

1921-1937

第三章

Chapter 3

面對新挑戰

Facing New
Challenges

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本章大事年表

時間	事件
1921年	● 緝私隊新設高級緝私員 (Senior Revenue Officer) 的職位，應付日益增加的鴉片走私活動。
1923年10月5日	● 《危險藥物條例》(Dangerous Drugs Ordinance) 在立法局通過，賦予緝私隊更大權力，打擊利用香港作為毒品中轉站的跨國販毒集團。同年緝私隊首次在香港搜獲海洛英。
1925年至1926年	● 省港大罷工期間，緝私隊協助維持社會秩序。
1927年	● 緝私隊首次聯合警察，搗破了由上海遷往香港的海洛英工場，搜獲9,000片海洛英藥片。
1927年7月20日	● 南京國民政府發表聲明，單方面收回關稅自主權，並大幅增加關稅，令大量中國工廠和貿易活動移往香港。
1930年7月1日	● 《汽車燃油條例》(Motor Spirit Ordinance) 生效，政府向汽油徵稅。1939年《碳氫油類條例》(Hydrocarbon Oil Ordinance) 取代《汽車燃油條例》，把柴油也納入規管。
1931年9月	● 化妝品及藥用酒精被納入《酒精飲品條例》規管，成為應課稅品之一。
1932年7月21日至8月20日	● 英國與各殖民地及自治領 (Dominion) 在加拿大渥太華舉行大英帝國經濟會議 (Imperial Economic Conference)，通過特惠關稅制度。香港作為英國的殖民地，出入口管理處實行產地來源證 (Certificate of Origin) 制度，令本港工業能受惠於大英帝國的低關稅入口優惠。
1934年	● 上水緝私隊管制站啓用。
1937年7月7日	● 抗日戰爭全面爆發，大量中國難民湧進香港，對酒精飲品的需求大增，緝私隊的工作因非法釀酒活動再次活躍而大增。
1937年8月17日	● 九廣鐵路和內地的粵漢鐵路接軌，自此大量外國軍事物資通過香港運入內地。
1937年9月5日	● 日本封鎖中國沿海港口，香港成為外國軍事物資進入中國的唯一門戶。

Chronology of Major Events In This Chapter

Time	Event
1921	● The Preventive Service created a new post of Senior Revenue Officer in order to curb the increasingly rampant opium smuggling activities.
5 October 1923	● The Legislative Council passed the Dangerous Drugs Ordinance, giving more power to the Preventive Service in combating transnational drug smuggling syndicates, which used Hong Kong as a drug transit port. In the same year, the Preventive Service, for the first time, seized heroin in Hong Kong.
1925-1926	● The Preventive Service helped maintain law and order in the society during the Guangdong-Hong Kong Strike.
1927	● The Preventive Service joined forces with the Police in smashing for the first time, a heroin manufactory that had been moved into Hong Kong from Shanghai, with 9,000 heroin pills uncovered.
20 July 1927	● The Nanjing Nationalist Government issued a statement to unilaterally restore the autonomy in levying tariff and to drastically increase the tariff. As a result, many factories and trading activities moved to Hong Kong.
1 July 1930	● The Motor Spirit Ordinance took effect, and the Government started levying duties on petrol. The Hydrocarbon Oil Ordinance replaced the Motor Spirit Ordinance in 1939, subjecting diesel to regulation as well.
September 1931	● Toilet preparations and medicated spirits fell into the definition of dutiable commodities under the Liquors Ordinance.
21 July-20 August 1932	● Britain and its colonies and dominions held the Imperial Economic Conference in Ottawa, Canada, and adopted the Preferential Tariff System. As Hong Kong was a British colony, the Imports and Exports Department implemented the system of Certificate of Origin, benefiting the industries of Hong Kong with the low tariff for export to the British Empire.
1934	● Sheung Shui Revenue Station went into operation.
7 July 1937	● The Sino-Japanese War broke out in full force. The influx of Chinese refugees into Hong Kong significantly increased the demand for liquors. The workload of the Preventive Service skyrocketed because of reinvigorated illicit distillation activities.
17 August 1937	● Kowloon-Canton Railway and Canton-Hankow Railway were connected, allowing western military supplies to be transported to the Mainland via Hong Kong.
5 September 1937	● Japan blockaded China's sea ports. Hong Kong became the only gateway for importing military supplies to China from overseas.

海洛英的出現

二十年代初緝私隊的發展

1921 年緝私隊的架構進一步擴展。緝私隊在原來的總緝私督導主任和緝私員之間，新設高級緝私員 (Senior Revenue Officer) 一職，使緝私隊有效地打擊日益猖獗的鴉片走私活動。新設該職位之後，緝私隊在 1921 年全年有 646 宗涉及鴉片的檢控個案，較上一年多出一倍。¹ 這個新設職位對緝私隊日後打擊海洛英販運活動有很大的幫助。

緝私隊在同年亦重新設計了緝私員的制服。雖然現在已經沒有文獻記載當時緝私員的制服式樣，但根據後人的記憶，1921 年歐籍緝私員制服的特色是頭戴一頂白色的印度遮陽帽 (Solar Topee)，帽上捆有一條藍色的布帶。除了新制服外，緝私隊為了整頓紀律，把擅離職守的一名歐洲籍緝私員和五名中國籍緝私員革職，嚴明的紀律促使緝私隊各人員積極自發地執行職務。² 面對二十至三十年代海洛英在亞洲地區的泛濫、中國局勢的重大變化以及英國貿易政策的改變，緝私隊成員緊守崗位，加強執法，為香港貿易的發展作出巨大貢獻。

Section 1

EMERGENCE OF HEROIN

Development of Preventive Service in Early 1920s

In 1921, the structure of the Preventive Service was further expanded. In between the ranks of Chief Preventive Officer and Revenue Officer, the Preventive Service added a new position of Senior Revenue Officer to enhance its enforcement against the increasingly rampant opium trafficking activities. Following the creation of the new post, the Preventive Service made 646 opium-related prosecutions in 1921, which was two times the figure of the previous year.¹ This new position was significantly instrumental to combating heroin trafficking activities later.

In the same year, the Preventive Service also redesigned the uniforms for its officers. Although there is no contemporary record about the designs of their uniform at that time, as reminisced by retired veterans, the main features of a European Revenue Officer's uniform in 1921 included a white Indian solar topee with a blue cotton strap tied to it. Apart from introducing the new uniform, in order to restore discipline, the Preventive Service also dismissed a European Revenue Officer and five Chinese officers, who had been absent from duty without authorization. The enhanced discipline proved effective in driving officers of the Preventive Service towards exercising their duties diligently with self-motivation.² Amid the serious abuse of heroin in Asia during the twenties and the thirties, the momentous political transformations in China and the changes

海洛英的出現

海洛英 (Heroin)，俗稱「白粉」，是從鴉片提煉而成的毒品，因為有止痛和令人麻醉的作用而深受華人吸毒者歡迎。1916 年的《藥劑業及毒藥條例》(Pharmacy and Poisons Ordinance) 已經規管海洛英，至於政府專賣的鴉片則不受這條法例所限。除了由認可人士包括註冊藥劑師可使用海洛英作止痛劑外，任何人藏有或吸食海洛英均屬違法。若然太平紳士懷疑有人違反該條例，可以授權警察或緝私員進行搜查。³ 但是直至 1923 年，緝私隊才首次在香港檢獲海洛英。

晚清和民國初期，日本壟斷亞洲區內海洛英的製造和供應，並在他們勢力範圍內的中國東北三省及台灣等地提煉及販賣鴉片和海洛英。在國際社會的壓力下，日本政府表面上以牌照制度監控這些地區的毒品生產，其實日本當局卻濫發鴉片及海洛英原料的入口牌照，又沒有規管其用途，所以這些原料被大量提煉成毒品。加上海洛英的提煉程序簡單，只需兩三間房子般的工場規模，便能每天製造五至十公斤海洛英。以當時每公斤海洛英零售價 1,000 日元計，一間工場每年銷售額便達 100 萬日元以上。鑑於當時中國有很多人沉迷吸食鴉片和海洛英，對身體健康造成嚴重的損害，因此晚清以至民國時期的政府曾立法禁止在中國境內製造鴉片和海洛英的非法行為。但在一些地方，鴉片的稅收差不多佔了政府收入的 80%，所以種植以至售賣鴉片、海洛英等毒品的非法行為屢禁不絕。⁴

第一次世界大戰爆發，日本對德國宣戰，旋即佔領原屬德國勢力範圍的山東省。1915 年日本和袁世凱政府簽訂史稱「二十一條」的《中日新約》，在中國取得大量特權。戰後，日本與英國、法國、美國等國家並列為戰勝國，在東亞的勢力大幅膨脹。此外，英國內政部亦注意到有不少犯罪集團在日本、中國等地設立製造和販賣毒品基地，並利用香港作為毒品中轉站。可是，當時的緝私隊卻沒有搜查過境船隻的權力。

of trade policies in Britain, the Preventive Service remained unwavering in their duties and worked diligently to strengthen the law enforcement regime, contributing immensely towards the trade development of Hong Kong.

