

1909-1921

第二章

Chapter 2

百年基石之始

Foundations for the Century

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本章大事年表

時間	事件
1909年2月	上海舉行國際遠東鴉片問題會議，通過了打擊鴉片走私等原則。作為與會國之一，英國開始取締各殖民地的鴉片事業，香港亦開始和殖民地部討論對鴉片貿易的規管。
1909年9月17日	香港正式頒布《酒精飲品條例》（Liquors Ordinance）。政府為了向酒精飲品徵稅，成立隸屬於出入口管理處（Imports and Exports Department）的緝私隊（Preventive Service）。
1910年1月1日	位於新界的23間本地蒸酒房納入《酒精飲品條例》監管。
1910年3月	香港政府向中國海關總稅務司署借調的歐籍人員佩斯波（D. Percebois），向港督盧押提交改革緝私隊的報告書。
1910年6月1日	戴達文（David William Tratman）接替貝韋思（Charles William Beckwith）為新一任出入口管理處監督。
1910年10月1日	新加坡開始推行政府鴉片專賣，成為後來香港實行鴉片專賣的仿倣對象。
1911年7月4日	赫捷臣（Robert Oliphant Hutchison）接替戴達文成為新一任出入口管理處監督。
1914 年 2 月 28 日	香港實行政府鴉片專賣，任命哈利·泰萊（Harry Alan Taylor）為出入口管理處助理監督（Assistant Superintendent of Imports and Exports）及首任鴉片專賣分析員（Monopoly Analyst），負責鴉片製造廠的營運。又任命警官獲特（Sergeant G. Watts）為緝私隊的緝私員，負責監察整個鴉片專賣的運作。
1914年8月4日	英國向德國宣戰，正式參與第一次世界大戰。
1914 年 8 月 6 日	香港政府重新執行於 1862 年通過的《軍事物資（出口）條例》（Military Stores（Exportation）Ordinance），規管軍事物資出口，以免危害英國及其盟友的安全。
1915年12月16日	香港政府正式通過《進出口條例》（Importation and Exportation Ordinance），使出入口管理處擁有對出入口貨品的搜查權。
1916 年 7 月 14 日	《煙草條例》（Tobacco Ordinance）生效，政府開始向在香港本銷的煙草徵稅。
1917年8月	香港政府決定於德輔道興建新出入口管理處辦公大樓，以應付該處日益繁重的工作。
1918年	為了應付緝私隊日益繁重的工作，香港政府委派韋爾登（John Charles Wildin）為首任總緝私督導主任（Chief Preventive Officer），負責制定緝私隊的行動方針。
1921年4月7日	香港政府大幅增加煙草稅達一倍以上。

Chronology of Major Events In This Chapter

Time	Event
February 1909	International Far East Opium Conference was held in Shanghai, endorsing principles on the banning of opium and cracking down on illegal opium trafficking. As a participating country, Britain started banning opium business in the colonies and Hong Kong began discussing regulations on the opium trade with the Colonial Office.
17 September 1909	Hong Kong enacted the Liquors Ordinance. To levy duties on liquors, the Government set up the Preventive Service subordinate to the Imports and Exports Department.
1 January 1910	23 local distilleries in the New Territories fell within the ambit of the Liquors Ordinance.
March 1910	The European official D. Percebois, seconded to the Hong Kong Government from the Chinese Imperial Maritime Customs, submitted to Governor Sir Frederick Lugard a report on reforming the Preventive Service.
1 June 1910	David William Tratman succeeded Charles William Beckwith as the new Superintendent of Imports and Exports.
1 October 1910	The Singaporean Government began monopolizing opium trade, on which the Hong Kong Government's Opium Monopoly was later modelled.
4 July 1911	Robert Oliphant Hutchison took over from Tratman as the next Superintendent of Imports and Exports.
28 February 1914	The Hong Kong Government started monopolizing opium trade, appointing Harry Alan Taylor as Assistant Superintendent of Imports and Exports and the first Opium Monopoly Analyst to take charge of the opium manufacture operation. Police Sergeant G. Watts was also appointed Revenue Officer, supervising the overall operation of the Opium Monopoly.
4 August 1914	Britain declared war on Germany, formally participating in the First World War.
6 August 1914	The Hong Kong Government re-implemented the Military Stores (Exportation) Ordinance enacted in 1862, regulating the export of military supplies so as not to endanger the security of Britain and her allies.
16 December 1915	The Hong Kong Government enacted the Importation and Exportation Ordinance, authorizing the Imports and Exports Department to examine import and export cargo.
14 July 1916	The Tobacco Ordinance came into effect. The Government began levying duties on tobacco for local consumption in Hong Kong.
August 1917	The Hong Kong Government decided to build a new office block for the Imports and Exports Department on Des Voeux Road to cope with the increasing workload of the Department.
1918	John Charles Wildin was appointed the first Chief Preventive Officer, responsible for handling the increasing workload of the Preventive Service and formulating its operational objectives.
7 April 1921	The Hong Kong Government increased tobacco duties drastically by more than 100%.

緝私隊的成立

通過《酒精飲品條例》

1909 年，英國政府嚮應國際社會呼籲改變其鴉片政策，決定在香港這個殖民地現有的鴉片商牌照屆滿後不再續牌，並計劃禁止在香港進行鴉片貿易活動。由於有關決定會令香港每年損失 60 萬港元的收入，對香港政府造成嚴重的財政壓力，香港政府為此開闢新稅源應付龐大的公共行政開支，最終決定向酒精飲品徵收稅款。¹

香港政府為了徵收酒精飲品稅，在 1909 年 9 月 17 日落實了《酒精飲品條例》（Liquors Ordinance），並且成立緝私隊（Preventive Service），負責執行保障酒稅的工作。緝私隊直轄於已升格為部門的出入口管理處（Imports and Exports Department），其監督便是兼任助理船政司的貝韋思（Charles William Beckwith），可見緝私隊和船政署是一脈相承的。緝私隊成立之初，共有五名歐籍緝私員（Revenue Officer）及 20 名中國籍搜查員（Searcher）。他們聯同鴉片及白糖出入口管理處（Imports and Exports Opium and Sugar Office）成立保稅辦公室（Revenue Office），專責處理香港酒精飲品、鴉片及白

Section 1

ESTABLISHMENT OF PREVENTIVE SERVICE

Enactment of Liquors Ordinance

In 1909, the British Government changed its policy towards opium in response to the call of the international community and decided not to renew the licences of the opium traders in the colony of Hong Kong when they expired. It also planned to ban all opium trading activities in Hong Kong, which would cause a revenue loss of HK\$600,000 in the territory, imposing dramatic financial pressure on the Hong Kong Government. To fund the huge public expenditure, the Hong Kong Government needed a new source of revenue and eventually decided to levy new duties on liquors.¹

On 17 September 1909 the Government put into effect the Liquors Ordinance and established the Preventive Service to collect and protect liquor duties. The Preventive Service was subordinate to the Imports and Exports Department, the status of which had been elevated to department level. The Superintendent of Imports and Exports was none other than Charles William Beckwith, who was also the Assistant Harbour Master, showing the Preventive Service's kindred with the Harbour Department. On inception, the Preventive Service had five European Revenue Officers and 20 Chinese Searchers. Together with the Imports and Exports Opium and Sugar Office, they formed the Revenue Office in charge of collecting duties levied on imports and exports of liquors, opium and sugar as well as the related anti-smuggling work. The Marine Police, which was also headed by Beckwith, was responsible for patrolling the eastern entrance of Victoria Harbour while the western entrance

糖出入口的徵稅和緝私工作。在巡邏方面，則由貝韋思兼管的水警，負責巡邏維多利亞港的東面入口；而緝私隊購買了一艘快艇，負責巡邏西面的入口。法例生效後的當晚，緝私隊搜查的第一艘船隻，便是來自中國西江的內河船。²

表一 1909 年緝私隊歐籍緝私員的名字³

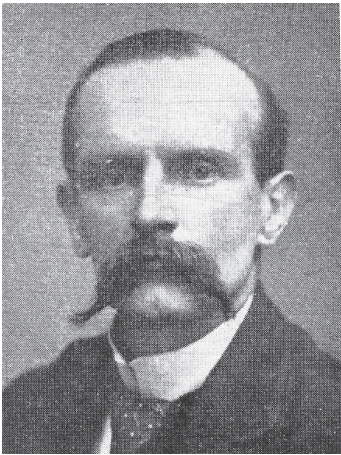
姓名	原屬部門
L. E. Brett	潔淨局
D. J. McKenzie	潔淨局
J. C. Wildin	警隊
T. Sutherland	潔淨局
E. W. Dawson	潔淨局

表二 1909 年緝私隊 20 名中國籍搜查員的職責範圍⁴

職責範圍	搜查員數目
在沿岸及蒸酒房作便衣巡查	6
晚上巡查停泊於香港碼頭的船隻	4
於緝私隊的巡邏船上服役	2
巡邏灣仔至堅尼地城沿岸	6
負責於晚上關閉中國商人開設的私用保稅倉	2

根據港督盧押（Sir Frederick Lugard）向殖民地部提交的報告，1909 年通過《酒精飲品條例》，是為了達到政府財政收支平衡，以及防止華人酗酒。盧押預計到了 1910 年，徵收所得的酒稅可達 60 萬港元。⁵

雖然酒精飲品稅的收入可觀，但不少香港和外國商人擔心此例一開，會影響香港的自由貿易政策，逐漸令香港失去在遠東貿易中的優勢。然而直至十九世紀二十年代末，香港只對酒精、鴉片和煙草徵稅，其他貨品一律免稅。因此香港很大程度上還是自由港，為中國對外貿易的轉口中心。



【圖一】第十四任港督盧押爵士（1907 年—1912 年）
[Picture 1] The fourteenth Governor, Sir Frederick Lugard (1907-1912)

was patrolled with a speedboat bought by the Preventive Service. On the first night after the Preventive Service started operation, the first vessel it boarded for search was a river trade cargo vessel arriving from Xi Jiang, China.²

Table 1: Names of the European Revenue Officers in the Preventive Service in 1909³

Name	Original Department
L. E. Brett	Sanitary Department
D. J. McKenzie	Sanitary Department
J. C. Wildin	Police Force
T. Sutherland	Sanitary Department
E. W. Dawson	Sanitary Department

Table 2: Responsibilities of the 20 Chinese Searchers in the Preventive Service in 1909⁴

Responsibility	Number of Searchers
Patrol in plain clothes at waterfront and distilleries	6
Search of ships anchored at Hong Kong piers at night	4
Service on Preventive Service launch	2
Patrol at Waterfront from Wanchai to Kennedy Town	6
Closing of Licensed Warehouses operated by Chinese merchants at night	2

According to the report submitted by Sir Frederick Lugard to the Colonial Office, the adoption of the Liquors Ordinance in 1909 was intended to balance the financial budget of the Government and to prevent alcohol abuse among the Chinese. Lugard anticipated that, by 1910, the liquor duties collected would amount to HK\$600,000.⁵

Despite the considerable revenue from collecting liquor duties, local and foreign merchants were concerned that the new law would become a precedent undermining Hong Kong's free trade policy, gradually eroding the advantage Hong Kong had long been enjoying in trading in the Far East. Yet, until the end of the 1920s, Hong Kong had only levied duties on liquors, opium and tobacco, leaving other commodities duty-free. Hong Kong had, therefore, to a great extent, remained the entrepôt for external trade in China.

