

1977-1997

第六章

Chapter 6

兩地經濟起飛 部隊規模宏備

Significant Organizational
Development Amid Take-off of
the China-Hong Kong Economy

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本章大事年表

時間	事件
1977年8月	● 工商署改組，屬下的緝私隊亦改稱海關。
1978年12月	● 中共中央十一屆三中全會召開，奠定中國改革開放路線。
1979年7月19日	● 海關聯同警隊在啟德機場成立聯合情報小組，交換毒品情報。
1980年8月	● 文錦渡管制站啟用。
1981年6月	● 海關改組，按地域分設港島、九龍及新界行動總區。
1982年8月1日	● 海關成為獨立部門。
1984年2月29日	● 海關對歐洲洋酒徵收從價稅。
1984年6月	● 香港海關開始參與海關合作理事會有關會議。
1985年2月27日	● 海關開始就化妝品和不含酒精飲品徵收稅款。
1985年3月1日	● 沙頭角管制站啟用。
1986年7月	● 新文錦渡管制站啟用。
1987年	● 香港海關正式成為世界海關組織（World Customs Organization，簡稱WCO）成員。
1987年12月	● 世界海關組織亞太區情報聯絡中心（Regional Intelligence Liaison Offices，簡稱RILO）正式啓用，香港海關並成為該中心的首屆營運單位。
1989年8月1日	● 毒販財產調查課成立。
1989年12月29日	● 落馬洲管制站啟用。
1991年2月	● 香港政府成立跨部門反走私特遣隊，集海關、警隊、皇家香港輔助空軍及英軍之力打擊「大飛」走私活動。
1993年11月1日	● 海關開始負責汽車首次登記稅的評估工作。
1994年4月1日	● 海關正式成立反走私香煙特遣隊，打擊香煙走私問題。
1995年4月1日	● 香港海關成立化學品管制課，負責監管受管制毒品化學前體的進出口。
1996年6月	● 世界海關組織周年會議在香港舉行。

Chronology Of Major Events In This Chapter

Time	Event
August 1977	● The Commerce and Industry Department underwent restructuring with the Preventive Service under its purview renamed the Customs and Excise Service.
December 1978	● The Third Plenary Session of the 11th Central Committee of Communist Party of China was convened, setting the path for China's reform and opening-up.
19 July 1979	● The Joint Intelligence Unit was co-established by the Customs and the Police at Kai Tak Airport for drug intelligence exchange.
August 1980	● Man Kam To Control Point came into operation.
June 1981	● The Customs was restructured. Three regional formations based in Hong Kong Island, Kowloon and the New Territories were established.
1 August 1982	● The Customs became an independent department.
29 February 1984	● The Customs levied ad valorem duty on European liquors.
June 1984	● The Customs began participating in the meetings of the Customs Co-operation Council.
27 February 1985	● The Customs started levying duties on cosmetics and non-alcoholic beverages.
1 March 1985	● Sha Tau Kok Control Point came into operation.
July 1986	● The new Man Kam To Control Point came into operation.
1987	● The Customs became an official member of the World Customs Organization (WCO).
December 1987	● The World Customs Organization's Regional Intelligence Liaison Offices (RILO) came into operation and the Hong Kong Customs became its first operating unit.
1 August 1989	● The Financial Investigation Group was set up.
29 December 1989	● Lok Ma Chau Control Point came into operation.
February 1991	● The Hong Kong Government set up a joint-departmental Anti-smuggling Task Force consisting of the Customs, the Police, the Royal Hong Kong Auxiliary Air Force and the British Army to combat smuggling involving high-powered speedboats.
1 November 1993	● The Customs started assessing Motor Vehicle First Registration Tax.
1 April 1994	● The Customs set up Anti-cigarette Smuggling Task Force to combat cigarette smuggling problem.
1 April 1995	● The Customs set up the Controlled Chemical Group to control the import and export of precursor chemicals used in illicit manufacture of dangerous drugs.
June 1996	● The Annual General Meeting of the World Customs Organization was held in Hong Kong.

「香港海關」成為獨立部門的歷程

1982年前的改組

隨着香港經濟日益蓬勃，與國際的交流不斷增加，緝私隊所扮演的角色亦愈加重要。然而，緝私隊之名稱卻未能完全反映其職能上的變革。1977年，工商署建議把「緝私隊」易名為「海關」（Customs and Excise Service）。1977年6月1日，當時的署理工商署署長杜華（William Dorward）於立法局討論《緝私隊（修訂）條例》（Preventive Service (Amendment) Bill）時指出，「緝私隊」之名稱在其成立之初是合適的，但當其職能不斷地擴大，涵蓋到諸如抗生素、動物，以至軍火等的進出口管制時，「緝私隊」之名稱便不足以反映其「護法守關」的重要職能。

同時，「緝私隊」的稱

【圖一】

時任署理工商署署長杜華於海關重組期間參觀羅湖管制站

【Picture 1】

William Dorward, the then Acting Director of Commerce and Industry, visits Lo Wu Control Point during the restructuring of the Customs



Section 1

HONG KONG CUSTOMS – COURSE TOWARDS BECOMING AN INDEPENDENT DEPARTMENT

Restructuring before 1982

With Hong Kong's blossoming economy and increasing international interaction, the role played by the Preventive Service became so increasingly significant that the name "Preventive Service" could no longer fully reflect the changes of its functions. In 1977, the Commerce and Industry Department recommended renaming the "Preventive Service" as "Customs and Excise Service". During the motion debate on the Preventive Service (Amendment) Bill at the Legislative Council on 1 June 1977, William Dorward, the then Acting Director of Commerce and Industry, pointed out that the name "Preventive Service" was appropriate at the time of its inception, but as its functions had diversified into import and export controls of antibiotics, animals and even firearms and ammunition, the name became no longer sufficient for reflecting its main function to enforce the law as gatekeeper of Hong Kong.

At the same time, the name "Preventive Service" might easily cause misunderstanding, necessitating expansive explanation on the Preventive Service's functions to representatives of Customs administrations from around the world during mutual contacts. In dealings with visiting tourists, officers of the Preventive Service often had to use the name "Customs" to clarify their identities. Yet, some people even confused "Preventive Service" with "family planning".¹ As some former Preventive Service members have recalled, the "Customs" label had been used to identify themselves since the early 1970s. In the public's perception, the name "Customs" was

謂亦容易惹人誤解，特別是當緝私隊與世界各地的海關機構聯絡時，往往都要多費唇舌向各國代表解釋緝私隊的職能。對於訪港遊客，緝私隊隊員更往往要以「Customs」（海關）來澄清身份。當時甚至有人因緝私隊「Preventive」之名而混淆緝私隊和家庭計劃（family planning）的意思。¹ 正如眾多前緝私隊隊員所言，他們在七十年代初已經以「海關」代表自己。對普羅大眾而言，「海關」一詞已經等同，甚至取代了「緝私隊」這個不合時宜的稱謂。通過修改法例，確立「海關」的法定地位，是大勢所趨的轉變。

1977年8月，工商署的英文名字由「Commerce and Industry Department」改稱為「Trade, Industry and Customs Department」，凸顯了海關在工商業範疇的職能。緝私隊的名稱亦正式改為海關。海關總監一職由工商署署長兼任，下設一名副總監和兩名助理總監。兩名助理總監中，一名專責海關及課稅服務，另一名專責行政及貿易管制事宜。

至1979年1月，工商署進行內部改革，分設三個主要部門，分別為貿易處（Trade Sub-department）、工業處（Industry Sub-department）與海關及管制處（Customs and Controls Sub-department）。當時的海關及管制處其實已是現時海關的縮影，主要負責兩個職能，即由海關部隊負責的把關及保稅職能和由貿易管制處負責的管制貿易工作。

從1981年6月起，海關及管制處以三個地域作為行政劃分，即香港島、九龍和新界分區，分別選址中環林士街、尖沙咀帝國中心和荃灣東亞商場（後遷往粉嶺沙頭角公路1號龍躍頭段）為總部所在。三個分區除負責區內巡邏緝毒等執法工作、處理該區稅收和牌照事宜以及貿易視察外，其餘職責則各有重點：港島分區負責香港全境水域的管理，主力打擊海上走私；九龍分區主要負責機場的檢查工作；而新界分區則以打擊邊境及貨櫃碼頭的走私為主。

此後，海關主力執行有關應課稅品、危險藥物（包括毒品）、保護版權及進出口管制的法例，並確立了一系列與各出

indeed a synonym or even a substitution for the outdated name “Preventive Service”. Amending the law to establish the statutory status of the “Customs” was an inevitable trend.

In August 1977, the Commerce and Industry Department was renamed the Trade, Industry and Customs Department, highlighting the functions of the Customs in the areas of trade and industry. The Preventive Service was also renamed the Customs and Excise Service. The Director of Commerce and Industry also took up the post of Commissioner of Customs and Excise, with a Deputy Commissioner and two Assistant Commissioners subordinate to him. One of the Assistant Commissioners specialized in customs and excise services, while the other in administration and trade controls.

In January 1979, the Trade, Industry and Customs Department was restructured into three sub-departments, namely the Trade Sub-department, the Industry Sub-department and the Customs and Controls Sub-department. The Customs and Controls Sub-department at that time was indeed a miniature of the current Customs and Excise Department, whose two core functions, namely customs and excise and trade controls were undertaken by the Customs and Excise Service and the Trade Controls Division respectively.

From June 1981 onwards, three regional formations were established, namely Hong Kong Island, Kowloon and New Territories Regions, each with its own headquarters respectively at Rumsey Street in Central, Empire Centre in Tsim Sha Tsui and East Asia Commercial Centre in Tsuen Wan (subsequently moved to 1 Sha Tau Kok Road, Lung Yeuk Tau, Fanling). On top of the common duties of law enforcement patrol and drugs investigation, duty collection and licensing as well as trade inspections, the three Regions each had its own focus of operation: the Hong Kong Region to combat sea-smuggling in the entire Hong Kong waters, the Kowloon Region to focus on inspection duties at the airport, and the New Territories Region to fight smuggling activities across the borders and at the container terminals.