Emergence of Heroin

Heroin, commonly known as “white powder”, is a drug derived from opium. Because of its anaesthetic and analgesic effects, heroin became popular among Chinese drug addicts. The regulatory regime under the Pharmacy and Poisons Ordinance introduced in 1916 had already covered heroin, but not the Government's monopolized opium. Except those including registered pharmacists approved to use heroin for medical purpose, any person possessing or consuming heroin would commit an offence. A Justice of the Peace who suspected any person in breach of the Ordinance could authorize a police officer or an officer of the Preventive Service to search that person.³ However, it was not until 1923 that the Preventive Service first effected seizure of heroin in Hong Kong.

During the late Qing Dynasty and the early Republican period, Japan dominated the manufacture and supply of heroin in Asia. They also refined and sold opium and heroin in places including the Three Northeastern Provinces of China and Taiwan. Under pressure of the international community, the Japanese Government pretended to be controlling drug manufacture with a licensing system, but in fact over-issued licences for importing raw materials for manufacturing opium and heroin without monitoring their use, resulting in mass production of drugs. Besides, the refining procedure of heroin was so simple that a small-scale manufactory with only two to three rooms would be able to turn out five to ten kilograms of heroin daily. At the price of ¥1,000 per kilogram, the sales volume of a heroin manufactory at that time was over ¥1 million each year. In view of the serious damage caused by opium and heroin to the health of the colossal population of Chinese addicts, the Central Governments of the late Qing and Republican period both introduced legislation to ban the illegal activities of manufacturing opium and heroin within Chinese borders. However, as in some regions the tax revenue from opium accounted for nearly 80% of the Government income, the illegal activities of growing and selling drugs like opium and heroin were unstoppable.⁴

When the First World War broke out, Japan declared war on Germany and immediately occupied Shandong Province, which used to be the German's turf. In 1915, Japan signed with Yuan Shikai's Government the New Sino-Japanese Agreement of 1915, historically known as the Twenty-One Demands, with which the

因此英國政府借鑑英國海關海上執法的權力，賦予香港緝私隊相同權力，搜查途經香港而懷疑藏有毒品的船隻。⁵

1923 年頒布的《危險藥物條例》(Dangerous Drugs Ordinance) 便是為了堵塞法例漏洞，賦予執法機關權力偵查利用香港作為毒品轉運站的非法行為。《危險藥物條例》授權出入口管理處監管包括海洛英在內的危險藥物。任何藥物含有多於 0.1% 的海洛英，便受該條例規管。任何人士要進口、製造、出口這些藥物都要向出入口管理處申領牌照。即使是過境的船隻，如果載有這些藥物，都要在抵港前四小時向出入口管理處報告船上藥物的數量、目的地、貨主和收貨人的姓名。載有危險藥物的郵寄品亦在條例規管之列。出入口管理處監督可以授權包括緝私隊在內的公職人員，搜查懷疑藏有危險藥物的地方和船隻，並拘捕懷疑涉案人士。⁶ 當時英國並沒有法例授權當地執法人員搜查郵寄品，香港在這方面可說是較英國更勝一籌。雖然英國郵政部門承認他們無權打開郵件搜查，但亦同意香港政府可因應本地的情況，搜查任何途經香港的郵件，堵截利用郵件走私毒品的違法行為。⁷

雖然緝私隊自 1923 年起多次搜獲海洛英，但當時中國的各個軍閥政權、中港兩地犯罪集團以及日本不法商人，仍繼續在香港從事走私海洛英等毒品，甚至偷運槍械到內地的活動，這對緝私隊來說是一大挑戰。1924 年緝私隊增加了三名歐洲籍緝私員和一名中國籍緝私員，以應付不斷增加的工作量。1926 年 9 月 1 日，一名乘坐法國郵輪「昂傑號」(Angers) 由馬賽出發的日本乘客 Yonejiro Tanaka (音譯：田中米次郎)，途經香港時被緝私隊高級緝私員獲特 (Watt) 在其兩箱行李內搜獲 8,200 安士海洛英，市值 10 萬港元，田中因此被控以非法進口及藏有海洛英的罪名。在審訊期間，田中在法庭上辯稱他前往歐洲是為了替從事服裝業務的父親採購新式服裝設計。其後他在瑞士認識了一位中國商人，該商人聲稱行李藏有鐘錶，並委托他運往上海轉交當地朋友，所以他並不知道行李內藏有海洛英。主控官認為田中的抗辯理由疑點



【圖一】
第十六任港督司徒拔爵士 (1919 年—1925 年)

[Picture 1]
The Sixteenth Governor, Sir Reginald Stubbs (1919-1925)

Japanese secured multitudinous privileges in China. After the war, as powers in victory Japan, Britain, France, the United States and other countries significantly expanded their influences in East Asia. In addition, the British Home Office noticed the phenomenon of many criminal syndicates setting up bases in Japan and China to manufacture and sell illegal drugs, using Hong Kong as a drug transit port. However, at that time the Preventive Service did not have the authority to search vessels in transit. Borrowing the British Customs' structure, the British Government conferred on the Preventive Service in Hong Kong the same authority as exercised by the British Customs for marine enforcement, empowering the Preventive Service to search transiting vessels suspected of having dangerous drugs onboard.⁵

The enactment of the Dangerous Drugs Ordinance in 1923 was aimed to close the loopholes in the law by empowering law enforcement agencies to investigate illegal activities using Hong Kong as a drug transit port. The Ordinance authorized the Imports and Exports Department to monitor dangerous drugs including heroin. Any medicine containing more than 0.1% of heroin was subject to the regulation of the Ordinance. Any person importing, manufacturing or exporting such medicine had to apply for a licence from the Imports and Exports Department. Even though just on transit, the vessels loaded with such medicine had to report to the Imports and Exports Department the amount of medicine onboard, the destination, as well as the names of consignor and consignee four hours before arrival in Hong Kong. Postal items containing dangerous drugs were also within the ambit of the Ordinance. The Superintendent of Imports and Exports was empowered to authorize any public officers, including the Preventive Service officers, to search any premises and vessels suspected of having dangerous drugs thereat, and to arrest any suspects involved.⁶ As there was no statutory power conferred on law enforcement officers to inspect postal items in Britain at that time, Hong Kong was regarded as more advanced than Britain in terms of customs law enforcement. Although the British postal department acknowledged that it had no power to open postal items for inspection, it agreed that it was proper for the Hong Kong Government to inspect any transiting postal articles, in response to local situation, to intercept postal articles used for smuggling of dangerous drugs.⁷

Although the Preventive Service had made a number of heroin seizures since 1923, the various warlord regimes in China, the criminal syndicates in China and Hong Kong as well as the unscrupulous Japanese traders at that time persisted with their illegal activities in Hong Kong, smuggling dangerous drugs like heroin or even firearms into the Mainland, posing a great challenge to the Preventive Service. In 1924, the Preventive Service recruited four additional Revenue Officers, three being European and one

重重，因為該名中國商人沒有可能將昂貴的海洛英委託初相識的人攜帶。⁸ 此外，根據出入口管理處監督洛德 (John Daniel Lloyd) 的報告，田中只是在歐洲逗留了很短的時間，他的行李內亦沒有發現採購新式服裝設計的文件，令人相信其歐洲之行可能是為了走私海洛英。另外，田中在「昂傑號」快要出發時才匆匆上船，由於那段時間當值關員人數較少，令人懷疑他是伺機賄賂關員，讓他們將其行李貼上運往日本神戶的標記。因為行李一般只會在出發地和目的地才會被海關檢查，這樣做便可以避過途經港口的海關檢查。最後，如果田中真的是前往歐洲採購時裝，那麼完成採購後，他應連同行李一起返回日本。但他卻企圖在上海這個中途站帶着行李下船，可見田中的行為是事前經過周密策劃。結果田中被判罪成，入獄五年，他行李所搜獲的海洛英差不多是緝私隊在 1926 年全年搜獲的全部數量，較 1925 年搜獲的海洛英數目多出三倍。⁹ 此案可視為緝私隊打擊海洛英活動的一大成就。

1927 年，緝私隊首次聯合警察搗破了由上海遷往香港的海洛英製造工場。緝私隊首先在一個碼頭裡搜獲 30,700 片海洛英藥片，再在碼頭苦力帶領下，成功搗破位於上環松秀街 2 號的海洛英藥片工場，搜獲 9,000 片海洛英藥片。根據出入口管理處的檢驗結果，這批藥片的海洛英含量高達 0.8%。自此以後，緝私隊搜獲的海洛英藥片越來越多，到 1937 年，全年搜獲的海洛英藥片便有 3,926,320 片，是 1923 年搜獲數目的 98 倍。¹⁰

Chinese, to cope with the ever-increasing workload. On 1 September 1926, onboard the French cruise ship “Angers” transiting Hong Kong from Marseille, Senior Revenue Officer Watt of the Preventive Service found in the two suitcases of a Japanese passenger Yonejiro Tanaka 8,200 ounces of heroin valued at HK\$100,000. Tanaka was charged with illegally importing and possessing heroin. During the trial in court, he argued that the purpose of his visit to Europe was to purchase modern fashion designs for his father in the garment industry. He said he later met in Switzerland a Chinese merchant who asked him to carry a luggage purportedly carrying watches to his friend in Shanghai. Tanaka claimed he had no knowledge of the heroin in the luggage. The Prosecutor found Tanaka’s arguments implausible as it was unlikely that the Chinese merchant would entrust the very valuable heroin to someone whom had just met.⁸ Besides, according to the report by John Daniel Lloyd, Superintendent of Imports and Exports, Tanaka had only stayed briefly in Europe and there was no document about his purchase of modern fashion designs in his luggage. This evidence would take others to believe that his European trip was only for smuggling of heroin. Moreover, Tanaka rushed onboard “Angers” just before its departure, at which juncture there were fewer customs officers present. It was suspected that Tanaka had seized the opportunity to bribe the customs officers to have his luggage labeled to show the shipment to Kobe, Japan. As luggage was usually inspected by customs only at departure and arrival, the false label would help him evade inspection at the ports en route. Finally, if the purpose of Tanaka’s European trip was true as claimed, he should have returned to Japan with his luggage upon completion of purchase. However, he did attempt to disembark with his luggage in Shanghai, a midway port, showing his act had been premeditated. In the end, Tanaka was sentenced to five years’ imprisonment. The heroin in his luggage accounted for almost the total amount seized by the Preventive Service in 1926, three times the amount seized in 1925.⁹ This was regarded as a major achievement of the Preventive Service in its combat against heroin trafficking.