根據《酒精飲品條例》的規定，進口的未完稅酒精飲品必須貯存在保稅倉內。保稅倉有兩種，分別為英皇保稅倉 (King's Warehouse) 和私用保稅倉 (Licensed Warehouse)。當時總督會同行政局 (Governor-in-Council) 任

命香港九龍碼頭及倉庫有限公司 (Hong Kong and Kowloon Wharf and Co. Ltd.) 及豪氏倉庫 (Holt's Wharf) 為英皇保稅倉。另外有 19 間公司則由出入口管理處監督發出私用保稅倉牌照，並每年徵收牌照費 250 元。保稅倉經營者必須在有效的許可證下才可把未完稅酒精飲品移離保稅倉，包括搬移到其他保稅倉、運至船上以供出口，或在完稅後把酒精飲品送到本地市場以作銷售等。⁶

為有效進行監管，保稅倉只能在早上六時至晚上六時交收或運輸未完稅酒精飲品。⁷ 另一方面，逢星期一的中午前，保稅倉經營者都要填寫指定的表格，向出入口管理處報告過去一個星期出入保稅倉的酒精飲品數目。⁸ 出入口管理處對由歐洲人和華人管理的保稅倉實施不同的監管制度，歐洲籍保稅倉東主可以自行保管倉庫鑰匙；但華人東主卻要把倉庫鑰匙存放於出入口管理處的辦公室，每次使用鑰匙前，都要向出入口管理處申請，由緝私員或中國籍搜查員將鑰匙送抵倉庫。⁹

此外，酒類製造商亦受到《酒精飲品條例》規管，由於所生產出來的酒精飲品都屬於應課稅品，所以酒類製造商必須在有效的許可證下才可把酒類飲品搬移到其他地方或出口。

事實上，應課稅品的生產、貯存和搬移的牌照和許可證制度現在仍在香港實施，適用於飲用酒類、煙草、碳氫油和甲醇這四類應課稅品。¹⁰



【圖二】
1886 年落成啓用的香港九龍碼頭及倉庫有限公司

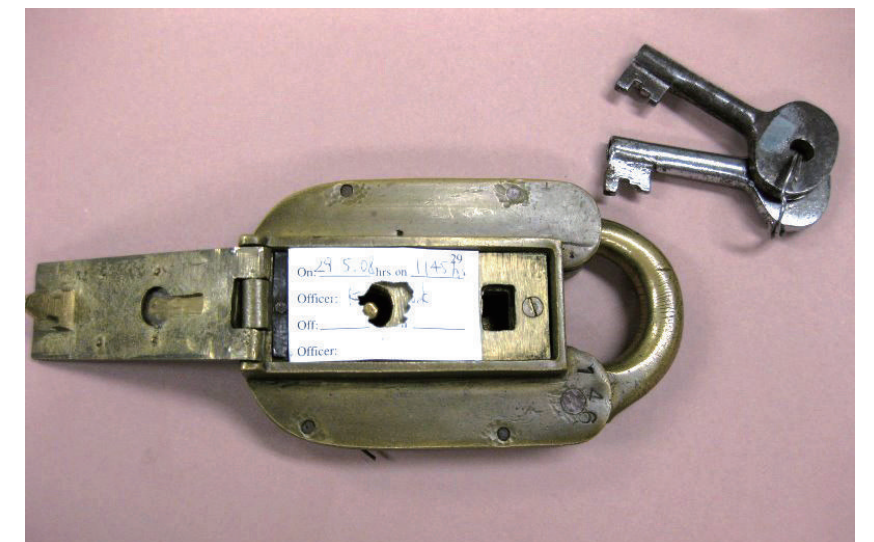
【Picture 2】
The Hong Kong and Kowloon Wharf and Co. Ltd. inaugurated in 1886

The Liquors Ordinance stipulated that imported dutiable liquors be bonded in warehouse, which was categorized as either the King's Warehouse or Licensed Warehouse. At the time, the Hong Kong and Kowloon Wharf and Co. Ltd and Holt's Wharf were designated by the Governor-in-Council as the King's Warehouse. In addition, 19 other companies, at the annual licence fee of HK\$250 payable to the Imports and Exports Department, became Licensed Warehouse. Only licensees of these two types of warehouse had the authority to remove dutiable liquors away from the warehouse to other approved premises, such as another warehouse or a ship for export, or to sell them in the local market after payment of duties.⁶

For effective warehouse supervision, dutiable liquors transactions or removal activities in warehouse were allowed only from 6:00am to 6:00pm.⁷ Furthermore, before noon every Monday, the person in charge at the warehouse had to fill in prescribed forms to report to the Imports and Exports Department the removal account of liquors in the past week.⁸ The Imports and Exports Department had different monitoring systems to supervise warehouses managed by Europeans and Chinese. European warehouse proprietors were allowed to keep the warehouse keys; while Chinese proprietors had to leave the warehouse keys at the office of the Imports and Exports Department and made application for Revenue Officers or Chinese Searchers to deliver the keys to the warehouse each time the proprietors wanted to use the keys.⁹

In addition, under the Liquors Ordinance, liquor manufacturers had to hold valid permits to remove liquors to other places or export them as the liquors manufactured were dutiable commodities.

In fact, the licence and permit system for manufacture, storage and removal of dutiable commodities is still practised in Hong Kong today in respect of the four types of dutiable commodities, namely alcoholic liquors, tobacco, hydrocarbon oil and methyl alcohol.¹⁰



【圖三】
稅鎖
【Picture 3】
Revenue Lock



【圖四】
約 1927 年的香港九龍碼頭及倉庫有限公司（圖前方）
[Picture 4]
The Hong Kong and Kowloon Wharf and Co. Ltd. circa 1927 (front)



【圖五】
約 1935 年的豪氏倉庫（圖前方）
[Picture 5]
Holt's Wharf circa 1935 (front)

(a)

FORM No. 4.

“THE LIQUORS ORDINANCE, 1909.”

Permit to land Liquors on which Duty has been paid under Section 6 (1) and (2).

Permission is hereby given to _____ to land on the _____ day of _____ 19 _____ between the hours of _____ a.m. and _____ p.m. from the steamship _____ the liquors described below upon which duties have been duly paid.

DESCRIPTION OF LIQUORS :

<i>Nature of liquors.</i>	<i>Marks on casks, cases, &c.</i>	<i>Quantity of liquors.</i>
Date _____		
_____ <i>Superintendent of Imports and Exports.</i>		

Note.—If this Permit is not made use of on the day in respect of which it is issued it must be returned within 24 hours to the office of the Superintendent of Imports and Exports (Section 15).

(b)

FORM No. 9.

“THE LIQUORS ORDINANCE, 1909.”

Permit to move for Export under Section 10 (1).

Permission is hereby given to _____ to move from _____ warehouse at _____ on the _____ day of _____ 19 _____ between the hours of _____ a.m. and _____ p.m. the dutiable liquors described below for export to _____ by steamship _____

DESCRIPTION OF LIQUORS :

<i>Nature of liquors.</i>	<i>Marks on casks, cases, &c.</i>	<i>Quantity of Liquors.</i>
Date _____		
_____ <i>Superintendent of Imports and Exports.</i>		

Note.—If this permit is not made use of on the day in respect of which it is issued it must be returned within 24 hours to the office of the Superintendent of Imports and Exports (Section 15).

(c)

FORM No. 5.

“THE LIQUORS ORDINANCE, 1909.”

Permit to land Liquors to be placed in a King's or Licensed Warehouse under Section 6 (1) and (3).

Permission is hereby given to _____ to land on the _____ day of _____ 19 _____ between the hours of _____ a.m. and _____ p.m. from the steamship _____ the liquors described below provided that the said liquors shall be immediately stored in the warehouse at _____

DESCRIPTION OF LIQUORS :

<i>Nature of liquors.</i>	<i>Marks on casks, cases, &c.</i>	<i>Quantity of liquors.</i>
Date _____		
_____ <i>Superintendent of Imports and Exports.</i>		

Note.—If this Permit is not made use of on the day in respect of which it is issued it must be returned within 24 hours to the office of the Superintendent of Imports and Exports (Section 15).

【圖六】
1909 年《酒精飲品條例》中的三款許可證式樣：(a) 完稅貨物許可證；(b) 出口許可證；(c) 應課稅品搬運許可證
[Picture 6]
Samples of three types of permits in 1909 Liquors Ordinance (a) Permit for Duty-paid Goods (b) Export Permit (c) Removal Permit for Dutiable Goods

表三 1909 年《酒精飲品條例》下各種歐洲酒類的稅率¹¹

酒精飲品名稱	每加侖需繳交稅款額（元）
白蘭地	3.6
威士忌	2.4
杜松子酒、蘭姆酒及其他蒸餾酒	1.2
香檳	2.4
汽酒	1.8
砵酒、雪利酒及馬德拉酒	1.8
樽裝無氣葡萄酒	1.2
木桶裝無氣葡萄酒	0.6
其他含有酒精成分之飲品	0.24
葡萄酒及燒酒酒精	3

表四 1909 年《酒精飲品條例》下各種本地酒類的稅率¹²

酒精濃度	每加侖需繳交稅款額（元）
酒精濃度 20% 以下	0.15
酒精濃度 20% 至 40%	0.4
酒精濃度 40% 以上	1.2

表五 1909 年 19 間私用保稅倉¹³

牌照號碼	持牌公司名稱（英文）	持牌註冊公司名稱（中文）	註冊地址
1	A.S. Watson & Co. Ltd.	屈臣氏公司	亞歷山大行
2	Caldbeck, Macgregor & Co.	正廣和洋行	皇后大道中 15 號
3	Jebsen & Co.	捷成洋行	吉席街 18 號
4	H. Price & Co. Ltd.	從缺	皇后大道中 10 號
5	Ki Fung Hong	從缺	干諾道西 20 號
6	Radecker & Co.	從缺	灣仔巴路士街 8 號
7	Shiu Wo Hong	從缺	德輔道西 396 號
8	Wa Kee Hong	從缺	干諾道西 70 號
9	Yu Kee Hong	從缺	賢居里 2 號
10	Kwong Sang Hong	廣生行	永樂街 36 號
11	Chu Wing On	從缺	新街市街 22 及 24 號
12	Hang Lam Chong	從缺	波些臣街 15 號
13	Caldbeck, McGregor & Co.	正廣和洋行	皇后大道中 8 號
14	H. Ruttonjee & Son.	律敦治洋行	和安里 4 號
15	Kwong Man Tseung	從缺	威利麻街 4 號
16	Kwan Tye	均泰	皇后大道中 112 號
17	Lai Wo Tseng	禮和祥酒莊	李陞街 5 號
18	Tin Wo Yuen	天和洋	皇后大道西 324 及 326 號
19	Connaught Aerated Water Manufactory Co., Ltd.	安樂汽水房	聖佛蘭士街 1 號

Table 3: Duties Payable on Various Western Alcoholic Beverages under the Liquors Ordinance, 1909¹¹

Alcoholic Beverage	Duty Payable Per Gallon (HK\$)
Brandy	3.6
Whisky	2.4
Gin, Rum and other spirits	1.2
Champagnes	2.4
Sparkling Wines	1.8
Port, Sherry and Madeira	1.8
Still Wines in bottle	1.2
Still Wines in barrel	0.6
All other intoxicating liquors	0.24
Spirits of wines and arrack	3

Table 4: Duties Payable on Various Local Alcoholic Beverages under the Liquors Ordinance, 1909¹²

Alcoholic Strength	Duty Payable Per Gallon (HK\$)
Under 20%	0.15
20%-40%	0.4
Over 40%	1.2