Henceforth, the Customs focused on enforcing the ordinances relating to dutiable commodities, dangerous drugs, copyright protection and import and export controls. A series of border control functions was firmly established, including prevention of illegal import of goods not in compliance with standards or jeopardizing public health. The Customs also

【圖二】

八十年代位於粉嶺的海關新界區總部

【Picture 2】

Headquarters of the New Territories Region in Fanling in the 1980s



入境口岸有關的職能，包括防止非法進口不合標準及危害市民健康的貨物。海關亦加強其貿易管制的功能，在本地和國際反走私問題上扮演更主動的角色。海關更成為香港唯一負責打擊有關文字、影像和音樂作品侵權活動的刑事執法機構。

1982年海關成為獨立部門的經過

海關於1982年8月1日成為獨立部門。原來的工商署則分拆成三個獨立部門，分別為工業署 (Industry Department)、貿易署 (Trade Department) 及海關 (Customs and Excise Department)，三者均隸屬於布政司署新成立的工商科 (Trade and Industry Branch)。海關自1909年先後隸屬於出入口管理處及工商署的歷史成為過去。負責是次改組的海關總監莊敦賢 (Douglas Arthur Jordan)，於1977年11月來港擔任海關副總監，以其在英國海關工作逾40年的經驗帶領香港海關步上自主及現代化的道路。

獨立後的海關分兩大架構，各由一位助理總監帶領，分別負責海關部隊 (Customs and Excise Service) 和行政及貿易管制 (Administration and Trade Controls) 方面的工作。海關部隊轄下包括六個主要部份，分別專責總部、調查、政務檢討和香港島、九龍及新界分區，執行與應課稅品、危險藥物、進出口管制和保護版權等有關法例。而行政及貿易管制方面，則包括部門行政、會計支援、貿易管制行動和貿易管制調查之職能，主責部門行政事宜及處理貿易管制的執法工作。² 與此同時，海關人員數目由七十年代末約1,000人增至獨立時的2,600人。海關總監莊敦賢提到，增加人手的其中一個目的是要配合各種儀器，例如金屬探測器及X光監測機的技術提升。各關口會應用這些先進的儀器，探測軍火和違禁品。而海關船隊的規模亦有所提升，原有的七艘海上巡邏船逐步被14艘新式的艦隻取代。

strengthened its function in trade controls, playing a more active role in countering the smuggling problems locally and internationally. Besides, the Hong Kong Customs even became the only local criminal law enforcement agency empowered to combat copyright infringement of literary, visual and musical works.

Customs' Road to Independence in 1982

On 1 August 1982, the Hong Kong Customs became an independent department. The Trade, Industry and Customs Department was defederalized into three independent departments, namely the Industry Department, the Trade Department and the Customs and Excise Department, operating under the newly formed Trade and Industry Branch of the Government Secretariat. The history of the Customs under the jurisdictions of the Imports and Exports Department and then the Trade, Industry and Customs Department since 1909 was finally over. Douglas Arthur Jordan, the then Commissioner of Customs and Excise, was the architect of the restructuring. He came to Hong Kong to take up the office of Deputy Commissioner in November 1977. With over 40 years' experience in the British Customs, he was the one who led the Hong Kong Customs through the path to independence and modernization.

After its independence, the Customs and Excise Department comprised two major components, each led by an Assistant Commissioner, respectively in charge of the functions of the Customs and Excise Service and the Administration and Trade Controls. Under the structure of the Customs and Excise Service, there were six major functions, namely the Customs and Excise Headquarters, Customs Technical Bureau, Customs Investigation Bureau, Hong Kong Island Region, Kowloon Region and New Territories Region, enforcing ordinances on dutiable commodities, dangerous drugs, import and export controls and copyright protection. On the side of Administration and Trade Controls, there were the Administration Branch, Accounts and Supplies Branch, Trade Controls Operations Branch and Trade Controls Investigation Branch, mainly responsible for administration of the Department and law enforcement matters in trade controls.² At the same time, the Customs had grown from a force of around 1,000 members in the late 1970s to 2,600 at its independence. Commissioner Jordan believed one of the major objectives of increasing manpower was to coincide with technological advancement in sophisticated instruments such as metal detectors and X-ray examination systems being applied to detect munitions and contrabands at the control points. Another objective was to enable the Department to go in sync with the expansion of the Customs fleet, whose seven patrol launches were being incrementally replaced by 14 modern launches.

表一 原屬工商署執行的法例於分拆後的安排：³

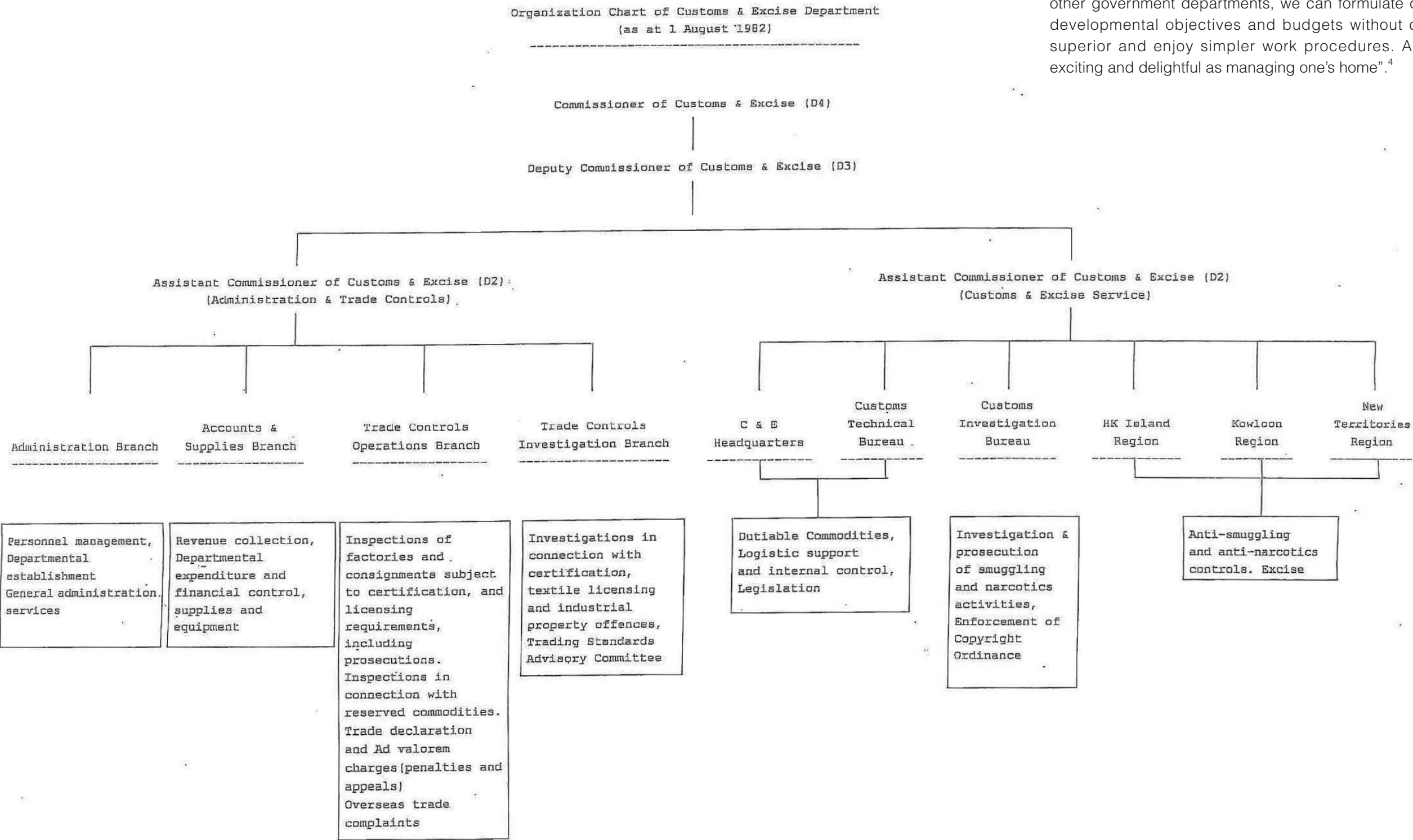
執法部門 / 組織改變	條例名稱
由工商署執法轉為海關執法	<ul style="list-style-type: none">版權條例 (第 39 章)進出口條例 (第 60 章) , 第 3,8,9,11,33 和 36 節除外進出口 (登記) 規例 (第 60 章, 附屬法例)呈交報關單的地點及方式 (第 60 章, 附屬法例)船貨點算員 (執照) 條例 (第 85 章)應課稅品條例 (第 109 章)雜類牌照規例 (第 114 章, 附屬法例) 第 21(b) 條公共收入保障條例 (第 120 章, 第 4 條)乙酰化物 (管制) 條例 (第 145 章)儲備商品條例 (第 296 章) 第 4,5 和 10 條儲備商品 (進出口及儲備存貨管制) 規例 (第 296 章, 附屬法例) 第 7A,9(2) 及 21 條儲備商品 (批發售賣的管制) 規例 (第 296 章, 附屬法例) 第 12 條工業訓練 (製衣業) 條例 (第 318 章)非政府簽發產地來源證保障條例 (第 324 章)香港海關條例 (第 342 章)商品說明條例 (第 362 章)
由工商署執法轉為貿易署執法	<ul style="list-style-type: none">進出口條例 (第 60 章) 第 3, 5, 8, 9, 11, 33 及 36 條進出口 (費用) 規例 (第 60 章, 附屬法例)進出口 (戰略物品) 規例 (第 60 章, 附屬法例)出口 (產地來源證及英聯邦特惠稅證) 規例 (第 60 章, 附屬法例)進口 (輻射) (禁止) 規例 (第 60 章, 附屬法例)儲備商品條例 (第 296 章) , 第 4 及 10 條除外儲備商品 (進出口及儲備存貨管制) 規例 (第 296 章, 附屬法例) , 第 7A,9(2) 及 21 除外儲備商品 (批發售賣的管制) 規例 (第 296 章, 附屬法例) , 第 12 條除外輻射條例 (第 303 章) 第 3(2)(a)(iii) 條香港出口信用保險局條例 (第 1115 章) 第 10(2)(a) 條
由工商署執法轉為工商科執法	<ul style="list-style-type: none">香港貿易發展局條例 (第 1114 章) 第 11(1)(b)(vi) 條