In 1927, the Preventive Service joined force with the Police for the first time in an operation that neutralized a heroin manufactory, which had been moved to Hong Kong from Shanghai. The Preventive Service first tracked down 30,700 heroin pills at a pier. The coolies there then led the officers to the heroin pill manufactory at 2 Tsung Sau Lane, Sheung Wan where a further seizure of 9,000 heroin pills was subsequently made. According to the Imports and Exports Department’s analysis report, the concentration of the heroin pills seized was as high as 0.8%. After that, the Preventive Service tracked down more and more heroin pills. In 1937, the number of heroin pills seized amounting to 3,926,320, which was 98 times the amount seized in 1923.¹⁰

表一 1923 年至 1937 年緝私隊搜獲的海洛英數量 ¹¹

年份	海洛英數量
1923	23,400 安士海洛英
1924	5,280 安士海洛英
1925	2,622 安士海洛英
1926	8,203.5 安士海洛英
1927	39,756 片海洛英藥片、560 安士海洛英鹽酸鹽
1928	1,238,669 片海洛英藥片、1,804 安士海洛英鹽酸鹽
1929	沒有搜獲
1930	53,130 片海洛英藥片、14,942 安士海洛英鹽酸鹽
1931	5,000 片海洛英藥片
1932	55,132 片海洛英藥片
1933	440,000 片海洛英藥片
1934	417,000 片海洛英藥片、4,500 安士海洛英鹽酸鹽
1935	517,490 片海洛英藥片、86 安士海洛英
1936	3,606,707 片海洛英藥片、771.75 安士海洛英
1937	3,926,320 片海洛英藥片、1,329.1 安士海洛英、 200 喱海洛英（1 喱等於 0.0648 克）、102 安士海洛英混合物

Table 1: Amount of Heroin Seized by the Preventive Service from 1923 to 1937 ¹¹

Year	Amount of heroin seized
1923	23,400 ounces of heroin
1924	5,280 ounces of heroin
1925	2,622 ounces of heroin
1926	8,203.5 ounces of heroin
1927	39,756 heroin pills, 560 ounces of heroin hydrochloride
1928	1,238,669 heroin pills, 1,804 ounces of heroin hydrochloride
1929	None
1930	53,130 heroin pills, 14,942 ounces of heroin hydrochloride
1931	5,000 heroin pills
1932	55,132 heroin pills
1933	440,000 heroin pills
1934	417,000 heroin pills, 4,500 ounces of heroin hydrochloride
1935	517,490 heroin pills, 86 ounces of heroin hydrochloride
1936	3,606,707 heroin pills, 771.75 ounces of heroin
1937	3,926,320 heroin pills, 1,329.1 ounces of heroin, 200 grains of heroin (1 grain = 0.0648 gram) and 102 ounces of heroin mixture

社會動盪中的緝私隊

香港經濟在 1925 年至 1926 年的省港大罷工期間大受影響，緝私隊成員大都忠於職守，只有部分新聘請的緝私隊巡邏船船員參與罷工行列。為此，有歐洲籍緝私員自願在緝私隊巡邏船上執勤，並協助水警在維多利亞港以外的水域巡邏，令水警可以調派人手應付更緊急的任務。當時的總緝私督導主任克拉克 (Samuel James Clarke) 帶領這支巡邏船隊執勤，在長洲附近水域截停搜查一艘形跡可疑的機動汽船，發現這艘船原來盜取自本港一間公司，而船上還載有一批來自中國的士兵，正在進行走私軍火活動。緝私隊遂將汽船和該批士兵押回香港，把汽船物歸原主，並將士兵遞解出境，船上的槍械和軍火則被緝私隊充公。除了協助巡邏香港水域外，部分緝私隊成員亦向政府註冊，在來往粵港兩地的商船「東安號」(Tung On) 上執行緝私任務。有不少歐洲籍緝私隊人員還擔任特種警察 (Special Police)，維持社會治安。另外，由於省港大罷工期間有不少街市和屠宰工人罷工，緝私隊其中一名隊員皮雅斯 (J. Pearse) 更自願到堅尼地城屠宰房擔任助理屠宰員。¹² 省港大罷工幾乎令香港所有對外貿易停止，緝私隊徵收稅項的工作因而大幅減少，但緝私隊人員對於打擊粵港走私活動並沒有鬆懈，更在當時政府人手緊絀的情況下，協助警察維持香港的治安。緝私隊熱誠工作的文化和高度的適應能力一直延續至現在的香港海關。

Section 2

PREVENTIVE SERVICE AMID SOCIAL UNREST

Although the local economy was seriously affected during the Guangdong-Hong Kong Strike from 1925 to 1926, most members of the Preventive Service remained devoted to their work. Only a few new recruits from the patrol ships' team joined the strike. In view of that, some European officers volunteered to work on the patrol ships and assist the Marine Police in patrolling the waters outside the Victoria Harbour so as to allow the Police to re-deploy manpower to more urgent missions. Samuel James Clarke, the Chief Preventive Officer at the time, while leading the fleet of these patrol ships, intercepted a suspicious motor vessel off Cheung Chau. The vessel was found to have been stolen from a Hong Kong company, and onboard a group of Chinese soldiers was also found smuggling firearms. The Preventive Service escorted the vessel together with the Chinese soldiers back to Hong Kong, returned the vessel to the owner and deported the Chinese soldiers. The firearms together with the ammunition were confiscated by the Preventive Service. In addition to assisting in the patrol of Hong Kong waters, some members of the Preventive Service also registered with the Government to carry out anti-smuggling duties aboard "Tung On", a merchant ship ferrying between Guangdong and Hong Kong. A few European officers of the Preventive Service even took up the role of Special Police to help maintain law and order. Furthermore, because many wet markets and slaughterhouse workers had joined the Guangdong-Hong Kong Strike, a Preventive Service officer J. Pearse volunteered to work as a butcher at the Kennedy Town Abattoir.¹² The Guangdong-Hong Kong Strike had almost turned all Hong Kong's external trade to a halt, hence the drastic decrease in the Preventive Service's duty collection work. The Preventive Service, however, remained focused on its mission to combating smuggling activities between Guangdong and Hong Kong; and even assisted the police in maintaining law and order amid acute shortage of manpower in the Government. This culture of devotion and the high degree of adaptability have persisted as a legacy passed down to the present Customs and Excise Department.

南京國民政府爭取關稅自主權對香港的影響

1927年7月20日，南京國民政府發表聲明，指責外國人控制的關稅制度影響了中國財政的自主權，厘金制度的存在亦妨礙了國內貿易的進行，使中國經濟不能正常發展，民生亦大受影響。為了解決這些問題，同時減少外國對中國的財政干預，國民政府有必要首先盡快恢復中國關稅的自主權。其次，厘金制度亦在江蘇、安徽、浙江、福建、廣東和廣西六省廢除。自此，商人須就入口的貨品一律向中國財政部成立的新海關組織，

依照新的稅率繳交關稅，貨品便能通行全國，毋須再繳交厘金或其他雜稅。另外，無論中國或外國商人在中國設立的工廠，都要向海關繳交關稅，才能售賣其生產的貨品。¹³

九龍關稅務司貝勃 (F. Hayley Bell) 在提交給港督金文泰 (Sir Cecil Clementi) 的備忘錄中，清楚闡述了中國收回關稅自主權對香港的影響。貝勃指出，國民政府大幅增加關稅，原意是因為厘金的廢除使地方政府的收入減少，故需要增加



【圖二】
廣州市民遊行支持國民政府收回粵海關

【Picture 2】
Guangzhou citizens stage a demonstration in support of the Nationalist Government resuming control of Guangdong Customs

NANJING NATIONALIST GOVERNMENT'S FIGHT FOR AUTONOMOUS TARIFF – IMPACT ON HONG KONG

On 20 July 1927, the Nanjing Nationalist Government issued a public statement, which condemned the foreigners-controlled tariff system as infringing China's financial autonomy. The likin tax system also hindered trading activities in China, impeding its economic development and immensely impinging on the people's livelihood. To solve these problems and at the same time curtail the foreign interference in China, there was an urgent need for the Nationalist Government to restore the Chinese Customs' autonomy in the tariff system. As the second priority, the likin tax system was abolished in six provinces, namely Jiangsu, Anhui, Zhejiang, Fujian, Guangdong and Guangxi. From then on, all imported goods were free to move in China after payment of tariff according to new rates to the new customs established by the Chinese Ministry of Finance. Payment of likin tax and other miscellaneous taxes was no longer required. In addition, all factories established in China by Chinese or foreign businessmen could only sell their products after paying duties to the Chinese Customs.¹³