Table 5: 19 Licensed Warehouses in 1909¹³

Licence Number	Licensee's Name (in English)	Licensee's Name (in Chinese)	Licensee's Address
1	A.S. Watson Co. Ltd.	屈臣氏公司	Alexandra Building
2	Caldbeck, MacGregor & Co.	正廣和洋行	15 Queen's Road Central
3	Jebsen & Co.	捷成洋行	18 Catchick Street
4	H. Price & Co. Ltd.	Unavailable	10 Queen's Road Central
5	Ki Fung Hong	Unavailable	20 Connaught Road West
6	Radecker & Co.	Unavailable	8 Burrows Street, Wanchai
7	Shiu Wo Hong	Unavailable	396 Des Voeux Road West
8	Wa Kee Hong	Unavailable	70 Connaught Road West
9	Yu Kee Hong	Unavailable	2 In Ku Lane
10	Kwong Sang Hong	廣生行	36 Wing Kok Street
11	Chu Wing On	Unavailable	22 & 24 New Market Street
12	Hang Lam Chong	Unavailable	15 Possession Street
13	Caldbeck, McGregor & Co.	正廣和洋行	8 Queen's Road Central
14	H. Ruttonjee & Son	律敦治洋行	4 Wo On Lane
15	Kwong Man Tseung	Unavailable	4 Wilmer Street
16	Kwan Tye	均泰	112 Queen's Road Central
17	Lai Wo Tseng	禮和祥酒莊	5 Li Sing Street
18	Tin Wo Yuen	天和洋	324 & 326 Queen's Road West
19	Connaught Aerated Water Manufactory Co., Ltd.	安樂汽水房	1 St. Francis Street

在《酒精飲品條例》授權下，緝私員擁有不少和現時海關人員的類似權力，例如搜查任何入境人士及其攜帶的行李和貨物，以及在香港水域內登船搜查行李貨物。當懷疑任何人士觸犯法例，緝私員有權即時作出拘捕，並沒收該名人士攜帶的未完稅酒精飲品。違法者的最高刑罰為罰款 250 元及監禁一年。¹⁴

緝私隊及出入口管理處的變革

鑑於緝私隊在萌芽階段時人手不足，偏遠的蒸酒房走私瞞稅的情況時有發生，緝私隊有變革的需要。因此香港政府在緝私隊成立之初，便向當時的中國海關總稅務司署，借調歐籍人員佩斯波 (D. Percebois) 來港指導緝私隊的工作。佩斯波在 1910 年 3 月向港督盧押提交有關改革緝私隊的文件，建議把緝私隊的規模擴大至七名緝私員、32 名中國籍搜查員及五名在緝私隊巡邏船「比克號」(Pinck) 執勤的船員。¹⁵

自《酒精飲品條例》生效至 1909 年 12 月底的短短三個月內，出入口管理處共徵收了 10 萬多元的酒精飲品稅。雖然條例在 1910 年 1 月 1 日才開始在新界正式生效，但部分新界的蒸酒房在法例生效前已自願向緝私隊繳交約 4,000 元的稅款。因此，出入口管理處監督貝韋思在 1909 年的船政署報告中表示，對於每間蒸酒房由一名歐籍緝私員帶領一些中國籍搜查員巡邏的做法頗為滿意，並樂觀地認為依據條例規定徵收稅款的工作並無困難。¹⁶ 然而，徵收稅款的工作實際上並非如此順利，例如不少新界的蒸酒房位於長洲、元朗等偏遠地區，交通極為不

FORM C.											
	Brandy.	Whisky.	Gin.	Rum.	Liquor.	Bitters.	Cham-pagne.	Port.	Claret.	Sher-ry.	Beer.
Balance on											
Received since...											
Total											
Sold since											
Breakages and Ullages											
Total											
Balance											

Note:—The quantities to be stated in gallons or cases.

【圖七】
保稅倉向出入口管理處報告有關出入保稅倉酒精飲品數目的表格

[Picture 7]
Form submitted to the Imports and Exports Department concerning the numbers of liquors in and out of warehouses

【圖八】
現時仍然運作的蒸酒廠

[Picture 8]
Distillery still in operation today



Under the Liquors Ordinance, officers of the Preventive Service had authorities similar to the powers of the present Hong Kong Customs, for example to search any persons entering the territory as well as their luggage and cargo, and to board any vessels in Hong Kong waters and search the luggage and cargo onboard. If any person was suspected to have committed an offence, an officer had the power to arrest the person and seize the liquors in his possession. The offender could be fined up to HK\$250 and sentenced to one year's imprisonment.¹⁴

Reforms of Preventive Service and Imports and Exports Department

Since the Preventive Service was under-staffed at its infancy, smuggling and duty evasion at the remote distilleries were commonplace, indicating the imminent need for reform. Shortly after establishment of the Preventive Service, and upon the Hong Kong Government's request, the European official D. Percebois was seconded from the Chinese Imperial Maritime Customs to the Preventive Service as advisor. In March 1910, Percebois submitted to Governor Sir Frederick Lugard a reform proposal, recommending the expansion of the Preventive Service's strength to seven Revenue Officers, 32 Chinese Searchers and five crew members on the launch "Pinck".¹⁵

During the three short months after operation of the Liquors Ordinance to the end of December 1909, the Imports and Exports Department had collected liquors duties of over HK\$100,000. Although it was not until 1 January 1910 that the Ordinance operated in the New Territories, some distilleries in the New Territories had already volunteered to pay the Preventive Service duties of around HK\$4,000 before the new law took effect. In the 1909 report of the Harbour

Department, Superintendent Beckwith therefore found the practice of several Chinese Searchers led by one European Revenue Officer supervising one distillery satisfactory. Optimistically he found no difficulty in fulfilling the task of collecting duty in accordance with the Ordinance.¹⁶ In actual fact, however, the task did not at all turn out to be problem free. For example, many distilleries in the New Territories were located

【圖九】
出入口管理處監督貝韋思與出入口管理處職員的合照

[Picture 9]
Group photo of the Superintendent of the Imports and Exports Department Charles William Beckwith and staff



便，緝私隊人員經常要花費一整天的時間，才可步行或乘船到達作例行巡查；再加上蒸酒房工人熟悉新界環境，往往在事前已知悉巡查行動而停止釀酒，讓緝私員的突擊檢查一無所獲。因應蒸酒房位置偏僻而不便檢查的情況，出入口管理處指令蒸酒房把帳簿交給當地警署的督察，由其代勞檢查，並代緝私員徵收酒精飲品稅。¹⁷ 另外，由於以一名歐籍緝私員帶領若干搜查員巡查新界蒸酒房的開支過大，故佩斯波向港督盧押建議，由政府資助當地警察每個月 10 至 20 元，讓他們代為收稅，此舉較緝私隊自行巡查更能節省金錢。¹⁸

表六 1909 年 9 月 17 日至 1909 年 12 月 31 日收取的酒精飲品稅及牌照費 ¹⁹

稅收項目	金額（元）
歐洲酒類	32,603.61
中國酒類	64,490.59
19 間私用保稅倉的牌照費	4,750
稅收總額	101,844.2

表七 1910 年緝私隊七名緝私員的月薪及其工作範圍 ²⁰

姓名	月薪（元）	工作地點 / 範圍
E. Brett	319.6	歐洲商人的私用保稅倉
D. J. Mckenzie	290.8	港口及海旁
J. C. Wilden	235.31	港口及海旁、蒸酒房及管理所有中國籍緝私隊成員
T. Sutherland	226.84	夜更、海旁、英皇保稅倉及鴉片貨棧
E.W. Dawson	221.84	中國商人的私用保稅倉
F.J. Last	216.84	新界凹頭
S. Clarre	216.84	新界大埔

緝私隊的辦公室於 1910 年建立在船政署辦公室旁。該辦公室可容納一名歐籍緝私員及 32 名中國籍搜查員辦公。²¹ 緝私隊作為隸屬於船政署的部門而擁有獨立的辦公室，由此可見香港政府甚為重視緝私隊。作為出入口管理處監督的貝韋

in remote areas like Cheung Chau and Yuen Long to which access was inconvenient. It often took the Preventive Service officers a whole day to reach the distilleries on foot or by sea for routine inspection. Also, familiar with the environment of the New Territories, the distilleries' workers could always smell the arrival of the officers, hence would cease any illegal distilling work well beforehand rendering officers' spot checks futile. To surmount the disadvantage of remoteness in location, the Imports and Exports Department ordered those distilleries to hand in their account books to the Inspectors of Police in their areas for inspection and collection of liquor duties, on behalf of the Revenue Officers.¹⁷ Besides, in view of the high cost of dispatching one European Revenue Officer and his several Searchers to inspect every distillery in the New Territories, Percebois recommended a less expensive alternative to Governor Lugard that the Government subsidize the local police officers HK\$10 to HK\$20 a month for them to collect the duties for the Preventive Service.¹⁸

Table 6: Liquor Duties and Licence Fees collected from 17 September to 31 December 1909 ¹⁹

Dutiable Item	Amount (HK\$)
European Liquors	32,603.61
Chinese Liquors	64,4090.59
Licence Fees of 19 Licensed Warehouses	4,750
Total Duties Collected	101,844.2

Table 7: Monthly Salary and Duty Scope of the Seven Revenue Officers of the Preventive Service in 1910 ²⁰

Name	Monthly Salary (HK\$)	Duty Scope
E. Brett	319.6	European merchants' Licensed Warehouses
D. J. Mckenzie	290.8	Harbour and waterfront
J. C. Wilden	235.31	Harbour and waterfront, distilleries and management of all Chinese members in the Preventive Service
T. Sutherland	226.84	Night shift, waterfront, King's Warehouse and Opium Godowns
E.W. Dawson	221.84	Chinese merchants' Licensed Warehouses
F.J. Last	216.84	Au Tau, New Territories
S. Clarre	216.84	Tai Po, New Territories

Built next to the Harbour Department in 1910, the office of the Preventive Service accommodated one European Revenue Officer and 32 Chinese Searchers.²¹ The fact that the Preventive Service was subordinate to the Harbour Department but had its own office block

思雖然同時擔任助理船政司一職，但港督盧押決定自 1910 年起，關於出入口管理處的事務，貝韋思不用向船政司報告，而是直接向輔政司報告；而船政署的事務，貝韋思則依舊向船政司負責。正如盧押在 1910 年 5 月給殖民地部的報告中指出，作為助理船政司的貝韋思只是根據 1909 年的《酒精飲品條例》，暫時代理出入口管理處監督的職責，負責徵收酒精飲品稅。盧押認為出入口管理處的工作非常艱鉅，監督能有效執法是十分重要的。因此盧押認為，出入口管理處監督的年薪高達 600 至 720 英鎊是合理的。同時，鑑於三分之二的酒精飲品稅是來自中國酒商，加上不少中國人在香港開辦蒸酒房，盧押認為出入口管理處監督必須具備良好的中文閱讀及溝通能力，否則便需依靠華人下屬或翻譯去處理公務，因而影響領導整個部門的能力。因此，盧押決定任命曾任大埔助理理民官 (Assistant District Officer) 的戴達文 (David William Tratman) 為新一任出入口管理處監督，而在 1911 年接替戴達文為新一任監督的赫捷臣 (Robert Oliphant Hutchison)，二人均具備良好的中文水平。貝韋思自此不再兼任出入口管理處監督一職，只擔任助理船政司的職位，他其後在 1920 年至 1924 年間更擔任船政司。²² 這些變革改變了在十九世紀時船政署及出入口管理處的首長不諳中文的情況，從而可以有效地指揮和督導下屬，與此同時，出入口管理處自 1910 年起與船政署逐漸分割，獨立地執行各自的工作範疇。

表八 1910 年緝私員以下緝私隊成員的人數和薪級表 ²³

職級	人數	月薪
中國籍搜查員 (Searcher)	20	每名 20 元
傳令員 (Messenger)	1	8 元月薪另加 3 元勤工津貼
緝私隊巡邏船「比克號」船員	5	總共 79 元

connoted its high value in the Hong Kong Government. Though being both the Superintendent of Imports and Exports and the Assistant Harbour Master, Beckwith was directed by Governor Lugard to report the Imports and Exports Department's business directly to the Colonial Secretary instead of the Harbour Master. Nevertheless, he was still answerable to the Harbour Master for matters of the Harbour Department. As pointed out in Governor Lugard's report to the Colonial Office in May 1910, Beckwith, the Assistant Harbour Master, was only acting in the post of Superintendent of Imports and Exports on a temporary basis for collecting duties under the Liquors Ordinance in 1909. Lugard considered the work of the Imports and Exports Department arduous and deemed it significant that its Superintendent could effectively enforce the law. Hence, Lugard reckoned that the high annual salary of £600 to £720 for the Superintendent of Imports and Exports was reasonable. Moreover, seeing that two-thirds of the duties from imported liquors were collected from Chinese merchants and that many Chinese had started up their distilleries in Hong Kong, Lugard was of the view that the Superintendent of Imports and Exports ought to be able to comprehend and communicate in Chinese so that he would not have to rely on Chinese subordinates or interpreters in his business, without compromising his ability to lead the entire Department. Lugard therefore firstly appointed David William Tratman, who used to be the Assistant District Officer in Tai Po, as the new Superintendent of Imports and Exports, and then Robert Oliphant Hutchison in 1911 succeeding Tratman as the next Superintendent, both proficient in Chinese. With the appointment of Tratman, Beckwith no longer served as Superintendent of Imports and Exports but remained Assistant Harbour Master until 1920 when he became Harbour Master up to 1924.²² All these reforms not only improved the situation in the 19th century, that the heads of the Harbour Department and Imports and Exports Department were Chinese-illiterate, but also helped the heads to supervise subordinates more effectively. Since 1910, the Imports and Exports Department and the Harbour Department had gradually been segregated as independent organs specializing in their individual jurisdiction.