Table 1: Changes in Law Enforcement Arrangement after Deferalization of the Trade, Industry and Customs Department ³

Changes in Law Enforcing Department/ Organization	Ordinances
From Trade, Industry and Customs Department to Customs and Excise Department	<ul style="list-style-type: none">Copyright Ordinance (Cap. 39)Import and Export Ordinance (Cap. 60), except sections 3, 8, 9, 11, 33 and 36Import and Export (Registration) Regulations (Cap. 60, sub. leg.)Places for Lodging Import or Export Declarations Notice (Cap. 60, sub. leg.)Tallyclerks (Licensing) Ordinance (Cap. 85)Dutiable Commodities Ordinance (Cap. 109)Miscellaneous Licenses Regulations (Cap. 114, sub. leg.), regulation 21(b)Public Revenue Protection Ordinance (Cap. 120), section 4Acetylating Substances (Control) Ordinance (Cap. 145)Reserved Commodities Ordinance (Cap. 296), sections 4, 5 and 10Reserved Commodities (Control of Imports, Exports and Reserve Stocks) Regulations (Cap. 296, sub. leg.), regulations 7A, 9(2) and 21Reserved Commodities (Control of Sales by Wholesale) Regulations (Cap. 296, sub. leg.), regulation 12Industrial Training (Clothing Industry) Ordinance (Cap. 318)Protection of Non-Government Certificates of Origin Ordinance (Cap. 324)Customs and Excise Service Ordinance (Cap. 342)Trade Descriptions Ordinance (Cap. 362)
From Trade, Industry and Customs Department to Trade Department	<ul style="list-style-type: none">Import and Export Ordinance (Cap. 60), sections 3, 5, 8, 9, 11, 33 and 36Import and Export (Fees) Regulations (Cap. 60, sub. leg.)Import and Export (Strategic Commodities) Regulations (Cap. 60, sub. leg.)Export (Certificates of Origin and Commonwealth Preference Certificates) Regulations (Cap. 60, sub. leg.)Import (Radiation) (Prohibition) Regulations (Cap. 60, sub. leg.)Reserved Commodities Ordinance (Cap. 296), except sections 4 and 10Reserved Commodities (Control of Imports, Exports and Reserve Stocks) Regulations (Cap. 296, sub. leg.), except regulations 7A, 9(2) and 21Reserved Commodities (Control of Sales by Wholesale) Regulations (Cap. 296, sub. leg.), except regulation 12Radiation Ordinance (Cap. 303), section 3(2)(a)(iii)Hong Kong Export Credit Insurance Corporation Ordinance (Cap. 1115), section 10(2)(a)
From Trade, Industry and Customs Department to Trade and Industry Branch	<ul style="list-style-type: none">Hong Kong Trade Development Council Ordinance (Cap. 1114), section 11(1)(b)(vi)

從表一可見，由原來的海關和貿易管制部門所組成的新海關，在執法範疇上比以往更清晰。這項變革使原來架構龐大的工商署分成三個具有高度專業分工的部門，由各部門直接向政府決策層負責，有助提升行政效率。海關獨立為部門後，處理內部事務時享有充分的自主權，海關總監莊敦賢曾稱：「我及財政司像自己管

【圖三】
1982 年海關組織架構圖
[Picture 3]
Organization chart of Customs and Excise Department in 1982



As evidenced in Table 1, the law enforcement areas of the new Customs became much clearer after merging with the Trade Controls Division. This reform transformed the mammoth Trade, Industry and Customs Department into three highly specialized departments, which directly reported to the policy bureaux of the Government Secretariat, resulting in efficiency improvement. As an independent department, the Customs enjoyed full autonomy in internal matters. In the words of Commissioner Jordan, “like other government departments, we can formulate our own plans, developmental objectives and budgets without consulting the superior and enjoy simpler work procedures. Anyhow, it’s as exciting and delightful as managing one’s home”.

中國經濟開放政策

經過長達 10 年的文化大革命（1966-1976）後，在 1978 年 12 月的中共中央十一屆三中全會中，鄧小平首先提出對外開放的構思。到翌年 5 月，更明確提出了以開放經濟來換取外來投資的方針。⁵ 隨後幾年，中國政府陸續推出政策以落實改革開放：1980 年 5 月起把深圳、珠海、汕頭及廈門四地試辦的出口特區改稱為經濟特區，1988 年再加入海南省，在這些特區實施類似國際自由港的政策以吸引外資；1982 年通過將對外開放政策載入《中華人民共和國憲法》；1984 年開放上海、廣州等城市為經濟技術開發區，在開發區實施進出口免稅；1985 年開闢長江三角洲、珠江三角洲等沿海經濟開放區，使沿海地區經濟日漸繁榮。⁶ 從表二可見，自實施開放政策後，中國出口的貨品不斷增加，比開放前的平均 55 億美元多出好幾倍；八十年代中後期的增幅更為驚人，1990 年的出口總值達開放時的四倍。

Section 2

ECONOMIC LIBERALIZATION POLICY OF CHINA

After a decade of Cultural Revolution (1966-1976), Deng Xiaoping first advocated in December 1978 the idea of opening up the country to the outside world at the Third Plenary Session of the 11th Central Committee of the Communist Party of China. In May the following year, he advanced explicitly the direction towards economic liberalization in exchange for foreign investments in China.⁵ In the years that followed, the Chinese Government launched incrementally a series of measures to materialize the policy of reform and opening-up. From May 1980 onwards, the four Chinese cities designated as the special export processing zones, namely Shenzhen, Zhuhai, Shantou and Xiamen, were converted into Special Economic Zones, with Hainan Province joining the list in 1988. These Special Economic Zones practised policies similar to international free ports to attract foreign investment. In 1982, the Policy of Reform and Opening-up was enshrined in the Constitution of the People's Republic of China. In 1984, cities like Shanghai and Guangzhou were established as Economic and Technological Development Zones, where export and import tariff would be exempted. In 1985, coastal cities within the Yangtze River Delta, the Pearl River Delta, etc were developed into economic open zones, gradually enlivening the economy of the coastal areas.⁶ As evidenced in Table 2, after the implementation of the opening-up policy, Chinese exports continued to rise to as many as several times more than the average US\$5.5 billion before that. The rise after the mid-1980s was even more astounding, with the total value of exports in 1990 hitting four times that recorded at the beginning of the reform.

表二 中國進出口貿易數字及增長率 (1970-90) ⁷

年份	出口		進口	
	價值 (百萬美元)	增長率 (%)	價值 (百萬美元)	增長率 (%)
1970	2,260	2.5	2,326	27.5
1971	2,636	16.6	2,205	-5.2
1972	3,443	30.6	2,858	29.6
1973	5,819	69	5,157	80.4
1974	6,949	19.4	7,619	47.7
1975	7,264	4.5	7,486	-1.7
1976	6,855	-5.6	6,578	-12.1
1977	7,590	10.7	7,214	9.7
1978	9,745	28.4	10,893	51
1979	13,658	40.2	15,675	43.9
1980	18,272	33.8	19,550	24.7
1981	22,007	21.5	22,015	10
1982	22,321	1.5	19,285	-12.4
1983	22,226	-0.5	21,390	10.9
1984	26,139	17.6	27,410	28.1
1985	27,350	4.7	42,252	54.1
1986	30,942	13.1	42,904	1.6
1987	39,437	27.7	43,216	0.7
1988	47,540	20.4	55,251	27.8
1989	52,486	10.4	59,142	7
1990	62,070	18.3	53,360	-9.8

隨着中國的經濟改革進行，香港可算是最大的得益者之一。雖然國內不少城市陸續對外開放，但是在和國際交往上，香港依然佔有重要地位。香港具備地理位置、華人社會和西方制度等優勢，有助長久以來不諳西方事務的中國商走進國際市場。不少中國商都以香港作對外交易平台，又在港舉辦推廣中國商品的展銷會；香港的法律顧問亦為國內外商家提供諮詢服務，讓雙方了解兩地的法律差異。除此之外，中國商亦會在香港收集國外市場和技術資訊，以提升自身水平，並

Table 2: China's Trade Figures and Growth Rates (1970-90) ⁷

Year	Exports		Imports	
	Value (US\$ in Million)	Growth rate (%)	Value (US\$ in Million)	Growth rate (%)
1970	2,260	2.5	2,326	27.5
1971	2,636	16.6	2,205	-5.2
1972	3,443	30.6	2,858	29.6
1973	5,819	69	5,157	80.4
1974	6,949	19.4	7,619	47.7
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1981	22,007	21.5	22,015	10
1982	22,321	1.5	19,285	-12.4
1983	22,226	-0.5	21,390	10.9
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1987	39,437	27.7	43,216	0.7
1988	47,540	20.4	55,251	27.8
1989	52,486	10.4	59,142	7
1990	62,070	18.3	53,360	-9.8