In the memorandum addressing to Governor Clementi, F. Hayley Bell, Inspector of Kowloon Customs, clearly expounded how China securing its autonomous tariff had impacted upon Hong Kong. Bell pointed out that the Nationalist Government's significant increase in tariff was meant to recompense the provincial governments for the loss in revenue resulted from the abolishment of likin tax. Although the abolishment of likin tax would keep the increased tariff affordable to importers, Bell was however doubtful whether the Nationalist Government would honour its promise to abolish it; and even if it would, the high tariffs levied on luxury goods would pose a heavy burden on importers. More importantly, the Nanjing

關稅以作彌補。而廢除厘金，令從事入口貿易的商人可以負擔更高的關稅稅率。然而，貝泐懷疑國民政府廢除厘金的承諾能否兌現，即使兌現，奢侈品稅率之高，對入口商亦是沉重的負擔。更重要的是，南京國民政府在不諮詢各國政府的情況下，便單方面宣佈收回關稅自主權，反映了國民政府不再履行1842年《南京條約》和1858年《天津條約》中所列明，與締約國商議關稅稅率的條約責任，打擊了外國對中國政府的信任。

貝泐更認為中國關稅大增會對香港有以下影響：(1) 香港作為自由港，只對少部分的貨品如酒精飲品和煙草徵稅，其餘貨品一律免稅，對內地的工業有很大的吸引力。(2) 國民政府恢復關稅自主權，代表外國人在上海等通商口岸所設立的海關，由國民政府重新控制，增加了中國官員敲詐商人的機會；相反，香港是一個無關稅自由港，並且擁有專業的海關團隊，能保護商人的貿易利益，因此預計香港會取代通商口岸在中外貿易的中介地位。(3) 香港附近水域的中國舢舨走私活動將再次盛行。因為在徵收舊關稅的年代，已經有不少不法商人在珠江三角洲一帶進行走私活動，當稅率大幅上升時，走

【圖三】
1927 年香港黃埔船塢有限公司大樓
[Picture 3]
The Hong Kong & Whampoa Dock Company Limited in 1927



Nationalist Government unilaterally announced its autonomous tariff without consulting the foreign countries concerned. It implied that the Nationalist Government would no longer fulfill the obligation to consult with the signatories on tariff, as stipulated in the Treaty of Nanking signed in 1842 and the Treaty of Tianjin in 1858, thus undermining the foreign countries' trust in the Chinese Government.

In Bell's opinion, China's major increase in customs tariffs would affect Hong Kong in three ways. Firstly, as a free port with duties levied on only a few commodities like liquors and tobacco (others being duty-free), Hong Kong would have immense attraction to the industries from the Mainland. Secondly, with the Nationalist Government restoring autonomous tariff, the customs set up by foreigners in the treaty ports such as Shanghai would come under the control of the Nationalist Government, heightening the opportunities of Chinese officials extorting traders. Conversely, Hong Kong as a free port had the advantage of zero tariff and a professional customs body capable of safeguarding merchants' business interests. Therefore, it was predicted that Hong Kong would replace the treaty ports as an intermediary of trade between China and foreign countries. Finally, smuggling activities among Chinese junks in the waters adjacent to Hong Kong would become rampant again because many unscrupulous merchants had already been involved in smuggling in the Pearl River Delta under the old customs tariff regime, the significant rise in tariff would make smuggling activities more rampant.¹⁴

【圖四】
三十年代太古船塢
[Picture 4]
Taikoo Dockyard in the 1930s



【圖五】

三十年代初香港海港

[Picture 5]

Hong Kong Harbour in the
early 1930s



1929 年國民政府正式開始徵收新的關稅，九龍關徵收的關稅大幅增加，由 1925 年的 17 萬兩，飆升至 1929 年的 31 萬兩和 1930 年的 44 萬兩。¹⁵ 由於在 1925 年的省港大罷工下，出入口管理處統計部門停止運作，令 1926 至 1929 年的香港出入口數字闕如，所以今天比較 1924 年與 1930 年兩個年份的正常出入口貨值數字，分別是 607.7 萬港元及 455.5 萬港元，而出口數字分別是 535 萬港元及 356.8 萬港元。1930 年出入口貨值的減少，主要是受當時全球經濟大蕭條影響，但南京國民政府大幅增加關稅，令不少出入口貿易改在香港進行，減輕了大蕭條對香港出入口業的打擊。到了 1931 年，香港的入口與出口貨值分別升至 737.7 萬港元及 541.0 萬港元，香港出入口業的迅速復蘇及強勁增長，實受惠於南京國民政府加收關稅所致。¹⁶ 香港緝私隊在煙草方面的稅收增加，亦反映了不少原來在中國的煙草工廠，為了逃避中國的出廠關稅而轉往香港設廠。

表二 1921 至 1937 年香港在酒精、煙草、鴉片方面的稅收收益 ¹⁷

年份	酒精 (港元)	煙草 (港元)	鴉片 (港元)
1921	1,033,747.04	1,051,568.39	3,938,197.99
1922	1,189,242.84	1,464,304	5,551,305.35
1923	1,268,581.87	1,831,097.17	5,551,305.35
1924	1,221,845.17	2,007,105.01	5,224,303.65
1925	1,135,298.94	1,796,858.52	3,466,521
1926	1,179,586.05	1,825,113.4	2,900,082
1927	1,483,098.2	1,925,113.4	3,344,370.65
1928	1,616,551.09	1,981,180.17	3,376,115.95
1929	1,511,237.92	2,469,879.16	2,705,853.2
1930	1,705,816.14	3,042,828.12	2,835,286.9
1931	2,444,980.68	4,016,274.46	3,019,742.02
1932	2,588,751.68	3,899,156.27	2,353,481.1
1933	2,358,304.03	3,158,286	1,163,781.7
1934	2,137,041.63	3,205,522.4	664,018.8
1935	1,863,914.06	2,812,244.06	361,713.55
1936	2,261,915.14	4,428,459.3	435,733.81
1937	2,504,330.7	6,601,683.4	317,789.6

In 1929, the Nationalist Government started to levy new tariff. The tariff collected at the Kowloon Customs surged from 170,000 taels in 1925 to 310,000 taels in 1929 and 440,000 taels in 1930.¹⁵ Because of the Guangdong-Hong Kong Strike in 1925, the Statistics Section in the Imports and Exports Department was out of service hence the absence of imports and exports figures from 1925 to 1929. Comparing the normal imports and exports figures in 1924 and 1930, there were imports of HK\$6.077 million and HK\$4.555 million respectively while the exports were valued at HK\$5.35 million and HK\$3.568 million respectively. The fall in the values of imports and exports in 1930 was mainly due to the Great Depression. With the massive increase in customs tariff levied by the Nanjing Nationalist Government, many import and export activities were moved to Hong Kong, reducing the impact of the economic depression on the import and export industry of Hong Kong. In 1931, the values of imports and exports rose to HK\$7.377 million and HK\$5.41 million respectively. Indeed, the rapid recovery and strong growth of the import and export industry benefited a lot from the increase in customs tariff by the Nanjing Nationalist Government.¹⁶ In addition, the increase in tobacco duties collected by the Hong Kong Preventive Service reflected the fact that many tobacco factories in China had moved to Hong Kong in order to avoid the customs duties levied on tobacco products in China.

Table 2: Revenue Collected from Liquors, Tobacco and Opium from 1921 to 1937 ¹⁷

Year	Liquors (HK\$)	Tobacco (HK\$)	Opium (HK\$)
1921	1,033,747.04	1,051,568.39	3,938,197.99
1922	1,189,242.84	1,464,304	5,551,305.35
1923	1,268,581.87	1,831,097.17	5,551,305.35
1924	1,221,845.17	2,007,105.01	5,224,303.65
1925	1,135,298.94	1,796,858.52	3,466,521
1926	1,179,586.05	1,825,113.4	2,900,082
1927	1,483,098.2	1,925,113.4	3,344,370.65
1928	1,616,551.09	1,981,180.17	3,376,115.95
1929	1,511,237.92	2,469,879.16	2,705,853.2
1930	1,705,816.14	3,042,828.12	2,835,286.9
1931	2,444,980.68	4,016,274.46	3,019,742.02
1932	2,588,751.68	3,899,156.27	2,353,481.1
1933	2,358,304.03	3,158,286	1,163,781.7
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1935	1,863,914.06	2,812,244.06	361,713.55
1936	2,261,915.14	4,428,459.3	435,733.81
1937	2,504,330.7	6,601,683.4	317,789.6

渥太華會議與 特惠關稅制度

1932年7月21日至8月20日，英國與其殖民地及自治領 (Dominion) 在加拿大渥太華舉行「渥太華會議」(Ottawa Imperial Economic Conference)，主要商討如何面對經濟大蕭條 (Great Depression) 的挑戰。1929至1932年，56%的英國貨品出口到大英帝國以外的國家。美國、中國、日本等則佔了英國入口貨品超過71%，形成貿易逆差問題，這加上經濟大蕭條，對英國及英國屬地的經濟造成沉重打擊。渥太華會議的成果之一是設立了特惠關稅制度，大英帝國成員間的貿易會享有較低的關稅，以促進彼此經濟貿易。同時，對於成員國以外的國家則徵收較高的關稅，以保護成員國本身的工業，增強英帝國在世界市場的競爭力。特惠關稅制度的實施，使貿易保護主義取代英國以往實施的自由貿易政策。¹⁸