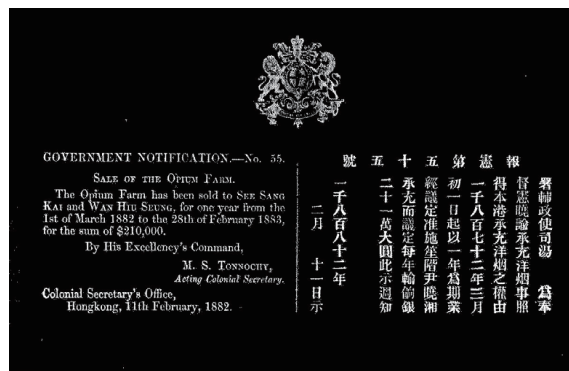
Table 8: Numbers of Officers below the Rank of Revenue Officer of the Preventive Service and their Monthly Salaries in 1910 ²³

Rank	Number of Officers	Monthly Salary (HK\$)
Chinese Searcher	20	20 each
Messenger	1	8 (salary) plus 3 (good attendance bonus)
The Crew of the Preventive Service Launch "Pinck"	5	79 in total

由緝私隊徵收的其他稅項

鴉片專賣

早在 1858 年，香港政府已經通過《熟鴉片條例》(Prepared Opium Ordinance) 來規管熟鴉片在香港的製造及銷售，更以拍賣或招標的方式，讓出價最高者投得製造及銷售熟鴉片的牌照。²⁴ 當時商人從印度或波斯（約今伊朗一帶）進口平價的生鴉片來港加工，再把加工後的鴉片運往內地銷售。由於中國內地吸食鴉片的人數眾多，因此從事販賣鴉片的利潤十分豐厚，造成由香港走私鴉片往中國的情況嚴重。中國常關為打擊日益猖獗的鴉片走私活動，在香港水域外採取強硬的執法手段截查往來船隻，實施了整整 20 年的所謂「香港之封鎖」。1886 年中英雙方簽訂《管理香港洋藥事宜章程》，香港政府須要把運載鴉片的抵港船隻資料通報中國海關，以便 1887 年成立、由中國海關總稅務司署管轄的九龍關，能依靠這些資料，向由香港轉運鴉片至內地的船隻徵稅。香港政府因此在 1887 年成立出入口管理處，首三任出入口管理處監督由船政司兼任，加強管制香港出入口的鴉片，協助中國海關有效地在香港沿海徵收鴉片稅。²⁵



【圖十】

香港政府關於鴉片買賣的公報

[Picture 10]

Communique on the sale of opium by the Hong Kong Government

Section 2

OTHER REVENUE COLLECTED BY PREVENTIVE SERVICE

Opium Monopoly

As early as 1858, the Hong Kong Government had enacted the Prepared Opium Ordinance to regulate the manufacture and sale of prepared opium, and had introduced the practice of awarding permit for manufacture and sale by auction or tender.²⁴ Merchants at the time imported from India and Persia (now Iran) low-priced raw opium for processing into prepared opium in Hong Kong for sale in the Mainland. Owing to the colossal population of opium smokers in China, illegal trafficking of opium to the Mainland was rampant as the profits of opium sales were huge. To combat the increasingly serious smuggling problem, the Chinese Native Customs adopted stringent law enforcement measures outside Hong Kong waters for twenty years to intercept vessels, putting into practice what was dubbed “The Blockade of Hong Kong”. The Management of Hong Kong Opium Affairs Statute was co-signed by the Chinese and British Governments in 1886. By the instrument, the Hong Kong Government was obliged to report to the Chinese Customs all information of ships arriving in Hong Kong with opium onboard so that the Kowloon Customs, which was set up by the Chinese Imperial Maritime Customs in 1887, could levy tariff on ships transporting opium from Hong Kong to the Mainland. To fulfil this obligation, the Hong Kong Government established the Imports and Exports Department in 1887, strengthening the control of opium import and export to support the Chinese Customs in effectively levying tariff on opium outside the waters of Hong Kong.

踏入二十世紀，國際社會呼籲禁制嚴重損害健康的鴉片。在美國政府的倡議下，中國、英國、印度等在遠東地區進行貿易的國家，於1909年2月出席在上海舉行關於鴉片問題的國際會議。會議通過九項決議，其中包括逐漸取締遠東地區吸食鴉片的惡習、共同打擊走私鴉片的活動，以及開始在各國

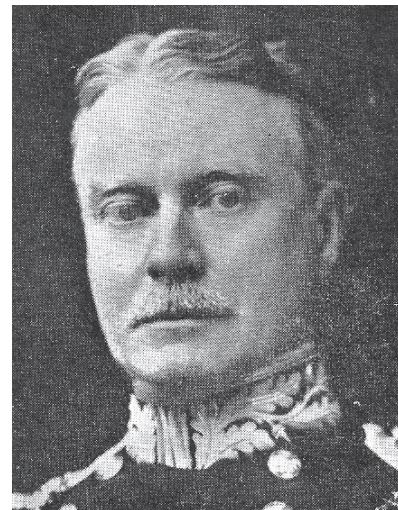
的殖民地取締煙格等。香港作為英國的殖民地，隨即履行該會議的決議。²⁶ 當香港鴉片商的牌照在1913年期滿時，港督梅含理爵士 (Sir Francis Henry May) 參考新加坡在1910年10月開始推行政府鴉片專賣 (Opium Monopoly) 的做法，決定將牌照續期一年作為過渡期，以後由香港政府專營熟鴉片的製造及售賣，使政府能因應國際社會對鴉片管制政策的變化，作嚴密和適時的監控。為了執行政府鴉片專賣制度，1914年緝私隊的編制由38人增至96人。另外，梅含理認為提高鴉片的零售價，能履行壓抑吸食鴉片行為的道義責任。²⁷

1914年2月28日，香港政府正式實施鴉片專賣，在一位本地的鴉片商協助下，政府透過老沙遜洋行 (David Sasson & Co.) 從印度進口生鴉片，又租借一幢位於灣仔的鴉片製造廠把生鴉片加工成為熟鴉片。政府任命哈利·泰萊 (Harry Alan Taylor) 為出入口管理處助理監督 (Assistant Superintendent of Imports and Exports) 及首任鴉片專賣分析員 (Monopoly Analyst)，負責製造廠的營運；而警官獲特 (Sergeant G. Watts) 則被任命為緝私隊的緝私員，負責監察整個鴉片專賣的運作。²⁸ 緝私隊負責的鴉片專賣，為港府帶來豐厚的財政收入，到1921年時，鴉片專賣的收入佔港府總收入至少兩成以上；最高峰的時期是1918年，佔港府全年總收入的一半，由此可見緝私隊對港府財政收入的重要性。



【圖十一】
香港鴉片煙民

【Picture 11】
Opium smokers in Hong Kong



【圖十二】
第十五任港督梅含理爵士 (1912年—1918年)

【Picture 12】
The fifteenth Governor, Sir Francis Henry May (1912-1918)

The appointments of the first three Superintendents of Imports and Exports were taken up by the Harbour Master.²⁵

Towards the 20th century, the international community advocated the complete ban on opium which caused serious damage to human health. Led by the American Government, countries that traded in the Far East such as China, Britain and India, attended the International Opium Conference held in Shanghai in February 1909 and adopted nine resolutions, including a gradual ban on opium smoking in the Far East, joint efforts to combat illegal opium trafficking and a progressive ban on opium divans in the colonies of the respective countries. As a British colony, Hong Kong promptly implemented the resolutions.²⁶ Therefore, upon expiry of the opium merchants' permit in 1913, Sir Francis Henry May, the Hong Kong Governor, modeled on Singapore's Opium Monopoly introduced in October 1910, decided to extend the permits by one year as a transitional period, after which the manufacture and sale of opium would be monopolized by the Government to allow close and timely monitoring according to changes in international opium policies. In order to implement the Opium Monopoly, the establishment of the Preventive Service was increased from 38 to 96 members in 1914. May also believed raising opium retail price could help to fulfill the moral obligation to suppress opium smoking.²⁷

On 28 February 1914, the Hong Kong Government implemented the Opium Monopoly. With the assistance of a local opium trader, the Government imported raw opium from India through David Sasson & Co. for processing into prepared opium at a factory rented in Wanchai. The Government appointed Harry Alan Taylor as Assistant Superintendent of Imports and Exports as well as the first Opium Monopoly Analyst to supervise the manufacturing operations, while Police Sergeant G. Watts was appointed Revenue Officer of the Preventive Service in charge of the entire Opium Monopoly.²⁸ Managing the Opium Monopoly, the Preventive Service helped provide the Government with a huge financial income. Until 1921, the Opium Monopoly contributed at least 20% of the Government's total revenue each year. Such contribution rose to the peak of almost half of the total revenue in 1918, reflecting the significance of the Preventive Service to the finance of the Hong Kong Government.