Hong Kong was indeed one of the major beneficiaries of China's economic reform. Although many Mainland cities were opening up to the outside world one after another, Hong Kong still played an important part when it came to interacting with the international community. With its excellent geographical location and the advantage of a Chinese community practising the Western system, Hong Kong was able to help the Chinese businessmen, who knew very little about the Western world, to enter the international market. Hong Kong was therefore used as a platform for many Chinese businessmen to trade with their foreign counterparts and hold trade fairs to promote Chinese products. Legal consultants in Hong Kong also offered consultation services to both Chinese and foreign businessmen to help them better understand the differences between the two legal systems in Hong Kong and China. On the other hand, Chinese businessmen

了解其他國家消費情況，為出口貨品打入國際市場作準備。外國商家，尤其是大型跨國企業，亦寄望在中國龐大的消費潛力中分一杯羹。香港的完善基礎設施和對外資積極開放的態度，正切合這些外國商家所需，他們於是紛紛來港設立分公司或亞太區總部，以便打入中國市場。⁸

香港與中國的貿易亦隨着中國的經濟開放而日見頻繁。從表三可見，七十年代香港的進口貿易主要依靠日本和中國，自開放以後，來自中國的紡織品和成衣不斷增加，在 1978 年至 1982 年短短五年間，中國進口的比例上升超過 6%，貼近日本水平。在轉口貿易方面，中國所佔的比重更是以倍數上升：由 1978 年的 1.6% 上升至 1982 年的 18%，增幅超過 10 倍。這反映自中國開放後，香港在中國對外貿易方面的重要性。港商在轉口貿易中的角色，是替買賣雙方擔任中介人。中國開放不久，對外商及國內買家而言，進行直接交易的風險太高；港商在此契機下，為他們提供間接貿易，便利雙方的商貿活動，香港遂成為八十年代的一個重要轉口港。⁹ 隨着中港貿易愈益頻繁，海關也配合社會的轉變與時並進，加強在進出口方面的檢查，緊守香港各個口岸之餘，亦協助發展當時新建的口岸。

表三 香港與主要貿易夥伴進口和轉口貿易數據比較 (1964-1982) ¹⁰

年份	進口 (以 100% 為全部)					轉口 (以 100% 為全部)				
	日本	新加坡	英國	美國	中國	日本	新加坡	印尼	美國	中國
1964	18.1	3	9.8	11.5	23	14.7	13.9	15.3	3.4	3.4
1968	21.8	2.1	8.7	13.8	19.5	16.4	10.8	15.7	6.4	1.7
1972	23.3	3.1	6.6	11.9	17.7	20.1	10.5	7.8	8.8	2
1974	20.9	5.5	5.7	13.5	17.6	14.4	12.1	8.6	7.2	2.8
1976	21.6	7.7	4.2	12.3	17.9	16.8	10.5	7.9	9.6	1.4
1977	23.7	5.9	4.5	12.5	16.6	13.6	10.8	9	10.8	1.8
1978	22.8	5.1	4.7	11.9	16.7	17.3	10.5	9.9	9.3	1.6
1979	22.5	5.6	5.1	12.1	17.6	12.4	9	8.4	10	6.6
1980	23	6.6	4.9	11.8	19.7	7.3	8.3	9.2	10.3	15.4
1981	23.2	7.7	4.5	10.4	21.3	6.7	7.8	10.2	11.5	19.3
1982	22.1	7.1	4.8	10.8	23	5.8	8.2	10.4	12.7	18

collected information about overseas markets and technology in Hong Kong so as to enhance the quality of their products and understanding of the consumer patterns in other countries, ultimately to prepare for launching their products into the international market. Foreign enterprises, especially multinational conglomerates, were also interested in sharing the immense consumptive market in China. With the excellent infrastructures, positive and open attitudes towards foreign investments, Hong Kong offered all that foreign enterprises wanted for business. Many foreign enterprises flocked to Hong Kong to establish branches or Asia-Pacific headquarters in order to tap the China market.⁸

Meanwhile, trade between Hong Kong and Mainland China grew gradually following China's economic reform. As Table 3 shows, in the 1970s, Hong Kong's import trade relied heavily on Japan and China. With China's economic reform, more and more Chinese textiles and garments were imported into Hong Kong. In only five short years from 1978 to 1982, the proportion of Chinese imports rose by more than 6%, edging closer to that of Japanese imports. As for re-export trade, the proportion of Chinese products skyrocketed exponentially from 1.6% in 1978 to 18% in 1982, a surge by more than ten-fold. These figures reflected the significance of Hong Kong towards China's external trade after the economic reform. In re-export trade, Hong Kong businessmen played the role of intermediaries between the buying and selling parties. At the initial stage of China's economic reform, direct trade between foreign businessmen and Chinese buyers was considered by both parties as a high-risk business. Seizing this opportunity, Hong Kong businessmen provided the two parties with indirect trade services and facilitated their trading activities, assuming the role as a vital entrepôt in the 1980s.⁹ While the trading activities between China and Hong Kong were increasing, the Customs responded to the social changes and adapted with the times, strengthening its import and export control at the various control points in Hong Kong on one hand, and assisting in developing the new control points then under construction on the other.

Table 3: Comparison of Import and Re-export Trade with Hong Kong's Major Trading Partners (1964-1982) ¹⁰

Year	Import (with 100% as Total)					Re-export Trade (with 100% as Total)				
	Japan	Singapore	U.K.	U.S.A.	China	Japan	Singapore	Indonesia	U.S.A.	China
1964	18.1	3	9.8	11.5	23	14.7	13.9	15.3	3.4	3.4
1968	21.8	2.1	8.7	13.8	19.5	16.4	10.8	15.7	6.4	1.7
1972	23.3	3.1	6.6	11.9	17.7	20.1	10.5	7.8	8.8	2
1974	20.9	5.5	5.7	13.5	17.6	14.4	12.1	8.6	7.2	2.8
1976	21.6	7.7	4.2	12.3	17.9	16.8	10.5	7.9	9.6	1.4
1977	23.7	5.9	4.5	12.5	16.6	13.6	10.8	9	10.8	1.8
1978	22.8	5.1	4.7	11.9	16.7	17.3	10.5	9.9	9.3	1.6
1979	22.5	5.6	5.1	12.1	17.6	12.4	9	8.4	10	6.6
1980	23	6.6	4.9	11.8	19.7	7.3	8.3	9.2	10.3	15.4
1981	23.2	7.7	4.5	10.4	21.3	6.7	7.8	10.2	11.5	19.3
1982	22.1	7.1	4.8	10.8	23	5.8	8.2	10.4	12.7	18

由於中港商貿交流持續發展，連接兩地的口岸亦隨之陸續開通。現已停用的大角咀碼頭曾於 1978 年 11 月 17 日開辦來往中港客運飛翔船的航線，乘客數目由 1979 年的 16 萬上升至 1984 年的 160 萬；1979 年 4 月 4 日，第一班來往九龍和廣州的直通火車開出，雖然屬於試驗性質，但標誌着當時停滯已久的中港人流物流會隨之蒸蒸日上；陸路管制站方面，文錦渡管制站於 1980 年 8 月正式啟用，至 1986 年 7 月發展成現時的新文錦渡管制站；沙頭角管制站則於 1985 年 5 月 1 日開始運作；而流量最大的落馬洲管制站亦於 1989 年 12 月 29 日通車。以上各邊境口岸相繼於短短 10 年內完成，反映香港與內地，尤其與廣東省的經濟合作持續發展。海關在上述各口岸所執行的反走私和緝毒工作，對維護本港稅收和社會安全可謂至關重要。

以往緝私隊在口岸執法時，都是由隊員徒手為旅客及貨物進行檢查的。最常見於各口岸關卡的，除了當值的緝私隊人員外，就是檢查台和驗貨台。緝私隊人員會在俗稱「豬肉台」的檢查台上，徒手檢查旅客所攜帶的行李；至於被揀選作檢驗的出入境貨櫃，則會在俗稱「大倉」的入境驗貨台，或俗稱「細倉」的出境驗貨台上，由緝私隊人員徒手把貨櫃內的貨物搬出來檢驗。然而，隨着科技的進步，海關自七十年代起，開始在各口岸引入先進的儀器提高清關和執法能力，例如：X 光檢查器便於 1982 年起在所有關口應用。



【圖四】

啟德機場「豬肉台」

[Picture 4]

"Pork table" at Kai Tak Airport

As commercial activities between China and Hong Kong continued to develop, more control points connecting the two places were opening up one after another. On 17 November 1978, the now defunct Tai Kok Tsui Ferry Pier started running China-Hong Kong passenger hover-ferry service, and the passenger throughput soared from 0.16 million in 1979 to 1.6 million in 1984. On 4 April 1979, the first Kowloon-Guangzhou through train departed. Though a pilot run, it foreshadowed a steady increase in passenger and cargo flow between China and Hong Kong after years of stagnant growth. As for land border crossings, Man Kam To Control Point went into operation in August 1980 and then further developed into the current New Man Kam To Control Point in July 1986; Sha Tau Kok Control Point was commissioned on 1 May 1985 and the busiest checkpoint, the Lok Ma Chau Control Point on 29 December 1989. These border crossings were completed within a rather short span of 10 years, which reflected the enhancing economic cooperation between Hong Kong and Mainland China, Guangdong Province in particular. The Customs' anti-smuggling and anti-drug efforts at these crossings were of utmost importance in safeguarding government revenue and maintaining public order of Hong Kong.