香港作為英國的殖民地，亦受惠於渥太華會議通過的特惠關稅制度。渥太華會議規定，產品要有至少25%的貨值是在成員國境內製造才可享有特惠關稅。為了令香港工業產品符合參與該制度的資格，出入口管理處為本地工廠的產品簽發產地來源證 (Certificate of Origin) 或英帝國特惠稅證 (Imperial Preference Certificate)，前者證明產品在香港製造，後者則證明產品有多少百分比的貨值是在香港製造，令香港產品輸入大英帝國成員國時享有低稅優惠。為了確保申請英帝國特惠稅證的工廠符合渥太華會議的規定，出入口管理處派出緝私隊到本地工廠巡視製造貨

Section 4

OTTAWA IMPERIAL ECONOMIC CONFERENCE AND PREFERENTIAL TARIFF SYSTEM

From 21 July to 20 August 1932, Britain as well as its colonies and dominions held the Ottawa Imperial Economic Conference in Ottawa, Canada, mainly to discuss the challenges posed by the Great Depression. From 1929 to 1932, 56% of British products were exported to countries outside the British Empire. These countries including the United States, China and Japan, etc, accounted for over 71% of the British Empire's total imports. The trade deficit and the Great Depression inflicted a severe economic blow to Britain and its dependent territories. One of the achievements of the Conference was the establishment of the Preferential Tariff System, which entitled members of the British Empire to lower tariff treatment to motivate multilateral trade among members; while higher tariff was levied on non-members to safeguard the members' industries and to strengthen the competitiveness of the British Empire in the world market. The implementation of the Preferential Tariff System replaced the Free Trade Policy practised by Britain in the past with Protectionism.¹⁸

As a British colony, Hong Kong benefited from the Preferential Tariff System approved at the Ottawa Imperial Economic Conference. As resolved in the Conference, at least 25% of the product value had to be manufactured inside the member countries for the preferential treatment to be given. To fulfill the System's requirements, the Imports and Exports Department issued Certificates of Origin or Imperial Preference Certificates for products manufactured in Hong Kong's factories, with the former certifying that the products were made in Hong Kong and the latter the percentage of the value of products made in Hong Kong, enabling Hong Kong products to enjoy lower tariff upon being imported into members of the British Empire. In order to ensure that factories applying for the Imperial Preference Certificates could conform to the requirements of the Conference, the Imports and Exports Department assigned the Preventive Service to inspect local factories and

品的工序，避免少於規定百分比的產品騙取稅證來享有低稅優惠。另外，部分成員國要求香港廠商，必須具有出入口管理處批准的註冊會計師所簽發的證書，證明出口貨物的貨值。因此，緝私隊的人員需要具備基本會計知識，以檢查工廠呈報的數字與現實是否吻合。如果發現工廠假冒產品說明或偽造貨物出產帳目，緝私隊會視之為違法行為，並把有關文件呈交法庭審閱。雖然特惠關稅制度在 1932 年實施，但由於受當時經濟大蕭條影響，它對推動香港工業發展的成效在 1935 年以後才發揮出來。當時申請產地來源證的工業產品主要包括藤製品、膠鞋、紡織品、成衣、金屬閃光燈和爆竹等。根據出入口管理處 1936 年的報告，該署簽發了產地來源證 11,891 份，成衣、膠鞋和電池等都受惠於特惠關稅制度而在出口方面有着巨大的發展。¹⁹

渥太華會議決定，對非成員國的入口貨品收取較高的關稅，並且將大英帝國的成員分作三類：英國擔任工業中心的角色，印度及其他自治領負責供應原料，各殖民地則成為英國產品的市場。但是，在 1934 年 7 月至 1935 年 2 月期間，根據由港督任命、負責研究香港貿易不景氣問題的諮詢委員會報告指出，香港的主要角色應為轉口港，而非大英帝國產品市場的其中一員。因為當時只有一成的入口貨是由香港人使用；其餘九成的入口貨都是用於轉口貿易，其中與中國的轉口貿易最為重要，是香港經濟的主要命脈。從英帝國入口的貨品，只佔香港入口貨值的一成。委員會更認為，只要將香港人使用的入口貨關稅提高，並在汽車和白蘭地等貨品上為加拿大和澳洲提供關稅優惠，已足夠保障渥太華會議成員國的利益。另外，其餘轉口貨應繼續免稅，保持香港的自由港地位，確保香港賴以維生的轉口業得以繼續發展，這對延續香港的繁榮是必須的。²⁰ 在貿易方面，即使實施特惠關稅制度，香港和中國的關係仍遠較與大英帝國密切。在 1931 和 1936 年，香港從大英帝國進口的貨物總額分別是 1.33 億港元和 5,700 萬港元。相反，香港在該兩年從中國進口的貨物總額分別是 2 億港元和 1.5 億港元；香港出口到中國的總額更多，1931 年是 2.95 億港元，1936 年是 1.49 億港元，差不多是出口至大英帝國總額的三倍。²¹ 雖然大部分由香港出口至中國的貨品並非在香港製造，但香港從轉口貿易賺取的利潤，對缺少自然資源的香港經濟着實貢獻不少。這與當時香港堅持免稅自由港政策有不可分割的關係。

their manufacturing processes to prevent products falling short of the stipulated percentage from being used to cheat for the certificates to enjoy the preferential tariff treatment. In addition, some members required Hong Kong's manufacturers to have certificates of export value issued by registered accountants approved by the Imports and Exports Department. As such, the officers of the Preventive Service should possess basic accounting knowledge in order to verify the authenticity of the submitted figures. Any forged product descriptions or production accounts detected would be treated by the Preventive Service as a crime and the relevant documents submitted to the court as evidence. Although the Preferential Tariff System had been in practice since 1932, under the impact of the Great Depression, its efficacy in advancing the industrial development of Hong Kong was only fully brought into play after 1935. The major industrial products in respect of which Certificates of Origin were applied for included rattan work, rubber shoes, textile products, garments, metallic flashlights and firecrackers, etc. According to the report by the Imports and Exports Department, 11,891 Certificates of Origin were issued in 1936. Products like garments, rubber shoes and batteries all benefited from the Preferential Tariff System, enjoying a significant development in the exports industry.¹⁹

The Ottawa Imperial Economic Conference imposed higher tariffs on the imports from non-member countries, and classified members into three categories: Britain as the industrial centre, India and other dominions the suppliers of raw materials, and the colonies the markets for British products. However, the report by a consultative committee appointed by the Governor to study Hong Kong's economic recession problems from July 1934 to February 1935 pointed out that the main role Hong Kong should play was an entrepôt instead of a market for the British Empire's products. It was because only 10% of the imports were consumed locally while the remaining 90% were in re-export trade, in which the re-export trade with China was the most significant, being the major lifeline for Hong Kong's economy. Goods imported from the British Empire constituted only 10% of the total import value of Hong Kong. The committee was therefore of the opinion that the interests of the members at the Ottawa Imperial Economic Conference would be sufficiently safeguarded as long as the tariffs levied on imports used by Hong Kong people were increased, while offering preferential tariff for products like automobile and brandy imported from Canada and Australia. Other goods for transit should remain tariff-free to maintain Hong Kong's status as a free port and ensure the continued development of the transit industry, upon which Hong Kong depended for survival, for sustaining the prosperity of Hong Kong.²⁰ For this reason, even with the implementation of the Preferential Tariff System, in terms of trade, the relationship between Hong Kong and China was far closer than that with the British Empire. The total value of goods that Hong Kong imported from the British Empire was HK\$1.33 billion in 1931 and HK\$57 million in 1936. In contrast, the total value of goods imported from China was HK\$2 billion in 1931 and HK\$1.5 billion in 1936. The total value of goods exported to China was even more substantial: HK\$2.95 billion in 1931 and HK\$1.49 billion in 1936, nearly three times the total value of goods exported to the British Empire.²¹ Although Hong Kong lacked its own natural resources and the majority of goods exported to China were not made in Hong Kong, the profits made by Hong Kong in re-export trade indeed contributed significantly to the economy of Hong Kong. The successful development of re-export trade was ascribable indivisibly to the free-trade policy persisting during the time.