表九 香港政府鴉片專賣零售價(1900 年至 1913 年為鴉片商所定的售價, 1914 年以後為政府所定售價)²⁹

年份	每兩鴉片零售價 (元)
1900	1.5
1901	2
1904	3.3
1905	3.5
1912	5.5
1913	6.5
1914 年 (3 月)	8
1914 年 (9 月)	10
1915 年 (12 月)	11
1916 年 (2 月)	11.5
1916 年 (4 月)	12
1918 年 (6 月)	14.5

表十 1914 年至 1918 年香港政府實行鴉片專賣的收益及支出³⁰

年份	專賣總收益 (元)	專賣直接開支 (元)	專賣收益佔政府收入百分比
1914	3,594,284	913,667	34%
1915	4,701,877	703,300	42.7%
1916	5,811,110	668,110	42%
1917	5,887,475	613,571	39%
1918	8,686,622	691,793	46.5%
1919	6,803,034	687,830	41.2%
1920	4,317,970	363,560	29.4%
1921	3,938,197	427,690	22.2%

然而，由於政府設定的鴉片零售價過高，所以購買政府所售鴉片的通常是一些追求高品質鴉片的富貴人家，一般窮苦大眾只能購買價格較便宜的走私鴉片，因此走私鴉片的活動依然存在。為了維護政府鴉片專賣的收益，緝私隊於 1914 年在《鴉片條例》(Opium Ordinance) 的授權下，使緝私員及警察有權搜查來港乘客及商船，防止私藏鴉片進入香港。

Table 9: Retail Prices of Opium Monopolized by the Hong Kong Government (Prices from 1900 to 1913 were set by opium merchants; those after 1914 were set by the Government)²⁹

Year	Opium Retail Price per Tael (HK\$)
1900	1.5
1901	2
1904	3.3
1905	3.5
1912	5.5
1913	6.5
March 1914	8
September 1914	10
December 1915	11
February 1916	11.5
April 1916	12
June 1918	14.5

Table 10: Income and Expenditure of the Hong Kong Government during the Opium Monopoly from 1914 to 1918³⁰

Year	Total Revenue from Opium Monopoly (in HK\$)	Income Directly from Monopoly (in HK\$)	% of Monopoly Revenue in Government's Total Income
1914	3,594,284	913,667	34%
1915	4,701,877	703,300	42.7%
1916	5,811,110	668,110	42%
1917	5,887,475	613,571	39%
1918	8,686,622	691,793	46.5%
1919	6,803,034	687,830	41.2%
1920	4,317,970	363,560	29.4%
1921	3,938,197	427,690	22.2%

However, the opium retail price set by the Government was so high that only the very rich would buy opium from the Government in pursuit of high quality. The poor could only resort to the cheaper variety of illicit opium, vitalizing the prevalence of opium trafficking. In 1914, to safeguard the Government's income from the Opium Monopoly, the Preventive Service Officers and policemen were empowered by the Opium Ordinance, to search arriving passengers

緝私隊自 1914 年起集中力量打擊鴉片的走私活動，成績斐然。由 1914 年至 1920 年，緝私隊搜獲的走私生鴉片大部分來自印度。這些走私生鴉片剛好可用作政府加工鴉片的原材料，使政府專賣的開支維持在較低的水平。³¹

表十一 1914 年至 1920 年緝私隊檢獲的走私鴉片數字³²

年份	生鴉片 (兩)	熟鴉片 (兩)	鴉片煙渣 (兩)
1914	34,233.7	9,690.14	33.6
1915	205,678	19,499.1	294.6
1916	87,176	21,886.7	756.6
1917	17,165	24,258.1	342.95
1918	42,231	27,982.3	746.4
1919	20,284.5	28,262.08	1,000.8
1920	19,255.65	106,176.39	666.28

徵收煙草稅

1916 年 7 月 14 日，《煙草條例》(Tobacco Ordinance) 刊憲生效。當時香港政府只在刊憲前一天向立法局提交有關草案，匆匆經過一讀、二讀及三讀，便通過這條條例，更趕快在翌日頒布即時實施。在 7 月 13 日立法會討論這與煙草稅有關的草案期間，港督梅含理和普樂太平紳士 (Henry Edward Pollock) 及代表香港總商會的霍爾約克 (P. H. Holyoak) 這兩位非官守議員，曾進行非常激烈的辯論。首先普樂和霍爾約克對於開會前三日才收到這份重要及具有爭議性的草案表示不滿，認為沒有給予議員充裕時間細讀草案內容。他們更質疑徵收煙草稅的背後目的是要資助英帝國在第一次世界大戰的龐大經費。港督梅含理並沒有否認他們的疑問，只表示他早在 1915 年 3 月時已經預先警告在戰時必須採取措施面對萎縮的財政，他更指出政府財政嚴峻的情況，已導致政府在工務方面的開支削減了 100 萬港元。

and merchant ships to prevent trafficking of opium into Hong Kong. The Preventive Service's concerted efforts paid to combating illicit opium trafficking since 1914 resulted in huge successes. From 1914 to 1920, most of the illicit raw opium seized by the Preventive Service originated from India. These opium seizures were used as raw material for the Government to process opium, helping to keep the expenditure of the Opium Monopoly at a relatively low level.³¹

Table 11: Statistics of Smuggled Opium Seized by the Preventive Service from 1914 to 1920³²

Year	Raw Opium (in Tael)	Prepared Opium (in Tael)	Dross Opium (in Tael)
1914	34,233.7	9690.14	33.6
1915	205,678	19,499.1	294.6
1916	87,176	21,886.7	756.6
1917	17,165	24,258.1	342.95
1918	42,231	27,982.3	746.4
1919	20,284.5	28,262.08	1,000.8
1920	19,255.65	106,176.39	666.28

Levying Duties on Tobacco

On 14 July 1916, the Tobacco Ordinance was gazetted and took effect. It was only one day before the gazetting that the Hong Kong Government tabled to the Legislative Council the bill, which was then hastily passed in the first, second and third readings for the new law to be gazetted and operational the next day. On 13 July while debating the bill concerning tobacco duties at the Council, Governor May and two Unofficial Members, namely Henry Edward Pollock, a Justice of the Peace and P. H. Holyoak representing the Hong Kong General Chamber of Commerce, had a heated exchange. Pollock and Holyoak were unhappy about receiving this critical and controversial bill only three days before the debate, complaining about too little time for thorough study of the bill. They were also skeptical of the motive behind levying tobacco duties to alleviate the British Empire's massive expenses incurred in the First World War. Governor May did not deny the accusation, but stated simply that he had forewarned early in March 1915 about the necessity of measures to face the shrinking economy in wartime. He added that the grim financial situation of the Government had already resulted in a slash in expenses on public works of HK\$1 million.



【圖十三】

攝於 1910 年九廣鐵路英段的羅湖站
崗

[Picture 13]

Lo Wu Station Guard on the British
Section of the Kowloon-Canton
Railway photographed in 1910

對於有關《煙草條例》的追溯效力和賦予執法者的權力的內容，兩位議員亦持相反意見。普樂認為草案將煙草稅的徵收期追溯至兩年前入口的煙草，對香港市民是不公平的。另外，草案提議授權緝私隊人員及警察搜查離港乘客的行李，並劃上白色粉筆的交叉標記，這史無前例的做法，會對離港人士造成很大的不便，因此普樂極力反對草案。霍爾約克亦同意煙草稅的追溯期限不合理，而且先前通過的《酒精飲品條例》已成功增加政府的稅收，故再沒理由開徵新的稅項。

港督梅含理從他以往在斐濟任總督時的經驗，指出非官守議員長時間生活在作為自由港的香港，已忘記香港作為大英帝國的殖民地，其政府財政來源主要是依靠稅收來維持的。他認為緝私員在《酒精飲品條例》的授權下，過去七年來一直都有搜查入境乘客的行李；《煙草條例》亦只是參考了《酒精飲品條例》的做法，建立保稅倉牌照和許可證制度監管煙草的進出口和貯存，並且向所有供本地使用的煙草徵稅。而煙草和酒精飲品一樣，出口和經本港轉口是毋須繳稅的。和《酒精飲品條例》不同的是，緝私員在《煙草條例》授權下，



【圖十四】

九廣鐵路英段啟用：梅含理爵士及夫人在羅湖站的官方宴會，攝於 1910 年 10 月 1 日

[Picture 14]

Opening of British Section of the
Kowloon-Canton Railway: Sir
Francis Henry May and his wife at
official banquet at Lo Wu Station,
photographed on 1 October 1910

The two Councillors also held opposing views on the retrospective arrangement of the Tobacco Ordinance and the powers that it would confer on the law enforcement officers. Pollock suggested that the bill seeking to levy duties retrospectively on tobacco imported in the previous two years would be unfair to the citizens of Hong Kong. Also, as the bill would authorize officers of the Preventive Service and the Police to search departing passengers' luggage and to chalk a cross mark on searched luggage, he opposed against the bill, opining that the unprecedented practice would create immense inconvenience to departing passengers. Holyoak echoed the views of Pollock that tracing tobacco duties back to imports of the previous two years would be unreasonable. He reckoned that as the Liquors Ordinance passed earlier had already led to successful increase in the Government's revenue, there were no grounds for new duties.

Referring to his experience as the Governor of Fiji, Governor May pointed out that Unofficial Members had been living in the free port of Hong Kong for far so long that they apparently had forgotten Hong Kong, being a colony of the British Empire, relied on excise duties as the major source of the Government's revenue. He added that for the previous seven years, officers of the Preventive Service had been empowered to inspect incoming passengers' luggage under the Liquors Ordinance, the Tobacco Ordinance merely adopted the measures introduced by the Liquors Ordinance. The export or re-export of tobacco, like that of liquors, was not dutiable. Unlike the Liquors Ordinance, the Tobacco Ordinance authorized

可對進入和離開香港的乘客和貨品進行搜查，以防有人未領有出入口管理處簽發的出口許可證 (Export Permit) 而出口煙草。另一個不同之處是，《煙草條例》規定除了海路外，一切陸路煙草的進出口都要經過九廣鐵路作運輸。因此該條例亦授予在查票員 (Traffic Inspector) 職級以上的鐵路職員和緝私員同樣的權力，防止經鐵路走私煙草進出香港。³³

另外，梅含理認為，既然酒精飲品已經成為應課稅品，加上政府鴉片的價格也被調高了不少，就只剩下煙草可作為新增稅收的來源。他更認為即使政府徵收煙草稅，煙草商可以將稅項轉嫁給消費者，而不會有金錢上的損失。同時，港府提供 100 磅煙草的免稅優惠，亦減輕了一些購買大量煙草的小商販及市民的負擔。梅含理以商人和消費者能夠負擔煙草稅為理據，對於反對意見全不理會，草案亦在霍爾約克和普樂兩位非官守議員的反對下在立法局通過。³⁴

根據 1916 年訂立的《煙草條例》，出入口管理處會簽發五種牌照，即一般保稅倉牌照 (General Bonded Warehouse Licence)、私用保稅倉牌照 (Licensed Warehouse Licence)、製造商牌照 (Manufacturers Licence)、入口商牌照 (Importers Licence) 和零售商牌照 (Retailers Licence)，用以規管從事煙草業的人員以至倉庫的運作。若任何人沒有相關牌照而從事煙草的貯存、製造、出入口和零售工作，均屬違法。³⁵

1917 年 7 月 1 日，《煙草條例》亦在新界正式生效。緝私隊執行該條例，同樣遇到在新界偏遠地區執行《酒精飲品條例》時人手不足的問題。為了解決這個問題，港府容許大澳墟市從中國入口已加工煙草，並向當地的警員繳付煙草稅。除了長洲和新九龍 (New Kowloon) 兩個地區的煙草零售商外，其他新界地區的煙草零售商均毋須申請牌照，免去他們申請牌照費的開支。這些措施既減少了緝私隊繁重的工作，亦減省了在新界從事煙草業的人士往來市區申領牌照的時間和支出。同《酒精飲品條例》一樣，新界的警察在《煙草條例》下可以協助緝私隊執行徵稅和監管的任務。³⁶ 由於在 1921 年政府有

officers of the Preventive Service to search not only incoming passengers and cargo, but also outgoing passengers in order to prevent export of tobacco without Export Permits issued by the Imports and Exports Department. Another difference was that the Tobacco Ordinance stipulated, otherwise than by sea, the use of the Kowloon-Canton Railway for all tobacco imports and exports by land. Therefore, railway staff of the rank of Traffic Inspector and above were given the same authority as officers of the Preventive Service to prevent smuggling of tobacco into and out of Hong Kong.³³

In addition, May remarked that tobacco was the only new source of revenue left after liquors had become a dutiable commodity and the price of the Government opium had been raised rather significantly. May also suggested that as tobacco merchants could shift the tobacco duties onto consumers, they would not suffer financially once duties were levied on tobacco. Besides, the duty-free concessions that the Government provided on a hundred pounds of tobacco should relieve the burden on some small-scaled tobacco merchants as well as citizens buying in bulk. On the grounds that both merchants and consumers could afford the tobacco duties, May disregarded the opinions of Holyoak and Pollock and the bill was passed in the Legislative Council amidst the dissent of the two Unofficial Members.³⁴