In the past, the Preventive Service officers used to inspect passengers and cargo with bare hands in enforcing the law at the control points. Apart from those Preventive Service officers on duty, most commonly seen at the control points were rows of inspection tables and cargo examination platforms. Passengers' luggage was inspected by the Preventive Service officers by hand on inspection tables nicknamed "pork tables". Containers selected for inspection were examined at either incoming cargo examination compounds nicknamed "the big warehouse" or outgoing cargo examination compounds "the small warehouse" where Preventive Service officers unloaded by hand the goods out of the containers for examination. But with the advent of technology, the Customs started introducing modern equipment from the 1970s onwards at the control points to speed up clearance and strengthen law enforcement. For example, X-ray examination systems have been introduced at all control points since 1982.



【圖五】
1988 年 X 光車啓用儀式
[Picture 5]
Inauguration ceremony of Mobile X-ray Van in 1988



【圖六】
1988 年 X 光車
[Picture 6]
Mobile X-ray Van in 1988



【圖七】
穿孔機曾在陸路口岸使用，為每套出入口載貨艙單打孔，編印獨一無二的載貨艙單編號，減省以往由人手蓋印的工序。
[Picture 7]
Perforator was used at land border control points to perforate at one time the whole set of import and export cargo manifests with a unique number, which saved the procedure of chopping each cargo manifest by hand



【圖八】
由高空拍攝的文
錦渡管制站
[Picture 8]
Aerial view of
Man Kam To
Control Point



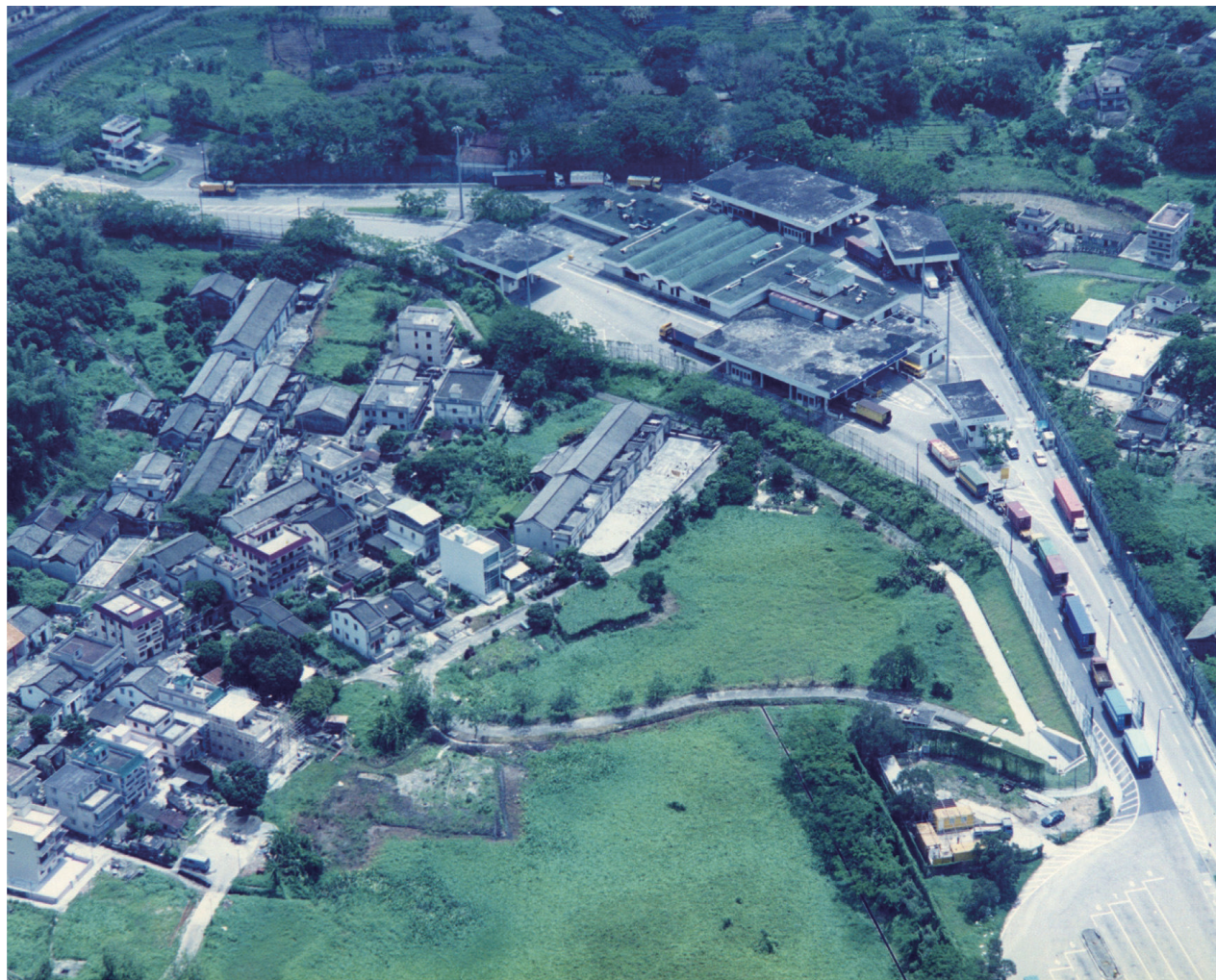
【圖九】
八十年代文錦渡管制站
[Picture 9]
Man Kam To Control Point
in the 1980s



【圖十】
八十年代初上水驗貨站
[Picture 10]
Shang Shui Cargo
Examination Post in the
early 1980s



【圖十一】
羅湖管制站舊貌
[Picture 11]
Old Lo Wu Control Point



【圖十二】
由高空拍攝的沙頭角管制站
[Picture 12]
Aerial view of Sha Tau Kok
Control Point

【圖十三】
八十年代沙頭角管制站
[Picture 13]
Sha Tau Kok Control Point
in the 1980s



經濟轉型與海關重組

因應中國的改革開放，香港的經濟模式也從製造工業轉型至服務行業。二次世界大戰後，由於正值國共內戰及聯合國對華禁運時期，香港工業得以迅速發展，並於其後 20 年成為香港最重要的經濟支柱。1980 年，從事製造工業及相關行業的人數便高達 100 萬人，佔當時總人口五分之一。然而，七十年代先後出現的全球石油危機及中國開放政策都令不少本地工廠北移往內地，本港工業重要性日減。開放後的中國，為廠商提供大量人力和土地資源，而珠江三角洲營商成本較低，亦吸引了不少商家到該處開設新廠房；當時，廣東省的外資，有高達八成的資本都是來自香港的。從表四可見，八十年代本港勞動密集式的產品，如成衣、金屬製品等，出口大都呈下跌的趨勢；反而高科技及高成本的產品，如機械、電子產品等，所佔的比重則日漸上升。這些數字反映了本地工業轉型情況，同時亦是本地工業漸趨式微的先兆。¹¹

Section 3

RESTRUCTURING OF ECONOMY AND REORGANIZATION OF CUSTOMS

Following China's policy of reform and opening-up, Hong Kong has evolved from a manufacturing to a service-based economy. After the Second World War, as China had erupted into the Civil War and the United Nations had imposed embargo against China, industry grew rapidly to becoming the most important economic pillar of Hong Kong in the ensuing two decades. In 1980, the worker population in the manufacturing industry and related professions amounted to as many as a million, equivalent to one-fifth of the total population at the time. In the 1970s, due to the global oil crisis and China's opening-up policy, many local factories moved northwards into the Mainland, diminishing the importance of industry in Hong Kong. Apart from the abundant labour and land supply while China was opening up, the relatively low operating costs in the Pearl River Delta Region also drew in many businessmen to set up factories there. At that time, almost 80% of foreign capital in Guangdong Province came from Hong Kong. As Table 4 shows, the majority of labour-intensive Hong Kong products, such as garments and metal products, saw a downward trend in export in the 1980s, while there were increases in export of high-technology and high-cost products. These figures highlighted the phenomenon of the restructuring of the local industries, and foreboded the decline of the manufacturing sector in Hong Kong.¹¹

表四 本地製品出口份額分布 (1980-1990) ¹²

產品	1980 年 (%)	1985 年 (%)	1990 年 (%)
紡織品	6.7	6.0	7.5
工業機械	0.9	2.0	2.6
辦公室用機器	3.0	5.4	7.2
通訊及音響器材	7.4	6.9	7.4
電器及電子產品	6.6	7.7	7.7
金屬製品	3.0	2.3	2.0
家具及設備	1.7	1.2	0.7
旅行用品及手袋	2.2	1.2	0.5
成衣	34.6	35.6	31.9
鞋	0.9	0.8	0.4
專業及科學儀器、鐘錶	10.6	8.6	10.2
首飾	1.6	2.2	3.0
塑膠產品	1.2	1.7	1.9
紙品及印刷品	0.9	1.1	1.9
玩具	8.8	7.6	2.4
塑料	0.2	0.4	2.0
煙草及香煙	0.2	0.7	1.3
其他	9.5	8.6	9.4
合計	100.0	100.0	100.0

香港製造業日漸式微，取而代之的是服務行業，如金融、旅遊、運輸等行業相繼崛起。

民航事業的發展推動了世界各地的旅客到本港觀光。本港旅遊業於六十年代開始萌芽，到 1972 年，訪港旅客的數字首次突破百萬大關；八十年代中期，每年的訪港旅客人數更達 300 萬人次。香港完善的交通網絡、「美食天堂」及「購物天堂」等美譽都成功吸引大量旅客，旅遊業的收益由 1966 年的 12.65 億元上升至 1980 年的 65.29 億元，反映旅遊業的蓬勃程度。¹³

運輸業的快速增長對海關工作有直接影響。隨着交通工具搭載能力的提升，以及中國改革開放政策的實施，陸路和內河運輸均大幅增加，香港貨運業得以迅速發展。在短短 20 年

Table 4: Distribution in Exports of Local Products (1980-1990) ¹²

Product	1980 (in %)	1985 (in %)	1990 (in %)
Textile	6.7	6.0	7.5
Industrial Machinery	0.9	2.0	2.6
Office Machinery	3.0	5.4	7.2
Communications and Audio Equipment	7.4	6.9	7.4
Electrical Appliances and Electronic Products	6.6	7.7	7.7
Metal Products	3.0	2.3	2.0
Furniture and Fixture	1.7	1.2	0.7
Travel Accessories and Handbags	2.2	1.2	0.5
Apparel	34.6	35.6	31.9
Footwear	0.9	0.8	0.4
Professional and Scientific Instruments, Watches	10.6	8.6	10.2
Jewellery	1.6	2.2	3.0
Rubber Products	1.2	1.7	1.9
Paper and Printed Matters	0.9	1.1	1.9
Toys	8.8	7.6	2.4
Plastic	0.2	0.4	2.0
Tobacco and Cigarettes	0.2	0.7	1.3
Others	9.5	8.6	9.4
Total	100.0	100.0	100.0

As Hong Kong's manufacturing industry was falling out of fashion, the service sector including financial services, tourism and transport was rising to prominence.