緝私隊新增工作

徵收汽車燃油稅

1930 年開始，全球經濟進入大蕭條。香港對外貿易萎縮、出口和轉口貨量急劇下降，嚴重影響本港經濟發展，導致稅收減少。香港政府為增加財政收入，遂於 1930 年 7 月 1 日頒布《汽車燃油條例》（Motor Spirit Ordinance），向作為內燃機燃料的輕質油（Light Oil），包括汽車使用的汽油徵收每加侖 1.5 毫的稅款。這新稅項對汽車使用者影響輕微，估計私家車和公共巴士平均每英哩燃油開支因此分別增加 0.05 毫和 0.15 毫。

《汽車燃油條例》與《酒精飲品條例》的規管方式相似，是透過牌照和許可證制度管制應課稅汽車燃油的活動。這兩條條例的一個重要分別是，為配合油公司的經營模式和提供方便，《汽車燃油條例》賦予出入口管理處權力，向財政穩健和信譽良好的油公司發出特別進口商牌照（Special Importer's Licence），使油公司在繳付相等於一個月稅額的保證金後，可以月結方式向政府繳納應課稅金額，免除每次搬移汽油時的繳稅手續。²²

Section 5

NEW CHARTER FOR PREVENTIVE SERVICE

Levying Duties on Motor Spirit

Form 1930 onwards, the global economy fell into the Great Depression. Hong Kong's external trade shrank and the volume of exports and transit goods dropped drastically, seriously affecting the development of the local economy and resulting in reduced revenue. In order to increase financial income, the Hong Kong Government promulgated the Motor Spirit Ordinance on 1 July 1930, levying the duties of 15 cents per gallon on light oil used as fuel for internal combustion engines, including the petrol used in vehicles. The new duties had little impact on vehicle users, as it was estimated that the expenditure on fuel for private vehicles and public buses per mile would rise by 0.5 cent and 1.5 cents respectively.

Similar to the Liquors Ordinance, the Motor Spirit Ordinance featured the use of licence and permit systems to regulate the activities relating to dutiable petrol for vehicles. The major difference between the two ordinances was that the Motor Spirit Ordinance gave the Imports and Exports Department the authority to issue Special Importers' Licences to oil companies with sound finance and good reputation, allowing monthly settlement of petrol duties after paying security bond equivalent to one month's duties, saving the formality of payment on every single transaction.²²

由於正值經濟艱難時期，不少車主改為駕駛體積較小的汽車，以減省燃油方面的開支，加上巴士公司陸續以柴油巴士代替汽油巴士，藉此減輕經營成本，令汽油稅在三十年代中期的升幅並不顯著。當時的出入口管理處監督更認為 1935 年新山頂路的開通縮短了位於半山和山頂的上層社會住宅區與中上環寫字樓區之間的距離，亦是令汽油需求減少的原因。²³

1939 年，燃油稅的稅網擴展至重質油 (Heavy Oil)，目的是令到巴士使用的柴油也要繳稅。因此，原有的《汽車燃油條例》被廢除，由新法例《碳氫油類條例》(Hydrocarbon Oil Ordinance) 取代。新措施下的柴油稅是每加侖 3 毫，而汽油稅則已調升至每加侖 6 毫。²⁴

表三 1930 至 1939 年碳氫油類的稅收收益 ²⁵

年份	稅收 (港元)
1930	145,528.49
1931	425,358.95
1932	660,216.89
1933	652,667.06
1934	705,544.19
1935	663,248.27
1936	695,298.75
1937	799,303.73
1938	955,033.69
1939	1,395,516.72

徵收化妝品稅及藥用酒精稅

面對三十年代嚴峻的財政情況，政府另一個開闢稅源的措施是向化妝品 (Toilet Preparation) 及藥用酒精 (Medicated Spirit) 徵稅。1931 年 9 月，凡酒精濃度以量計超逾 10% 的化妝品和藥用酒精被納入《酒精飲品條例》規管，並訂明須繳

During this economic downturn, many vehicle owners switched to driving smaller vehicles in order to save petrol costs. In addition, bus companies replaced petrol buses with diesel fuel buses to lower the operating costs. Consequently, the increase in petrol duties in the mid-1930s was by no means significant. The Superintendent of Imports and Exports opined that another factor contributing to the falling demand for petrol was the commissioning of the New Peak Road in 1935, which shortened the distance from the upper class residential areas in the Mid-Levels and the Peak to the business areas in Central and Sheung Wan.²³

In 1939, the coverage of petrol duties was extended to heavy oil aiming to make diesel oil also dutiable as fuel for buses. As a result, the Motor Spirit Ordinance was repealed and replaced by the new Hydrocarbon Oil Ordinance. Under the new measure, diesel duty was set at 30 cents per gallon while petrol duty rose to 60 cents per gallon.²⁴

Table 3: Revenue Collected from Hydrocarbon Oil from 1930 to 1939 ²⁵

Year	Revenue (HK\$)
1930	145,528.49
1931	425,358.95
1932	660,216.89
1933	652,667.06
1934	705,544.19
1935	663,248.27
1936	695,298.75
1937	799,303.73
1938	955,033.69
1939	1,395,516.72

Levying Duties on Toilet Preparations and Medicated Spirit

Amid the financial hardship in the 1930s, the Government opened up another source of revenue by levying duties on toilet preparations and medicated spirits. In September 1931, toilet

稅款為每加侖 10 元。舉例來說，一品脫的古龍水的稅款便是 1.4 元。²⁶ 可是，由於這種計算稅率的方式並不公平，所以政府在翌年 3 月和 6 月兩次修訂該條例。在 1932 年 6 月第二次修訂的徵稅方法是按酒精成份計算，即含有酒精濃度以量計不多於 24% 的化妝品和藥用酒精須劃一徵收每加侖 1.2 元的稅款，另就酒精濃度以量計超逾 24% 的每 1%，按每加侖 0.5 毫的稅率繳稅。換句話說，含有 100% 酒精成份的有關產品才不過繳交每加侖 5 元的稅款，新的計算方法不但比較公平，還可減輕消費者的負擔。²⁷ 1941 年 4 月 10 日，政府再修訂有關法例將化妝品的定義擴闊，將沒有任何酒精成份的化妝品也納入規管，訂明任何用於頭髮、面部和身體的產品，無論是否具有醫藥用途，都屬於化妝品的一種。法例更清楚列明化妝品包括牙膏、肥皂、唇膏、染髮乳和眼影等產品為應課稅品，稅率按照其每件的零售價（除稅外）計算。²⁸

表四 1941 年化妝品的稅率 ²⁹

化妝品零售價（除稅外）	稅率
不多於 1 毫	0.1 毫
多於 1 毫和不多於 2 毫之間	0.2 毫
多於 2 毫和不多於 5 毫之間	0.5 毫
多於 5 毫和不多於 1 元之間	1 毫
多於 1 元和不多於 1.5 元之間	1.5 毫
多於 1.5 元和不多於 2 元之間	2 毫
多於 2 元	除 2 毫外，凡超逾 2 元零售價（除稅外）的每 1 元（不足 1 元亦當作 1 元計算），須另繳 1 毫

preparations and medicated spirits with an alcoholic strength more than 10% by volume fell within the ambit of the Liquors Ordinance, being dutiable at the rate of HK\$10 per gallon. For example, the duty levied on a pint of cologne would be HK\$1.4.²⁶ Such a duty calculation was considered unfair, which prompted the Government to amend the Ordinance in March and then again in June the following year. In the second amendment of June 1932, the duty was assessed according to the alcoholic strength i.e. the uniform rate of HK\$1.2 per gallon was levied on toilet preparations and medicated spirit with an alcoholic strength of not more than 24% by volume, and HK\$0.5 per gallon for each extra 1%. In other words, the duty of only HK\$5 per gallon would be payable for such commodities with an alcoholic strength of 100%. Not only was the new assessment scheme fairer than the old one, it also alleviated the burden on consumers.²⁷ On 10 April 1941, the Government made further amendments to the Ordinance to broaden the definition of toilet preparations to include cosmetics with no alcohol contents. Any products applied to the hair, face and body would be considered toilet preparations, irrespective of whether they had any medicinal usage. The Ordinance unequivocally stipulated that products including toothpaste, soap, lipstick, hair dyeing cream and eye shadow were dutiable goods, with duty rates set according to their retail prices, excluding duty, by item.²⁸

Table 4: Duty Rates on Toilet Preparations in 1941 ²⁹

Retail Prices of Toilet Preparations (excluding duty)	Duty Rates
Not more than 10 cents	1 cent
Between 10 and 20 cents inclusive	2 cents
Between 20 and 50 cents inclusive	5 cents
Between 50 cents and 1 dollar inclusive	10 cents
Between 1 and 1.5 dollars inclusive	15 cents
Between 1.5 and 2 dollars inclusive	20 cents
More than 2 dollars	On top of 20 cents, for every dollar (with amount less than a dollar rounded up to a dollar) over the two dollars' retail price (excluding duty) 10 more cents would be levied.