According to the Tobacco Ordinance enacted in 1916, the Imports and Exports Department would issue five types of licences, namely General Bonded Warehouse Licence, Licensed Warehouse Licence, Manufacturers Licence, Importers Licence and Retailers Licence, to regulate the operation of the tobacco industry and tobacco warehousing. Anyone found warehousing, manufacturing, importing, exporting or retailing tobacco without the required licence would commit an offence.³⁵

On 1 July 1917, the Tobacco Ordinance came into effect in the New Territories as well. As in enforcing the Liquors Ordinance in the remote New Territories, the Preventive Service encountered the same problem of manpower shortage. To solve the problem, the Hong Kong Government allowed the Tai O Market to import processed tobacco from China and pay tobacco duties to the local police. Except for the tobacco retailers in Cheung Chau and New Kowloon, all tobacco retailers in the New Territories were not required to apply for licence, sparing them the application fees. Such measures not only alleviated the workload of the Preventive Service but also saved those working in the tobacco industry in the New Territories the time and expense for commuting to the urban areas to apply for licences. As with the power conferred under the Liquors Ordinance, the police in the New Territories could, under the Tobacco Ordinance, assist the Preventive Service in collecting

二百多萬港元赤字預算，因此到了1921年4月7日，立法局通過《煙草條例》的修訂草案，將大部分煙草的徵稅額增加至一倍或以上，使1921年的煙草稅收入有約70%的增長。³⁷

表十二 1916年各類煙草的稅率³⁸

煙草類別	1916年稅率(每磅/元)	1921年稅率(每磅/元)
每磅價格2.2元或以上的雪茄以及任何價格的鼻煙	1.5	2.5
每磅價格1.6元或以上而又低於2.2元的雪茄	0.7	1.5
每磅價格1.6元或以上的煙草和香煙	0.7	1.5
每磅價格1.1元或以上而又低於1.6元的煙草、雪茄和香煙	0.3	0.7
每磅價格0.6元或以上而又低於1.1元的煙草、雪茄和香煙	0.2	0.3
在以上類別以外的所有煙草、雪茄和香煙	0.1	0.3

表十三 1916年至1921年香港政府煙草稅收入³⁹

年份	煙草稅收入(元)
1916	209,341.4
1917	496,104.66
1918	534,276.4
1919	608,730.36
1920	621,229.91
1921	1,051,568.39

duties and supervision.³⁶ Owing to the estimated fiscal deficit of more than HK\$2 million in 1921, the Legislative Council passed the Amendment Bill of the Tobacco Ordinance on 7 April 1921, which raised the duties levied on most tobacco to a double or more, resulting in an increase of nearly 70% in revenue from tobacco duties in 1921.³⁷

Table 12: Duties Collected on Different Types of Tobacco in 1916³⁸

Type of Tobacco	Duty Rate in 1916 (HK\$/Pound)	Duty Rate in 1921 (HK\$/Pound)
Cigar priced not less than HK\$2.2 per pound and snuff at any price	1.5	2.5
Cigar priced not less than HK\$1.6 but below HK\$2.2 per pound	0.7	1.5
Tobacco and cigarette priced not less than HK\$1.6 per pound	0.7	1.5
Tobacco, cigar and cigarette priced not less than HK\$1.1 but below HK\$1.6 per pound	0.3	0.7
Tobacco, cigar and cigarette priced not less than HK\$0.6 but below HK\$1.1 per pound	0.2	0.3
Tobacco, cigar and cigarette other than the above	0.1	0.3

Table 13: Income of the Hong Kong Government from Tobacco Duties from 1916 to 1921³⁹

Year	Income from Tobacco Duties (HK\$)
1916	209,341.4
1917	496,104.66
1918	534,276.4
1919	608,730.36
1920	621,229.91
1921	1,051,568.39

緝私隊與第一次世界大戰

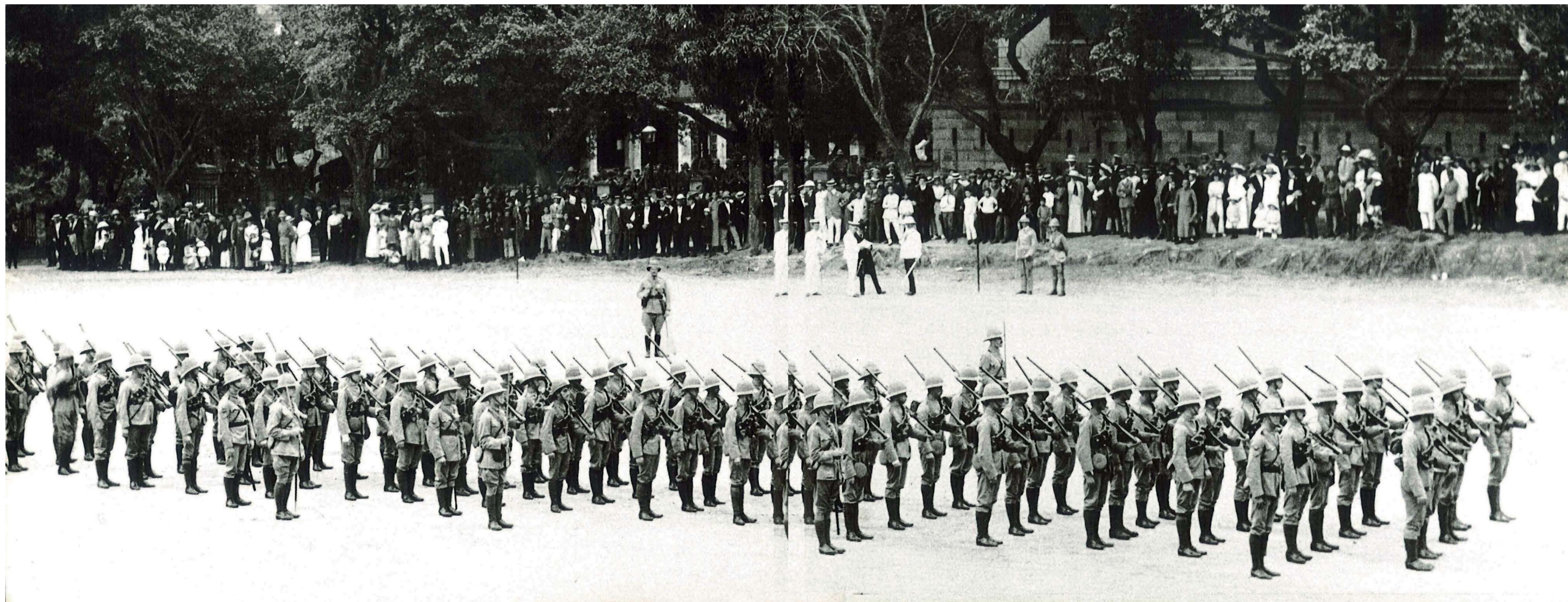
PREVENTIVE SERVICE AND FIRST WORLD WAR

實施出入口管制

1914 年 8 月 4 日，英國向德國宣戰，正式參與第一次世界大戰（1914-1918）。香港作為英國的殖民地，為了維護英國的戰時利益，立法局於英國宣戰後兩日，討論是否需要修訂在 1862 年實行的《軍事物資（出口）條例》（Military Stores (Exportation) Ordinance），授權港督禁止任何軍事用品及其原材料，以至食物出口至某些國家或地區，避免這些用品及原料對英國和其盟友造成損害。⁴⁰ 戰爭的爆發，加上 1914 年政府實施的政府鴉片專賣，使出入口管理處及其管轄的緝私隊正式獨立於船政署以外，香港政府賦予他們更大的權力管制在戰爭期間短缺的物資，如白糖的出口、鴉片的專賣、應課稅品的稅收，以及防止香港與敵國進行任何貿易；船政署則只負責處理船隻的出入港事宜。1915 年，立法局修訂《軍事物資（出口）條例》，擴大對出口的管制範圍，以致除軍事用品外，任何由香港運出的貨品都受該條例的監管。⁴¹

Implementation of Import and Export Control

On 4 August 1914, Britain declared war on Germany, formally participating in the First World War (1914-1918). Being the legislature of a British colony, and in order to safeguard British interests during wartime, the Legislative Council discussed, two days after the declaration, the necessity of amending the Military Stores (Exportation) Ordinance. The Ordinance was first implemented in 1862 to authorize the Hong Kong Governor to stop all exports of military supplies and their raw materials as well as foodstuff to certain countries or regions to avoid these articles and materials being used against Britain and her allies.⁴⁰ The outbreak of the War, together with the Opium Monopoly implemented in 1914, had led to the independence of both the Imports and Exports Department and the Preventive Service from the Harbour Department, further empowering them to control articles short in supply during wartime, such as sugar for export, opium under monopoly, goods that were dutiable and anything for trade prevented between Hong Kong and its enemies. The Harbour Department was left with the only responsibility of handling matters concerning incoming and outgoing vessels. In 1915, the Legislative Council amended the Military Stores (Exportation) Ordinance, expanding the scope of export control, putting under control of the Ordinance any commodities leaving Hong Kong except military supplies.⁴¹



根據 1915 年修訂的《軍事物資（出口）條例》，出入口管理處及緝私隊肩負前所未有的重責，既要管制違禁品的運輸，防止商人和非友好國家進行貿易，同時亦要確保合法的貿易能正常進行。為了達到這目的，出入口管理處實施許可證制度，令任何人士均須持有由出入口管理處簽發的許可證，才可從香港出口違禁品。除了許可證外，所有船隻及舢舨均要向出入口管理處提供完整及詳細的載貨艙單（Manifest）。當貨物出境時，出入口管理處便會核對載貨艙單上的資料和許可證，以確保兩者有關於貨品的來源地、目的地及用途等資料無誤，記錄在案後方才放行。雖然這項措施在當時來說，無可避免地影響合法貿易活動的進行，但船務公司和華人社會接受新措施的安排，出入口管理處因此認為新措施對業界的影響可謂微乎其微。

【圖十五】

第一次世界大戰期間英國軍隊在香港步操

[Picture 15]

Parade of the British Force in Hong Kong during the First World War

Under the Military Stores (Exportation) Ordinance amended in 1915, both the Imports and Exports Department and the Preventive Service shouldered heavy responsibilities, on one hand to control the transportation of prohibited articles to prevent trading between merchants and non-allies, and on the other to facilitate legitimate trade. To achieve this, the Imports and Exports Department implemented a licence system prohibiting export of prohibited articles unless with licences issued by the Department. Besides, all vessels and sampans had to provide the Imports and Exports Department with comprehensive and detailed manifests. On export of cargo, the Imports and Exports Department would check particulars on the manifests against the licences to ensure the accuracy of information such as the origin, destination and use of articles and materials. Though these measures inevitably affected the legitimate trading activities of the time, both the shipping companies and the Chinese community accepted the new measures and thus the Imports and Exports Department considered the new measures' impact on the industry minimal.