The development of the civil aviation industry made it easier for tourists from all over the world to visit Hong Kong. The local tourism industry began to grow in the 1960s, and in 1972, the tourist throughput for the first time broke through one million. In the mid-1980s, the annual throughput rose even further to three million. Hong Kong's excellent transport network, together with its fame as the "Gourmets' Paradise" and the "Shoppers' Paradise" etc, all successfully drew in waves of tourists. The tourism receipts rose from HK\$1.265 billion in 1966 to HK\$6.529 billion in 1980, indicating the robustness of the tourism industry.¹³

As always, the Customs was susceptible to the rapid growth of the transport industry. With the increasing transport capacity and the surging volume of land and river transport following China's

間，貨運增長便有五倍多。另一方面，海運的發展也鞏固了香港航運中心的地位。葵涌貨櫃碼頭在 1972 年投入服務後，陸續在原有的三個碼頭附近加建，發展成現在的九個貨櫃碼頭和 24 個泊位。¹⁴ 為配合物流增長及加快貨物清關，海關在增加人手的同時，亦於 1997 年興建海關葵涌大樓，配備先進清關設施以應付物流增長的需要。這座大樓在 2001 年啓用，是海關及香港物流業發展的一個重要里程碑。



【圖十四】
海關葵涌大樓外貌
[Picture 14]
Kwai Chung Customhouse

表五 香港貨運、旅客和交通情況 (1971 年 -1990 年) ¹⁵

年份	進出境旅客總數 (單位：千人)	進出境貨物總重 (單位：公噸)	進出境航機總數	進出境遠洋輪船總數
1971	6,224	15,932,842	48,873	15,428
1974	9,664	19,893,664	52,929	14,691
1977	11,767	27,269,234	50,050	17,884
1980	21,164	35,769,700	54,569	20,569
1984	33,696	51,540,504	57,016	23,783
1987	51,744	71,249,093	73,643	29,729
1990	63,667	87,375,101	105,782	37,671

上述行業的崛起亦帶動其他周邊行業，如飲食、客運、娛樂事業等的興起，海關架構也須要跟上時代的步伐不斷革新。1989 年 7 月，海關總監韋能信 (Patrick John Williamson) 向公眾宣布海關進行架構改革。他認為舊有制度已經「過時和死板」，未能面對九十年代的挑戰。而最重要的是，以地域作行政劃分為海關在執行任務上增添了麻煩。因此，是次改革主要把以地域作行政劃分的架構改為以功能劃分，並新設四個分處：海關行政總處 (Headquarters Branch)、海關行動處 (Operations Branch)、海關調查處 (Investigation Branch) 和貿易管制處 (Trade Controls Branch)，分別由助理總監級 / 首長級人員帶領。而以往香港島、九龍和新界三個分區的工作，則改由四個以功能劃分

reform and opening-up, the cargo industry developed rapidly in Hong Kong, experiencing a growth by more than five-fold in cargo transport in just two decades. On the other hand, the development in the shipping industry strengthened Hong Kong's role as a maritime transport hub. Soon after its commissioning in 1972, the Kwai Chung Container Port was further expanded incrementally from its first three terminals to the current scale of nine terminals with 24 berths.¹⁴ To cope with the growth in cargo flow and speed up clearance, the Customs not only increased its strength, but also started constructing in 1997 a new Kwai Chung Customhouse, equipped with modern clearance facilities to address the growing needs in operation. The Customhouse was inaugurated in 2001 as a significant milestone in the development of both the Customs and the logistics industry in Hong Kong.

Table 5: Hong Kong Cargo Transport, Passenger Traffic and Transportation (1971-1990) ¹⁵

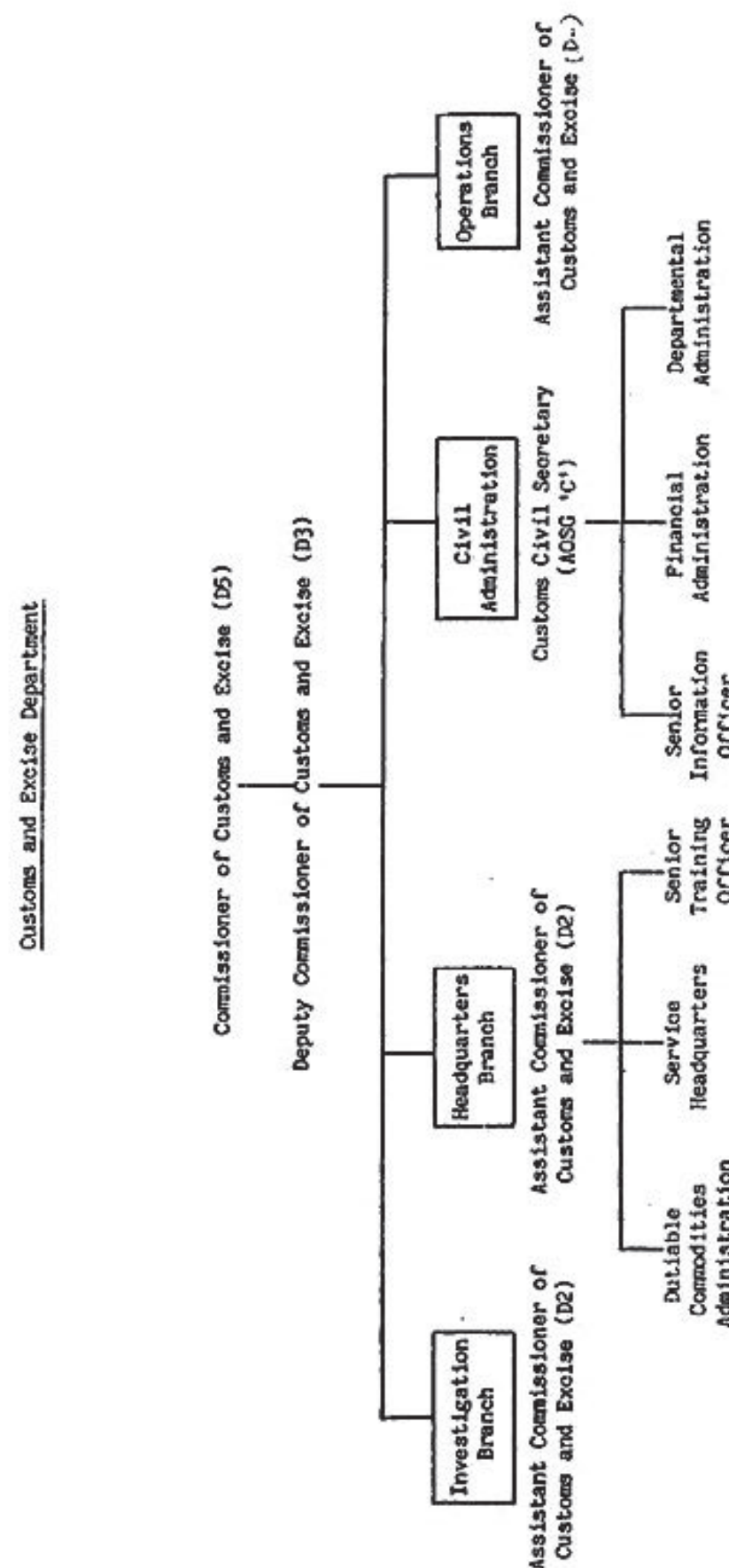
Year	Total Number of Arrival/ Departure Passengers (in Thousands)	Total Weight of Imports/Exports (in Tonnes)	Total Number of Arrival/Departure Flights	Total Number of Arrival/Departure Ocean-going Vessels
1971	6,224	15,932,842	48,873	15,428
1974	9,664	19,893,664	52,929	14,691
1977	11,767	27,269,234	50,050	17,884
1980	21,164	35,769,700	54,569	20,569
1984	33,696	51,540,504	57,016	23,783
1987	51,744	71,249,093	73,643	29,729
1990	63,667	87,375,101	105,782	37,671

While rising to success, the aforesaid industries drifted some peripheral industries such as catering, passenger transport and entertainment to significance, driving the Customs towards reforming its structure to go in sync with time. In July 1989, Patrick John Williamson, the then Commissioner of Customs and Excise, announced to the public the structural reform of the Customs. He believed that the old system was “outdated and stiff” and would not be able to face up to the challenges of the 1990s. More importantly, the administrative division of the Department by regions made operations inconvenient. The focus of the reform, therefore, rested upon the transformation of a region-based administrative division into a function-based one. Four new branches were therefore established, namely the Headquarters Branch, the Operations Branch, the Investigation Branch and the Trade Controls Branch, each led by an Assistant Commissioner or the equivalent Directorate rank. The functions used to be performed by the three regional formations, Hong Kong Island, Kowloon and the New

這次架構改革其中一項重點是把調查處 (Investigation Bureau) 一分為二，將貿易管制處的前身 — 貿易管制課 (Trade Controls Group) 分拆出來，並由新設立的貿易管制處處長 (Head of Trade Controls) 率領。貿易管制處處長為文職人員，與海關助理總監屬同一首長級別。貿易管制處的職責包括：產地來源證和有關進出口許可證管制制度、戰略物品管制及儲備商品制度管制，以及貿易報關制度的執法工作。海關調查處則負責偵緝情報、反走私活動、毒品販運及侵犯版權的案件。韋能信希望通過改革，使整個部門的運作更具成本效益，各單位工作目標更清晰，並讓員工享有更好的發展空間和晉升機會。

One of the major foci of this round of reforms was to split the Investigation Bureau into two, taking the predecessor of the Trade Controls Branch, i.e. the Trade Controls Group, out as a separate unit to be headed by the Head of Trade Controls, a newly created post filled by a civilian staff equivalent to the rank of Assistant Commissioner of Customs and Excise. The Trade Controls Branch oversaw the system relating to Certificate of Origin, import and export licensing regulation of strategic commodities and reserved commodities, and enforcement of the trade declaration system. The Customs Investigation Bureau was responsible for intelligence collection, countering smuggling activities, drug trafficking and copyright infringement cases. Williamson hoped that these changes would make the operation of the entire Department more cost-effective, enabling it to set clearer performance targets and allow staff better development and promotion opportunities.