上水管制站的啟用

1934 年，上水管制站啟用。這是緝私隊首個在總部以外駐守的地方。當時在上水管制站當值執勤的人員包括一名歐籍緝私員、11 名中國籍緝私員以及一名中國籍女搜查員。由於此管制站位於新界荒郊，衛生設備不佳，不少緝私員被調派駐守該管制站不久便染上瘧疾。此外，當地居民（尤其是居住在邊界附近村落的村民）最初對於緝私隊的到來和所執行的任務並不歡迎。縱使如此，自上水管制站啟用後，緝私隊加強了夜間巡查領有牌照的蒸酒房和搗破非法釀酒活動；協助警方在邊界遏止走私活動；登上九廣鐵路火車搜查違禁品；以及使到駐守新界的警察毋須長途跋涉，把已檢取煙草和酒精飲品証物的樣本移交到位於香港島的緝私隊總部安排化驗。³⁰

到了 1937 年尾，通往深圳的新道路開通。由 1938 年 1 月 1 日直至 10 月時因抗日戰爭停開期間，便有 4,000 多架車輛經此通道往來中港，增加了駐守上水管制站緝私隊人員的工作量。當時緝私隊更計劃在戰後增設檢查地點，以便處理過境人士和貨物的清關工作。³¹

【圖六】

1935 年的上水緝私隊管制站

【Picture 6】

Sheung Shui Revenue Station in 1935



Opening of Sheung Shui Revenue Station

Sheung Shui Revenue Station went into operation in 1934. It was the first revenue station outside the Preventive Service headquarters. At the time, the staff on duty at Sheung Shui Revenue Station included one European Revenue Officer, 11 Chinese Revenue Officers and one female Chinese Searcher. Since the revenue station was situated in the remote countryside of the New Territories with poor sanitary facilities, many officers became infected with malaria soon after being posted to the station. Besides, local residents (in particular villagers residing near the border) did not initially welcome the stationing of the Preventive Service staff and the duties they performed. Despite these difficulties, the Preventive Service members strengthened the nocturnal inspections of licensed distilleries, clamped down on illicit distillation activities, assisted the Police in anti-smuggling operations at the border, searched the Kowloon-Canton Railway's train for contrabands and saved the policemen stationed in the New Territories the inconvenience in delivering court exhibit samples of seized tobacco and liquors all the way to the Preventive Service headquarters on Hong Kong Island for chemical analysis.³⁰

Towards the end of 1937, the new access to Shenzhen was commissioned. While the access was closed from 1 January to October 1938 during the Sino-Japanese War, more than 4,000 vehicles made use of Sheung Shui Revenue Station as access between Mainland China and Hong Kong, greatly increasing the Preventive Service's workload at this revenue station. Therefore, the Preventive Service planned to set up more checkpoints after the War to facilitate passenger and cargo clearance across the border.³¹

抗日戰爭爆發對香港的影響

香港在抗日戰爭中的角色

從 1925 至 1926 年的省港大罷工對香港經濟發展的影響中可見，中國對於香港維持轉口港的地位十分重要。1931 年 9 月 18 日，日本入侵中國東三省，中日雙方自此進行了斷斷續續的局部戰爭。當時中國政府已預測將來中日戰爭全面爆發後，日本將會封鎖中國沿岸港口，阻止外國軍事物資輸入中國。因此，在 1935 年 11 月，中國政府訂立《訂定外洋軍火由各國屬地輸運來華簽證辦法案》，列明中國外交部要求香港政府，凡外國軍火由香港輸入內地，只要港督確認入口的軍火有中國政府簽發的通行證，便准予放行。英國政府同意這項要求。1937 年 7 月 7 日發生了蘆溝橋事變，中日戰爭全面爆發，日本陸續封鎖中國沿海港口。到了 9 月 5 日，只剩下青島、膠州灣、澳門和香港還未被日本封鎖，但前三者並未有足夠的港口設施處理大量貨物的進口，中國只能依靠香港進口大量外國軍火，以及出口貨品換取外匯來支持對日抗戰。香港自此變成了中國不可或缺的戰略性轉口港。³²

香港成為中國的轉口港，事實上亦和英國對中日戰爭的態度有着密切關係。早在 1936 年，德國已與日本簽訂了《反共協定》（Anti-Comintern Pact），組成法西斯陣營，謀求實行瓜分世界的侵略政策。

Section 6

IMPACT OF SINO-JAPANESE WAR ON HONG KONG

Role of Hong Kong in Sino-Japanese War

As evidenced by the economic impact of the Guangdong-Hong Kong Strike from 1925 to 1926 on Hong Kong, China was a very important factor in maintaining Hong Kong's role as an entrepôt. On 18 September 1931, Japan invaded the Three Eastern Provinces, and there were intermittent local battles between Japan and China. The Chinese Government had already foreseen that Japan would seal off the Chinese sea ports to cut foreign military supplies to China during the wartime. Therefore, in November 1935, the Chinese Government concluded the Proposal of Issuance of Permits for All Territories to Transport Foreign Munitions to China, which clearly stated that the Ministry of Foreign Affairs of China requested the Hong Kong Government to allow foreign munitions to be transported to the Mainland from Hong Kong as long as the Hong Kong Governor was satisfied that the munitions were covered by permits issued by the Chinese Government. The British Government agreed to this request. On 7 July 1937, the Marco Polo Bridge Incident took place. The Sino-Japanese War broke out in full scale and Japan sealed off the Chinese sea ports one after another. On 5 September, only Qingdao, Jiaozhou Bay, Macao and Hong Kong were still free from the Japanese blockade. Since the first three ports did not have enough port facilities, China therefore had to rely solely on Hong Kong to import huge amounts of foreign munitions and to export goods in exchange for foreign currencies to sustain the War with Japan. Since then, Hong Kong has been an indispensable and strategic entrepôt for China.³²

In fact, Hong Kong's transformation into China's strategic entrepôt was

由於當時面對納粹德國在歐洲的擴張，英國政府將專注力放在歐洲，無力顧及亞洲局勢，令日本在中國的侵略影響了英國在中國以至亞洲的利益。³³ 因為香港與中國唇齒相依，英國和中國的貿易大多在香港進行，而香港政府亦不得不重視香港人高漲的反日情緒。因此，英國需要在不直接介入中日戰爭以及不觸怒日本的情況下，利用香港支援中國抗戰，以維持自身在亞洲的利益。1937年8月，發生了日本誤傷英國駐華大使事件，事緣日本情報部門收到情報，稱蔣介石將會乘坐英國駐華大使許閣森（Huggessen）的轎車由南京前往上海，於是日本派遣戰機襲擊轎車。但是其後發現情報有誤，蔣介石並沒有登上該轎車，而車內許閣森則身受重傷。事後，英國只要求日本道歉了事，沒有以強硬手段報復。而且日本攻佔天津和上海後，英國政府更在日本的壓力下，將其控制近一個世紀的中國海關關稅收入，由中國中央銀行及英國匯豐銀行轉存至日本的正金銀行（Yokohama Specie Bank）。³⁴ 英國對日本的處處忍讓，主要是為了避免與日本開戰。但是若任由日本打敗中國，香港將失去中國這個陸路屏障，香港以至其他東南亞屬地將無可避免成為日本的囊中之鰲。所以為了保護英國在亞洲的利益，英國需要通過香港這一重要的轉口港，作為中國輸入軍事物資的重要途徑。³⁵

軍事物資除了由外國輪船經香港運往內地外，自1937年8月17日起，九廣鐵路與內地連接廣東和武漢的粵漢鐵路接軌，成為軍事物資進入內地的另一重要途徑。1937年9月1日至11月13日是鐵路運輸的高峰期，每日多達38萬噸的軍火經由九廣鐵路運往內地。這段時期，75%的援華物資便是通過香港這個轉口港運往內地，成為支持中國對日抗戰的重要支柱。³⁶ 香港成為軍火運輸通道，自然引起了日本的注意。1937年9月，日本駐港領事便向香港輔政司表達不滿，警告如果繼續有大量軍火從九廣鐵路運往中國，日本軍隊會摧毀九廣鐵路的中國路段。當時英國殖民地部同意署理港督斯密夫（Norman Smith）的意見，拒絕日本的要求，因為英國對中國實行軍火禁運以換取鐵路免遭破壞，香港雖能維持和南中國的正常貿易，但英國便不能履行支援中國抗戰的承諾。英國政府還未通知日本有關它對軍火禁運的決定，日本軍隊已在10月14日開始轟炸九廣鐵路位於中國境內的路段。即

closely attributable to Britain's attitude towards the Sino-Japanese War. As early as in 1936, Germany had signed the Anti-Comintern Pact with Japan, forming a fascist camp with a view to invading and apportioning the world. In the face of the Nazi Germany's invasion in Europe, the British Government had to focus on Europe and hence without spare capacity to take care of Asia. But Japan's invasive warfare in China affected Britain's interests in China as well as the rest of Asia. As Hong Kong and China were inter-dependent and most of the British trading activities in China were done through Hong Kong. Moreover, the Hong Kong Government was increasingly concerned about the rising anti-Japanese sentiment in Hong Kong. Therefore, in order to protect her interests in Asia without enraging Japan by participating in the Sino-Japanese War, Britain needed to make the best use of Hong Kong in the defense against Japan.³³ In August 1937, the ambassador from Britain to China was accidentally injured by the Japanese. It all began with the Intelligence Service in Japan receiving information that Chiang Kai-shek would travel to Shanghai from Nanjing in a saloon belonging to Huggessen, who was the Ambassador from the United Kingdom to China. A Japanese warplane was then dispatched to raid the saloon. The information was later found to be incorrect as Chiang had not boarded the saloon. Huggessen, however, was seriously injured in the attack. After this incident, Britain only asked for an apology instead of responding in retaliation. Later, when Japan occupied Tianjin and Shanghai, Britain was under pressure from Japan to transfer the duties revenue from the Chinese Customs, which had been under its control for nearly a century, from the Chinese Central Bank and Britain's Hong Kong and Shanghai Banking Corporation to Japan's Yokohama Specie Bank.³⁴ Britain's tolerance towards Japan was geared to averting any battle with Japan. However, if Japan was allowed to defeat China, Hong Kong would lose China as the shield on land against Japanese invasion and other British territories in Southeast Asia would inevitably come under Japanese occupation. Therefore, in order to safeguard Britain's interest in Asia, Britain had to use Hong Kong as an important entrepôt for military supplies to China.³⁵