單是在 1915 年，出入口管理處便簽發共 85,351 張許可證，可見戰時工作的繁重。⁴² 到了該年的下半年，由於戰爭在各地愈演愈烈，出入口管理處針對和中國與泰國的貿易開始實行「白黑名單制度」(White and Black Lists System)。香港商人欲把貨物出口至中國或泰國，只能向行政局指定的中國或泰國公司出口，否則便屬違法。然而，由於當時香港並沒有正式的海關法例和海關組織，為了配合戰時大英帝國的貿易管制和有效實行「白黑名單制度」，香港無可避免地要加強進出口貨品的檢查。立法局遂於同年 12 月 16 日通過《進出口條例》(Importation and Exportation Ordinance)，規定出入口管理處正式擁有對所有進出口貨物的管制權力，出入口管理處監督可以授權任何公職人員，搜查任何人、船隻或建築物是否藏有非法進出口的貨物，同時授權他們可以沒收或扣留任何觸犯法例的貨品。1917 年底，香港行政局更將違反法例的罰款由 5,000 元增加至 10,000 元，加強對走私違禁品的阻嚇力。⁴³ 然而，為了避免對頻繁的香港短程海路運輸造成不必要的阻礙，法例容許離開香港半徑 50 英里範圍的短程海路及內河貿易船隻，只要向出入口管理處提供載貨艙單，便可在無許可證的情況下，將貨品運至岸上，令當時頻繁的粵港貿易能如常進行。⁴⁴《進出口條例》基本上只能針對經香港到外國的進出口貿易，未能有效防止受管制物資從中國直接出口至外地國家。因此，第一次世界大戰期間根據《進出口條例》在香港被定罪的數字很少，在 1917 年和 1918 年分別只有六宗和兩宗個案。⁴⁵

出入口管理處的拓展

鑑於香港貿易日漸發達，出入口管理處的職務因而日益繁重，舊的辦公室已不敷應用，因此港督梅含理同意工務委員會 (Public Works Committee) 的建議，於 1917 年在德輔道興建四層高的出入口管理處新辦公大樓，其中包括出入口管

In 1915 alone, the Imports and Exports Department had issued a total of 85,351 licences, reflecting the extraordinary workload during wartime.⁴² Until the second half of the same year, as the War in various regions was heightening, the Department implemented the White and Black Lists System for trading activities between Hong Kong and Thailand. It was an offence for Hong Kong merchants to export goods to China or Thailand unless through the Chinese or Thai companies designated by the Executive Council. However, in the absence of formal customs regulations or bodies at the time, Hong Kong inevitably had to tighten control of imports and exports in order to go in sync with the British Empire's trade control during wartime and to implement the White and Black Lists System effectively. For this reason, the Legislative Council on 16 December of the same year passed the Importation and Exportation Ordinance, stipulating the Imports and Exports Department's power to control imports and exports, empowering the Superintendent of Imports and Exports to authorize any public officers to search any persons, vessels or premises for illegal imports and exports and to confiscate or detain contrabands. At the end of 1917, the Hong Kong Executive Council even raised the fine from HK\$5,000 to HK\$10,000 to augment the deterrent effect on smuggling.⁴³ However, in order to avoid causing unnecessary impediment to the busy and short sea freights, the Ordinance allowed short-haul and river trading vessels travelling within a 50-mile radius of Hong Kong or on inland rivers to unload goods ashore without licences, as long as they could produce their manifests to the Imports and Exports Department. This facilitated the robust trading activities between Hong Kong and Guangdong.⁴⁴ The Importation and Exportation Ordinance basically aimed at imports and exports on transit or transshipment via Hong Kong with no effect on preventing controlled materials from being exported out of China directly into other countries. As a result, during the First World War, the number of convictions for contravention of the Importation and Exportation Ordinance remained low with only six in 1917 and two in 1918.⁴⁵

Development of Imports and Exports Department

As a result of the prospering trade activities in Hong Kong, the Imports and Exports Department was facing heavier workload and the shortage of office space. In view of this, Governor May agreed to the recommendation of the Public Works Committee that a new four-storey office block for the Imports and Exports Department be built on Des Voeux Road, inclusive of the

理處監督的住所。另外，在干諾道興建三層高的大樓，作為船政署的另一個辦公大樓。興建這兩幢大樓的預算總開支為545,000 港元。如此大興土木實屬罕見，可見當局為應付將來香港貿易活動的大量增加，而先行為出入口管理處添置足夠的硬件設備，可謂高瞻遠矚。⁴⁶

第一次世界大戰結束後，部分被徵調負責軍事任務的緝私隊人員返回工作崗位。同年，韋爾登 (John Charles Wildin) 成為首任總緝私督導主任 (Chief Preventive Officer)，負責制定及執行緝私隊行動方針等決策工作。緝私隊在1921年增設高級緝私員 (Senior Revenue Officer) 一職，為總緝私督導主任的副手。

1920 年政府修訂《進出口條例》，放寬了三年前因戰爭關係而對貿易的嚴密監管，以減少在和平時期對商人的滋擾。另外，為了方便出入口的統計，自1918年7月1日起，出入口商須向出入口管理處報告其出入口貨品的原產地、類別及貨值金額，以便反映香港出入口事業的發展。直至1921年為止，香港出口的主要貨品包括糖、白米和煤油等，其中白米更是第二次世界大戰前最主要的轉口物品之一。出入口管理處和其轄下緝私隊的工作也漸上軌道，面對香港日益發達的進出口貿易，有效地進行徵稅、執行管制貨運及客運進出境、清關以及打擊走私活動的工作。⁴⁷

表十四 1919 年至 1921 年香港五大主要出口貨品金額⁴⁸

貨品	1919 年 (英鎊)	1920 年 (英鎊)	1921 年 (英鎊)
精製糖	8,210,483	14,206,301	7,774,824
白米	10,363,104	10,870,491	5,278,244
綿紗線	9,244,897	10,373,588	5,257,802
原糖	2,973,241	4,496,448	2,774,115
煤油	3,681,687	3,504,193	2,390,041

Superintendent's residence. A three-storey building would also be erected on Connaught Road as another office block for the Harbour Department. The total estimated expenses of constructing these two office blocks amounted to HK\$545,000. Construction project with such a large-scale was rare at that time, indicating the Government's immense foresight to vitalize the Imports and Exports Department with sufficient infrastructure so as to prepare it for supporting Hong Kong's rapid trade development in the future.⁴⁶

After the First World War, officers of the Preventive Service who had been deployed for military missions returned to their posts. In the same year, John Charles Wildin became the first Chief Preventive Officer, in charge of policymaking tasks like formulating and executing the operational objectives of the Preventive Service. In 1921, the Preventive Service created the new post of Senior Revenue Officer, serving as deputy to the Chief Preventive Officer.

Later in 1920, the Government amended the Importation and Exportation Ordinance, relaxing the stringent control on trade imposed during the War in the previous three years to minimize the hindrance to business during peacetime. Moreover, to facilitate import and export statistics, starting from 1 July 1918, importers and exporters were required to report to the Imports and Exports Department the origin, classification, and value of the imports and exports to help project the development of the import and export industry in Hong Kong. Until 1921, Hong Kong's major exports included sugar, rice and paraffin, with rice being one of the major re-exported goods before the Second World War. Overtime, the Imports and Exports Department and the subordinate Preventive Service worked gradually on track. In the face of Hong Kong's blossoming import and export industry, the two bodies effectively fulfilled their tasks of levying duties, enforcing clearance of cargo and passengers and combating smuggling activities.⁴⁷

Table 14: Comparison of Value of the Five Main Exports from 1919 to 1921⁴⁸

Goods	1919 (£)	1920 (£)	1921 (£)
Refined Sugar	8,210,483	14,206,301	7,774,824
Rice	10,363,104	10,870,491	5,278,244
Cotton Yarn	9,244,897	10,373,588	5,257,802
Raw Sugar	2,973,241	4,496,448	2,774,115
Paraffin	3,681,687	3,504,193	2,390,041

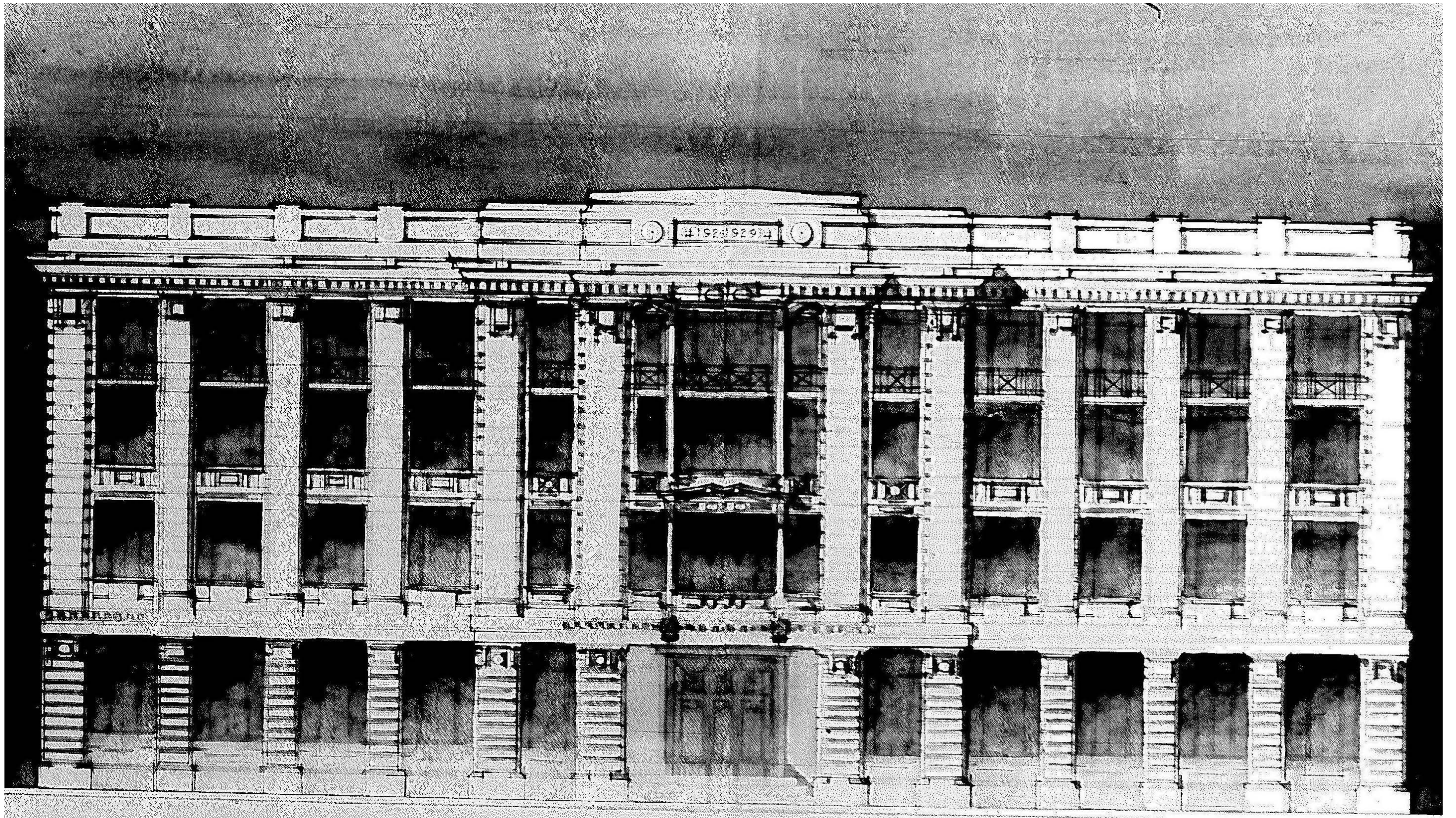


【圖十六】

首任總緝私督導主任
韋爾登 (John Charles
Wildin) 及出入口管理
處職員，1919 年

[Picture 16]

The first Chief
Preventive Officer John
Charles Wildin and
staff of the Imports and
Exports Department,
1919

