It was eventually abolished in 1931 under the pressure of the citizens and foreign merchants.
- 28. 九龍海關編志辦公室編:《九龍海關誌: 1887-1990》, 頁 67: CO129/501/8, Clementi to Amery,

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- 30. 陳詩啟:《中國近代海關史問題初探》(北京:中國展望出版社,1987),頁173-175。
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- 32. 陳詩啟:《中國近代海關史問題初探》,頁 180-181;九龍海關編志辦公室編:《九龍海關誌:1887-1990》,頁 68。
- 33. 陳詩啟:《中國近代海關史問題初探》,頁 181-182;九龍海關編志辦公室編:《九龍海關誌: 1887-1990》,頁68;余繩武、劉存寬、劉蜀永編著:《香港歷史問題資料選評》(香港:三聯書店, 2008), 頁 329。
- 34. 〈1886年10月27日赫德申呈總理衙門京字第1794號附件(一)〉,載中國近代經濟史資料叢刊編 輯委員會編:《帝國主義與中國海關:第六篇,中國海關與中葡甲斯本草約》(北京:科學出版社, 1959), 百8。
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