【圖十五】
1989年香港海關組織架構圖
[Picture 15]
Organization chart of the Customs and
Excise Department in 1989



參與國際海關事務

PARTICIPATION IN INTERNATIONAL CUSTOMS AFFAIRS

自第二次世界大戰後，各國明白到互相合作對維護世界和平的重要。尤其是聯合國於 1945 年成立後，各類跨國組織相繼成立，其中一個便是海關合作理事會 (Customs Co-operation Council)。早於 1947 年，13 個歐洲政府的代表在歐洲經濟合作委員會 (Committee for European Economic Co-operation) 的會議中，同意研究按關稅暨貿易總協定 (General Agreement on Tariffs and Trade, GATT) 的原則成立歐洲關稅同盟。1950 年 12 月 15 日，各締約國海關在比利時布魯塞爾簽署了《關於設立海關合作理事會的公約》(Convention Establishing a Customs Co-operation Council)。首屆理事會於 1953 年舉行，旨在討論如何促進各成員國之間在海關制度、技術以至立法等方面的合作，便利國際貿易。首次理事會全體會議在 1953 年 1 月 26 日舉行，共有 17 位歐洲國家的代表出席是次會議。為紀念這個日子，海關合作理事會於 1984 年將該日訂為「國際海關節」(International Customs Day)，成為各地海關的重要日子之一。

1984 年 6 月，香港海關正式參與海關合作理事會有關會議。其實自 1980 年起，香港海關便以觀察員身份列席該會

After the Second World War, the importance of international cooperation in maintaining world peace has been well recognized around the world. Various intergovernmental bodies including the Customs Co-operation Council were formed, particularly after the establishment of the United Nations in 1945. As early as 1947, 13 European governments represented in the Committee for European Economic Co-operation agreed to examine the possibility of establishing a European Customs Union based on the principles of the General Agreement on Tariffs and Trade (GATT). On 15 December 1950, all contracting states signed the Convention Establishing a Customs Co-operation Council in Brussels, Belgium. The first Council Session was held in 1953 with the aim to enhance cooperation among member states in areas such as customs procedures, technology and legislation, so as to facilitate global trade. The inaugural session of the Customs Co-operation Council was held on 26 January 1953 among the representatives of 17 European countries. To commemorate this occasion, the Customs Co-operation Council in 1984 designated this day as the International Customs Day, which has since become an important event for the customs community worldwide each year.

In June 1984, the Hong Kong Customs formally participated in the meetings of the Customs Co-operation Council. In fact, the Hong Kong Customs had been attending the Council's meetings as an observer since 1980. The then Deputy Commissioner of Customs and Excise, Keith Broadbridge, indicated that by joining the Customs Co-operation Council, the Hong Kong Customs would

議。當時的海關副總監博必治 (Keith Broadbridge) 表示，香港海關透過加入海關合作理事會可獲理事會提供專業訓練、技術支援和情報交換等，從而提高執法成效。¹⁶ 香港海關於 1984 年以英國代表團成員之一的身份加入理事會，及至 1987 年始取得獨立會員地位。

在《中英聯合聲明》簽訂後，中英雙方設立小組就香港回歸後的地位問題進行商討。雙方最後達成共識，由英國主動向理事會提出，香港在回歸後會成為中國的特別行政區，除外交及軍事以外所有事務均享有高度自治權，所以在理事會中該享有獨立會員地位。中國亦發出聲明，確保香港在回歸後可奉行「港人治港、高度自治」的管治，並確立香港可以「中國香港」的名義繼續其會員資格。1987 年 6 月，香港於海關合作理事會渥太華會議上正式被確定為世界海關組織獨立會員，而香港政府亦為此撥出港幣 20 萬元作為繳付該年的會藉費。¹⁷

香港海關一直積極參與世界海關組織各小組活動，1987 年 12 月，世界海關組織亞太區情報聯絡中

心 (Regional Intelligence Liaison Office，簡稱 RILO) 正式運作，香港海關更是該中心的首屆營運單位。聯絡中心的成立目的是為了加強各地區海關的聯繫，通過交換情報打擊區內毒品和走私問題。世界海關組織在全球各地共設立了 11 個聯絡中心，分別設於六個世界海關組織的地域分區內。這六個分區是：北非及中東地區；西非及中部非洲地區；東部及南部非洲地區；遠東、南亞和東南亞、大洋洲和太平洋群島地區（簡稱亞太地區）；南美、北美、中美和加勒比海地區和歐洲地區。香港作為亞太區的聯絡中心，負責統籌區內各海關的



【圖十六】

1982 年香港海關與韓國海關進行合作會議

【Picture 16】

Co-operation meeting between Hong Kong Customs and Korean Customs in 1982

receive professional training, technological support and intelligence exchange, etc from the Council, which would in turn enhance the law enforcement efficiency.¹⁶ In 1984, the Hong Kong Customs joined the Council, initially as a member of the United Kingdom Delegation. It was not until 1987 that the Hong Kong Customs secured an independent membership in the Council.

After signing the Sino-British Joint Declaration, the Chinese and British Governments formed a joint liaison group to discuss the post-handover status of Hong Kong. Eventually, the two sides reached the consensus that Britain would propose to the Council for Hong Kong to enjoy the status as an independent member of the Council as Hong Kong would become a Special Administrative Region of China after the handover, enjoying a high degree of autonomy except in foreign and defence affairs. China also issued a declaration ensuring that Hong Kong would be governed under the principle of “Hong Kong People ruling Hong Kong, with a high degree of autonomy” after the handover and could keep its membership at the Council in the name of “Hong Kong, China”. In June 1987, Hong Kong was admitted as an independent member of the World Customs Organization at the Ottawa Council meeting. The Hong Kong Government subsequently allotted HK\$200,000 for the membership fee for that year.¹⁷

The Hong Kong Customs has hitherto played an active role in the various groups of the World Customs Organization. In December 1987, the World Customs Organization Asia-Pacific Regional Intelligence Liaison Office (RILO) was set up, being run by the first operating unit – the Hong Kong Customs. The Liaison Office was aimed to strengthen international customs cooperation and intelligence exchange to combat drugs and smuggling problems at regional level. The World Customs Organization has set up 11 Liaison Offices globally covering the six regions of the Organization, namely the North of Africa, Near and Middle East Region, the West and Central Africa Region, the East and Southern Africa Region, the Far East, South and South East Asia, Australasia and the Pacific Island Region (Asia-Pacific Region in short), the South America, North America, Central America and the Caribbean Region and the Europe Region. As the Liaison Office in the Asia-Pacific Region, Hong Kong was responsible for coordinating regional intelligence exchanges and analyses, customs operations, and issue of alarms. The Hong Kong Customs had hosted the Liaison Office for 11 years, until its relocation to Japan in January 1999. Since the relocation, a Senior Inspector has been seconded from the Hong Kong Customs to the Liaison Office to coordinate intelligence exchanges for the members. In January 2004, the Liaison Office was moved to Beijing.