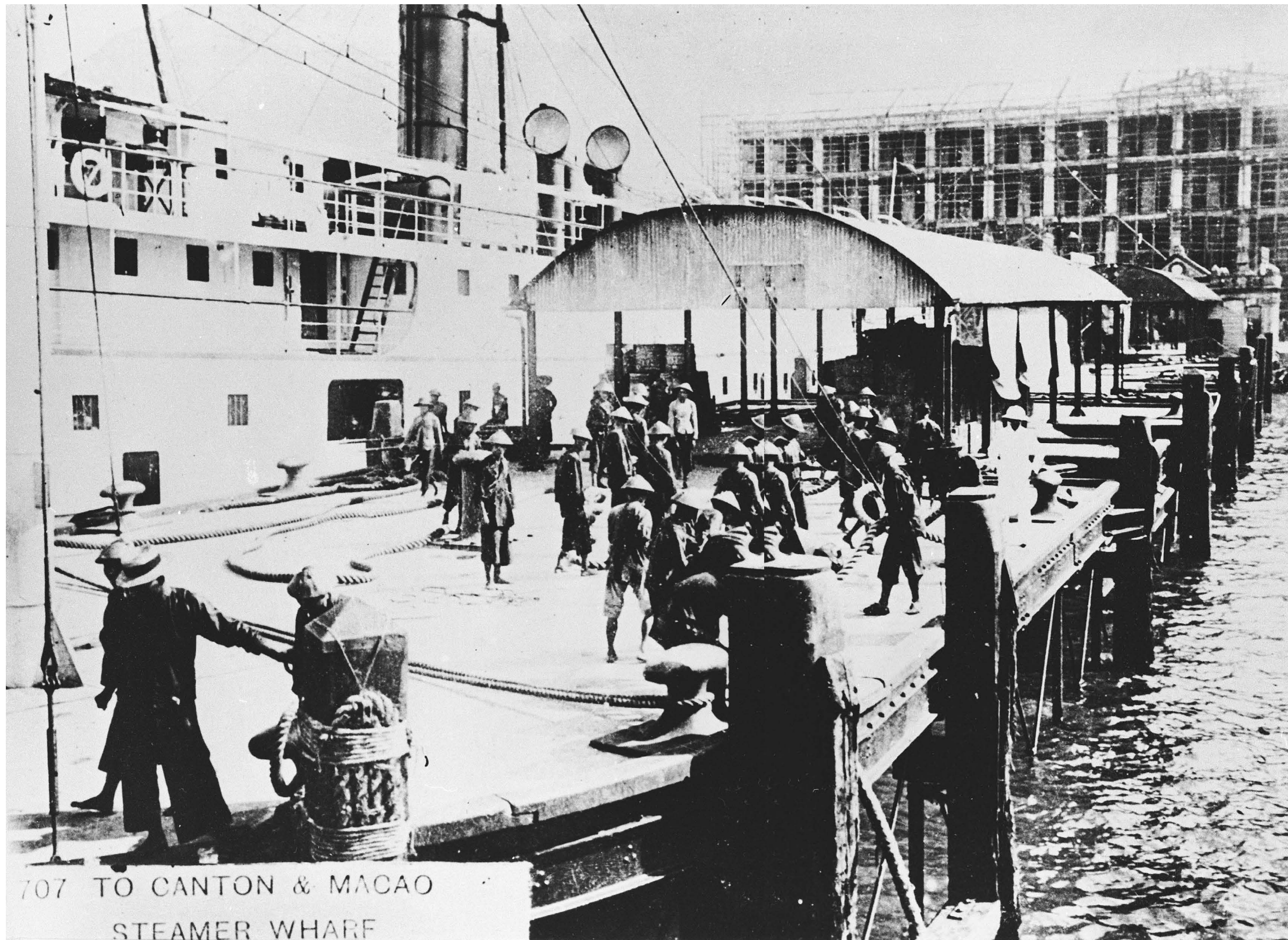


【圖十七】

1917 年位於德輔道的出入口管理處新辦公大樓草圖

[Picture 17]

Draft sketch of the New Office Block of the Imports and Exports Department on Des Voeux Road in 1917



【圖十八】

1918 年前往澳門和廣州的碼頭

[Picture 18]

The pier in Hong Kong for steamers hovering to Macao and Guangzhou in 1918

注釋 Notes

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3. George Welsby, A History of Preventive Service, 1909-1939 (Hong Kong: Government Printer), p. 2.
4. CO129/366, Sir Frederick Lugard, "Report of System", 21 May 1910, p. 538.
5. CO129/358/283, Sir Frederick Lugard to the Earl of Crewe, 5 October 1909, p. 17, 19; CO129/365/3, Sir Frederick to the Earl of Crewe, 4 January 1910, p. 17; CO129/357, Sir Frederick Lugard to Fiddes, 23 September 1909, p. 545.
6. "The Liquors Ordinance, 1909" (No. 27 of 1909), 17 September 1909, in The Ordinances of Hong Kong, p. 131; "No. 569 Regulation made by the Governor-in-Council", 17 September 1909, The Hong Kong Government Gazette 1909, p. 704; "No. 570 Regulation made by the Governor-in-Council", 17 September 1909, The Hong Kong Government Gazette 1909, p. 704.
7. "The Liquors Ordinance, 1909" (No. 27 of 1909), p. 131; "No. 569 Regulation made by the Governor-in-Council", 17 September 1909, p. 704; "No. 570 Regulation made by the Governor-in-Council", p. 704.
8. "No. 571 Regulation made by the Governor-in-Council", 17 September 1909, The Hong Kong Government Gazette 1909, p. 705.
9. CO129/366, Sir Frederick Lugard, "Report of System", 21 May 1910, p. 511.
10. "Dutiable Commodities Ordinance", (Cap. 109).
11. "The Liquors Ordinance, 1909" (No. 27 of 1909), p. 130-131.
12. "The Liquors Ordinance, 1909" (No. 27 of 1909), p. 131.
13. Charles William Beckwith, "Liquor Traffic for the period from 17 September to 31 December, 1909", p. D49.
14. "The Liquors Ordinance, 1909" (No. 27 of 1909), p. 137-139.
15. CO129/366, Sir Frederick Lugard to the Earl of Crewe, 21 May 1910, p. 497-498; CO129/366, Sir Frederick Lugard, "Report of System", 21 May 1910, p. 536. 佩斯波 (D. Percebois), 「比克號」 (Pinck) 名稱為筆者自譯。
16. Charles William Beckwith, "Liquor Traffic for the period from 17 September to 31 December, 1909", p. D49-D50.
17. George Welsby, A History of Preventive Service, 1909-1939, p. 3-4; Charles William Beckwith, "Liquor Traffic for the period from 17 September to 31 December, 1909", p. D50.
18. CO129/366, Sir Frederick Lugard, "Report of System", 21 May 1910, p. 539.
19. Charles William Beckwith, "Liquor Traffic for the period from 17 September to 31 December, 1909", p. D49.
20. CO129/366, Sir Frederick Lugard, "Report of System", 21 May 1910, p. 535-536.
21. George Welsby, A History of Preventive Service, 1909-1939, p. 5.
22. CO129/366, Sir Frederick Lugard to the Earl of Crewe, 21 May 1910, p. 498-502. 戴達文 (David William Tartman), 赫捷臣 (Robert Oliphant Hutchison) 名稱為筆者自譯。
23. CO129/366, Sir Frederick Lugard, "Report of System", 21 May 1910, p. 536.
24. "Prepared Opium Ordinance, 1858" (No. 2 of 1858), 17 March 1858, in The Ordinances of Hong Kong, p. 398. 生鴉片是指未加工的罌粟果實，而熟鴉片則是生鴉片經加工後的產物，讓吸毒者吸食之用。Raw Opium is the unprocessed poppy fruits, and Prepared Opium the

product of processed raw opium ready for consumption by drug addicts.

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27. CO129/401, May to Colonial Office, 5 June 1913, p. 271-284; Derek Mackay, Eastern Customs: The Customs Service in British Malaya and the Opium Trade (London: The Radcliffe Press, 2005), p. 131.
28. Robert Oliphant Hutchison, "Report of the Superintendent of Imports and Exports for the year 1914", 6 September 1915, p. D(1)1-D(1)2; "Appointments, & C, No. 94", in The Hong Kong Government Gazette, 20 March 1914, p. 92; George Welsby, A History of Preventive Service, 1909-1939, p. 8. 哈利·泰萊 (Harry Alan Taylor), 獲特 (G. Watt) 名稱為筆者自譯。
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30. Norman Miners, Hong Kong under Imperial Rule, 1912-1941, p. 232.
31. George Welsby, A History of Preventive Service, 1909-1939, p. 8; "Opium Ordinance, 1914" (No. 4 of 1914), 6 February 1914, in The Ordinances of Hong Kong, p. 16-18; Norman Miners, Hong Kong under Imperial Rule, 1912-1941, p. 230.
32. Robert Oliphant Hutchison, "Report of the Superintendent of Imports and Exports for the year 1915", 18 June 1916, p. E14; Robert Oliphant Hutchison, "Report of the Superintendent of Imports and Exports for the year 1916", 20 May 1917, p. E10; David William Tratman, "Report of the Superintendent of Imports and Exports for the year 1917", 4 May 1918, p. E10; David William Tratman, "Report of the Superintendent of Imports and Exports for the year 1918", 9 April 1919, p. E9; Charles William Beckwith, "Report of the Superintendent of Imports and Exports for the year 1919", 10 March 1920, p. E10; Norman Lockhart Smith, "Report of the Superintendent of Imports and Exports for the year 1920", 22 March 1921, p. E10.
33. Hong Kong Hansard, 13 July 1916, p.32-33; "Liquors Ordinance, 1909", (No. 27 of 1909), p. 137-139; "Tobacco Ordinance, 1916" (No. 10 of 1916), 14 July 1916, in The Ordinances of Hong Kong, p. 45, 51-55.
34. Hong Kong Hansard, 13 July 1916, p. 33-35.
35. "The Tobacco Ordinance, 1916" (No. 10 of 1916), p. 49-55.
36. David William Tratman, "Report of the Superintendent of Imports and Exports for the year 1917", p. E2.
37. Hong Kong Hansard, 7 April 1921, p. 21; "No. 138 Resolution made by the Legislative Council", 7 April 1921, The Hong Kong Government Gazette Extraordinary, vol. LXVII, no. 14, p. 121-122; Norman Lockhart Smith, "Report of the Superintendent of Imports and Exports for the year 1921", March 1922, p. E2.
38. "Government Notification No. 327", 27 July 1916, in The Ordinances of Hong Kong, p. 303; Hong Kong Hansard, 3 August 1916, p. 39.
39. Robert Oliphant Hutchison, "Report of the Superintendent of Imports and Exports for the year 1916", p. E16-E17; David William Tratman, "Report of the Superintendent of Imports and Exports for the year 1917", p. E15; David William Tratman, "Report of the Superintendent of Imports and Exports for the year 1918", p. E15; Charles William Beckwith, "Report of the Superintendent of Imports and Exports for the year 1919", p. E16; Norman Lockhart Smith, "Report of the Superintendent of Imports and Exports for the year 1920", p. E15; Norman Lockhart Smith, "Report of the Superintendent of Imports and Exports for the year 1921", p. E2.

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42. Robert Oliphant Hutchison, "Report of the Superintendent of Imports and Exports for the Year 1915", p. E2-E3.
43. Robert Oliphant Hutchison, "Report of the Superintendent of Imports and Exports for the Year 1915", p. E3; Hong Kong Hansard, 16 December 1915, p. 102-103; Hong Kong Hansard, 27 December 1915, p. 123-124; "No. 2 Order made by the Governor-in-Council", 7 January 1916, The Hong Kong Government Gazette 1916, p. 6.
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48. Charles William Beckwith, "Report of the Superintendent of Imports and Exports for the year 1919", p. E3; Norman Lockhart Smith, "Report of the Superintendent of Imports and Exports for the year 1920", p. E3; Norman Lockhart Smith, "Report of the Superintendent of Imports and Exports for the year 1921", p. E3.