Initially, the military supplies were transported only by foreign vessels to the Mainland via Hong Kong. Since 17 August 1937, the Kowloon-Canton Railway had been linked with the Canton-Hankow Railway connecting Guangdong and Wuhan in the Mainland. This became another major means of importing military supplies to the Mainland. In the peak season for railway transport from 1 September to 13 November 1937, munitions amounting to 380,000 tons were transported to China each day by the Kowloon-Canton Railway. During this time, 75% of supplies in aid of China was transported through the entrepôt of Hong Kong, which served as the main pillar supporting China's defence against Japan, drawing Japan's attention on Hong Kong being used as a pipeline for munitions supplies to China.³⁶ In September 1937, the Japanese Consul in Hong Kong expressed discontent to the Colonial Secretary of Hong Kong, threatening that the Japanese army would destroy the Chinese section of the Kowloon-Canton Railway should the Railway continue to feed huge amounts of munitions into China. The British

使在日本軍機的不斷轟炸下，在 1938 年夏天以前，由於滇緬公路仍未開通，中國必須依賴九廣鐵路輸入大部分軍事物資。事實上，經香港輸入內地的軍火金額，由 1936 年的 5 億港元上升至 1937 年的 10 億港元。³⁷

抗日戰爭爆發後，大量難民湧到香港，令香港酒精飲品的需求大幅增加，出入口管理處的酒精飲品稅收亦上升不少，更吸引了大量不法份子私自釀酒售賣。因此緝私隊加強打擊非法釀酒活動，在 1937 年便搗破了 183 間非法釀酒工場，其中有 71 宗個案成功定罪。為了加強打擊這些非法勾當，緝私隊委派兩名中國籍緝私員掃蕩長洲非法釀酒工場。³⁸ 另外，根據 1937 年出入口管理處的報告，緝私隊負責的鴉片專賣亦取得了不俗的成績，1937 年總售量有 22,168.8 兩，較 1936 年上升 43%。緝私隊搜獲的走私鴉片數目有 23,149 兩，少於 1936 年的 68,373 兩。由於走私鴉片在香港出現短缺，吸食鴉片的人士需要向政府購買，使政府鴉片專賣的收入增加。³⁹ 隨着戰爭逐漸向南方蔓延，中國政府亦難於分身監管中港邊界的走私鴉片活動，加上深圳至廣州的道路剛剛開闢，更加速了這些走私活動的進行，使緝私隊在上水管制站的工作量大幅增加。當日本軍隊在 1938 年佔領廣州後，封鎖了廣州至深圳的道路，走私鴉片的活動幾近絕跡。⁴⁰ 緝私隊緝獲的走私鴉片數目亦大為減少，由 1938 年的 27,084 兩，下降至 1939 年的 10,107 兩。⁴¹

Colonial Office shared the same view of Norman Smith, Acting Governor, that Japan's request be declined. It was because should the British Government enforce the arms embargo between China and Hong Kong in exchange for Japan not destroying the Railway, the British Government would break her pledge of supporting China in the defence against Japan despite Hong Kong's trade with Southern China could sustain. But when Britain was yet to inform Japan of its decision, Japan had already started bombing the Kowloon-Canton Railway in Chinese territory on 14 October. Despite the bombing, China had to rely on the Kowloon-Canton Railway to import most of its military supplies before the commissioning of the Burma Road in the summer of 1938. The value of munitions imported to China via Hong Kong rose from HK\$0.5 billion in 1936 to HK\$1 billion in 1938.³⁷

After the outbreak of the Sino-Japanese War, waves of refugees flooded into Hong Kong, causing a sharp rise of demand for liquors. As a result, the revenue from duties levied on liquors by the Imports and Exports Department increased considerably and many were attracted to the clandestine activities of distilling liquors for sale. The Preventive Service therefore stepped up its efforts to combat the illicit distillation activities. In 1937, it cracked 183 illicit distilleries, among which 71 cases led to successful conviction. In order to strengthen the enforcement against these illegal activities, the Preventive Service deployed two Chinese Revenue Officers to wipe out the illicit distilleries in Cheung Chau.³⁸ Besides, according to the report by the Imports and Exports Department in 1937, the Preventive Service achieved an impressive accomplishment in enforcing the Opium Monopoly, which was put under its charge, attaining the total sale of 22,168.8 taels of opium in 1937 representing a rise by 43% as compared with the figure of 1936. Smuggled opium detected by the Preventive Service amounted to 23,149 taels, a drop from 68,373 taels in 1936. Due to the shortage of smuggled opium in Hong Kong, opium smokers had to resort to buying opium from the Government leading to the increase in the Government's revenue from the Opium Monopoly.³⁹ With the battle line of the Sino-Japanese War moving southwards, the Chinese Government had hardly any spare strength to monitor illegal opium trafficking activities across the China-Hong Kong border. Coupled with the opening up of the new access between Shenzhen and Guangzhou that fuelled more smuggling activities, the rampant opium trafficking substantially increased the workload of the Preventive Service at Sheung Shui Revenue Station. But after the Japanese army had occupied Guangzhou in 1938 and closed the access from Guangzhou to Shenzhen, opium smuggling almost completely died out.⁴⁰ The amount of illegal opium seized by the Preventive Service also plunged dramatically from 27,084 taels in 1938 to 10,107 taels in 1939.⁴¹

注釋 Notes

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3. "Pharmacy and Poisons Ordinance, 1916", (No. 9 of 1916), 30 June 1916, in The Ordinances of Hong Kong, p. 2415, 2417-2418, 2422.
4. Customs & Excise Department, 75th Anniversary, p. 15; John M. Jennings, The Opium Empire: Japanese Imperialism and Drug Trafficking in Asia, 1895-1945 (Westport, Conn.: Praeger, 1997), p. 48-52; Frederick Thayer Merrill, Gerald N. Grob, Japan and the Opium Menace (New York: Arno Press, 1981), p. 90-93.
5. CO129/482, Malcolm Delevigne to Gilbert Grindle, 6 July 1923, p. 725; CO129/483, Malcolm Delevigne to Paskin, 7 December 1923, p. 461.
6. "Dangerous Drugs Ordinance, 1923", (No. 22 of 1923), 5 October 1923, in The Ordinances of Hong Kong, p. 2746-2752.
7. CO129/487, General Post Office to Colonial Office, 15 February 1924, p. 16.
8. George Welsby, A History of Preventive Service, 1909-1939, p. 17-18; Customs & Excise Department, 75th Anniversary, p. 15; CO129/498/12, "'Dangerous Drugs': Japanese Sentenced to Five Years", Hong Kong Daily News, 29 September 1926, p. 317.
9. CO129/498/12, "Report on the Seizure of Heroin Hydrochloride on the S.S. 'Angers' by the Superintendent of Imports & Exports", 5 September 1926, p. 324-326; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1925, 10 March 1926, p. E24; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1926, 16 February 1927, p. E16, E28. 「昂傑號」(Angers), 洛德 (John Daniel Lloyd) 的名稱為筆者自譯。
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11. John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1923, 1924, p. E6; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1924, 7 April 1925, p. E8; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1925, p. E24; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1926, p. E16, E28; Geoffrey Robley Sayer, Report of the Superintendent of Imports and Exports for the Year 1927, p. E17; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1928, 3 March 1929, p. E17-E18; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1929, 27 March 1930, p. E8; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1930, 2 March 1930, p. E22; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1932, 20 February 1933, p. E5; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1934, 26 April 1935, p. E4; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1935, 27 April 1936, p. E5; T. Megarry, Report of the Superintendent of Imports and Exports for the Year 1936, 9 March 1937, p. E6; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1937, 19 April 1938, p. E4.
12. George Welsby, A History of Preventive Service, 1909-1939, p. 18-19. 克拉克 (Samuel James Clarke)·皮雅斯 (J. Pearse)·「東安號」(Tung On) 的名稱筆者自譯。
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14. CO129/501/8, "Memorandum on the Present Increase in Taxation and the Probable Effect on the Trade of Hong Kong", 15 July 1927, p. 76-83.
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16. John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1925, p. E14; "Annual Report on the Social and Economic Progress of the People of Hong Kong, 1933", in Hong Kong Annual Administrative Reports, 1841-1941, vol. 5, edited by R.L. Jarman ([Farnham Common] : Archive Editions, 1996), p. 105.
17. John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1922, 1923, pp. E1-E3; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1924, p. E1-E8; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1925, p. E6, E15; Geoffrey Robley Sayer, Report of the Superintendent of Imports and Exports for the Year 1927, pp. E1-E2; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1928, p. E4, E10-E11; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1929, p. E6, E11-E12; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1930, 2 March 1930, p. E4, E14-E15; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1931, 12 February, p. E4, E14-E15; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1934, p. E10; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1937, p. E10.
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23. Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1935, p. E2
24. Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1939, April 1940, p. E2, E4.
25. John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1930, p. E4; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1931, p. E16; Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1932, p. E14; John Daniel Lloyd, Report of the Superintendent of Imports and Exports for the Year 1933, 28 February 1934, p. E20; Eric William Hamilton, Report of the

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26. Hong Kong Hansard, 22 October 1931, p. 200-201.
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38. George Welsby, A History of Preventive Service, 1909-1939, p. 51.
39. Eric William Hamilton, Report of the Superintendent of Imports and Exports for the Year 1937, p. 3-E4.
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