In addition, the Hong Kong Customs successfully co-organized the Annual General Meeting, including the 87th/88th Sessions of

情報交換，並協調各海關的行動、分析情報以及發放警報。香港海關主持聯絡中心長達 11 年之久，直至 1999 年 1 月，聯絡中心才遷至日本東京。自此，香港一直都有派駐一名高級督察職級的人員在聯絡中心繼續協調各海關會員組織的情報工作。到 2004 年 1 月，聯絡中心遷至北京。

除此之外，香港海關更於 1996 年 6 月成功在香港與世界海關組織協辦其周年會議，包括第 87/88 屆會員大會和政策委員會第三十五次會議。當時，各世界海關組織會員超過 280 名代表雲集本港，此乃香港海關首次舉行的大型國際會議。¹⁸

與內地海關之合作

香港海關與內地海關的合作始於七十年代末，透過當時新華社協調，內地海關首次率隊到港訪問香港海關。1981 年 5 月，香港海關與內地海關在香港正式進行第一次會晤。1982 年 11 月，雙方在廣州及深圳會晤，同意成立聯絡員機制，分設聯絡員隊伍。1983 年，香港海關與廣東海關在香港召開第一次「粵港海關業務聯繫年度會議」。1998 年，香港海關與內地海關簽署《非正式磋商會談紀要》，全面啟動內地海關與香港海關的合作。2000 年 3 月 1 日，香港海關與海關總署簽訂《合作互助安排》，確立兩地海關的合作模式和範圍，為日後的合作奠下基礎。其實，雙方聯絡和合作方式跟以往的沒有改變，只是透過簽訂合作安排把聯絡員機制等既定程序正式確立。



【圖十七】

世界海關組織標誌

[Picture 17]

Logo of the World Customs Organization

the Council and the 35th Session of the Policy Commission, of the World Customs Organization in Hong Kong in June 1996. More than 280 delegates gathered in Hong Kong to attend this large-scale international conference organized by the Hong Kong Customs for the first time.¹⁸

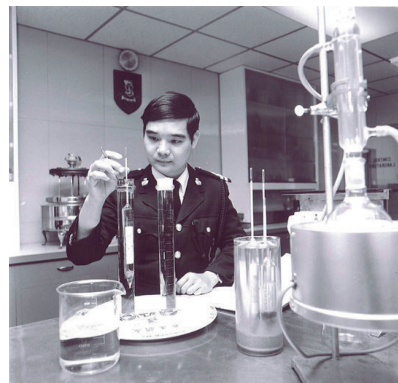
Cooperation with Mainland Customs

The Hong Kong Customs has maintained close liaison with the Mainland Customs since the late 1970s when the Xinhua News Agency coordinated the first Mainland Customs delegation to visit its Hong Kong counterparts. In May 1981, the first official meeting between the Hong Kong and Mainland Customs was held in Hong Kong. During the meetings in Guangzhou and Shenzhen in November 1982, the two parties agreed to establish a liaison mechanism by setting up liaison officer teams. In 1983, the first Annual Review Meeting on Customs Liaison Arrangements between the Hong Kong Customs and the Guangdong Sub-Administration of the Customs General Administration was held in Hong Kong. In 1998, the Hong Kong Customs signed the Informal Consultation Meeting Memoirs with the Mainland Customs kick-starting the cooperation between the Mainland and Hong Kong Customs. On 1 March 2000, the Hong Kong Customs and the Customs General Administration signed the Customs Cooperative Arrangement, establishing the mode and scope for mutual cooperation and laying foundation for future partnership. Without changing the existing modes of liaison and cooperation, the Arrangement enhanced the Mainland-Hong Kong coordination by enshrining therein the long-established procedures, such as the liaison mechanism.

引入從價稅

保障稅收一直以來都是海關的主要工作，早於成立之初，緝私隊便已和徵稅結下不解緣。及至 1984-1985 年與 1985-1986 年兩個財政年度，海關徵稅工作出現重大的改變，包括對歐洲洋酒與化妝品徵收從價稅 (ad valorem duty)，及對不含酒精飲品 (non-alcoholic beverages) 徵收從量稅 (specific duty)。自緝私隊在 1909 年開始執行《酒精飲品條例》後，所有酒類和其他類別應課稅品的徵稅都是以從量稅為主。香港政府決定改徵從價稅，主要是因為此稅制對消費者較為公平。若按從量稅的標準購買一瓶廉價洋酒，所繳的稅款跟購買同等份量貴價酒相若。而徵收從價稅，則可達到能者多付的效果。

1981 年起擔任財政司的彭勵治 (John Henry Bremridge) 是促成稅制變革的主角之一。這位太古集團大班出身的財政司，是首位非公務員系統出身的財政司。他的處事手法和前任財政司不同，最明顯的就是改變了港府不干預市場運作的政策。他在任內 (1981-1986)，除了對稅制作出不少改革外，對金融制度的穩定亦貢獻良多，例如於 1983 年確立聯繫匯率制度，將港元與美元掛勾，為當時中英談判帶來的經濟不穩發揮定心丸的作用，挽救了瀕臨崩潰的香港貨幣制度。¹⁹



【圖十八】

1984 年釀酒檢測

[Picture 18]

Distillery inspection in 1984

Section 5

ADOPTION OF AD VALOREM DUTY

Protection of revenue has always been a major task of the Customs. Since the inception of the Preventive Service, duty collection has been an inalienable part of customs service. In the fiscal years of 1984-85 and 1985-86, there was a drastic change in the duty system, including the introduction of the ad valorem duties on European-type liquors and cosmetics, and specific duties on non-alcoholic beverages. Since the Preventive Service enforced the Liquors Ordinance in 1909, specific duties had mainly been levied on all kinds of liquor and other dutiable commodities. The Hong Kong Government decided to adopt the ad valorem duty system mainly because of its relative fairness to consumers. Under the specific duty system, consumers of cheaper liquors paid exactly the same duty as required for the expensive ones. On the contrary, the ad valorem duty system would achieve the “ability-to-pay” effect.

Financial Secretary John Henry Bremridge, who took office in 1981, was pivotal to the duty reform. Formerly a taipan of John Swire & Sons, Bremridge was the first Financial Secretary without civil service background. His management style differed from his predecessors' most obviously in his departure from the Government's long-standing policy of non-interference with market operations. Within his tenure (1981-1986), besides reforming the duty system, Bremridge also contributed a lot to the stability of the financial system. For example, he established the Linked Exchange Rate System in 1983 to link the Hong Kong dollar to the United States dollar, which successfully helped Hong Kong overcome the economic turbulence brought by the Sino-British negotiations and rescued the monetary regime from the brink of collapse then.¹⁹

歐洲洋酒徵收從價稅

緝私隊自 1909 年起徵收酒稅，不同酒類都有其特定的稅率，亦有根據其產地而繳納不同稅額的。1984 年，彭勵治決定向所有歐洲酒類徵收 20% 的從價稅。政府實行這個新稅制，是基於能者多付的原則，並不是為了增加庫房收入。彭勵治估計，新稅制實施的首年，酒稅的收益只會增加約 5,000 萬元，而非歐洲酒類，如工業用酒精和啤酒等，都在豁免之列。因應這項改變，海關獲政府授權對所有徵收從價稅的酒類進行估價及評稅工作。²⁰

1994 年，由於實行了 10 年的舊稅制被批評為累退稅，酒精稅制再進一步改革，將從量稅及從價稅並行的複合稅制改變為簡單的從價稅制。當時的財政司麥高樂（Nathaniel William Hamish Macleod）就說道：「這是由於就同類產品而言，價格較高昂的產品所繳納的酒精稅總額佔總成本的比例，反低於較低廉的產品所須繳納的酒精稅佔總成本的比例。」因此，他建議重新調整酒精稅制。在新稅制下，將除甲醇外的含酒精成分產品，按酒精強度劃分為三個等級，並根據不同的稅率徵稅。跟上次的改革一樣，是次變更並不是為了增加稅收，而是把稅制統一，方便繳稅；另一方面，原先某些低檔產品要繳付的稅率高於其相對成本，但在新稅制下，便會因減稅而受惠。麥高樂指出，大約有 89% 在本港出售、到岸價低於每升 50 元的葡萄酒會減少稅款，九款最暢銷牌子的葡萄酒所減少的稅款由每升 21 元至 29 元不等。而在新稅制推行前，這九款產品的零售價，約為每升 70 元至 115 元。相反，到岸價高於每升 50 元的產品，在新制度下便須多繳稅款；零售價達數千元一瓶的頂級葡萄酒則受到最大影響。與此同時，計稅的方法亦有改變，舊稅制是按到岸價格（即包括貨品本身的價值、運費及保險費用，Cost, Insurance and Freight，簡稱 CIF）計算從價稅，新的制度改為按商品在賣方交貨時的價格徵稅。麥高樂強調，這是為了提供公平的競爭環境，讓入口貨品商和本地產品商公平競爭。²¹

為更準確地評估葡萄酒的價值，海關應課稅品科設立了數據齊全的葡萄酒資料庫，其中儲存了四十多萬條數據，方便核實入口商所呈報的價值是否與市場相符。

Ad Valorem Duties Levied on European-type Liquors

Since the Preventive Service started levying duties on liquors in 1909, specific rates irrespective of the value of the products were imposed on the basis of the type, or even the place of origin of the liquors. In 1984, Bremridge decided to impose a uniform ad valorem rate of 20% on all European-type liquors. Adhering to the “ability-to-pay” principle, the Government implemented this new duty system as a reform measure, but not a revenue raising device. Bremridge estimated that revenue generated from alcoholic liquors duties would only increase by HK\$50 million in the first year. All non-European-type liquors, like industrial alcohol and beer etc were exempted. In response to the change, the Customs was authorized to conduct valuation and duty assessment on the liquors subject to ad valorem duty.²⁰

In 1994, the ten-year old duty system was further reformed after being criticized as regressive. The duty structure was simplified from a combined specific and ad valorem duty system to a straight ad valorem duty system. The then Financial Secretary Nathaniel William Hamish MacLeod explained, “It is open to criticism as regressive, because the overall duty represents a lower percentage of the total cost of an expensive product than of a cheaper product of the same type.” He therefore proposed reforming these arrangements by introducing a simple ad valorem system applying different rates to different products, except for methyl alcohol, on the basis of three tiers defined broadly accordingly to alcoholic strength. In common with the purpose of the last reform, the new system was revenue neutral in nature, aiming to unify the duty rates and to facilitate taxpayers. Products at the lower end of the market, which had been subject to a higher rate of duty relative to their cost, benefited as a result of a reduction in the duty payable. MacLeod pointed out that about 89% of the wines for sale in Hong Kong with Cost, Insurance and Freight (CIF) price lower than HK\$50 per litre would be levied lower duties. At their current price levels, the nine best-selling brands of wine would have their duties reduced in the range of HK\$21 to HK\$29 per litre. Before the implementation of the new duty system, retail prices of the nine brands varied from HK\$70 to HK\$115 per litre. On the other hand, duties on wines with CIF price over HK\$50 per litre would be increased. Consequently, top wines with retail price over several thousand dollars a bottle were worst hit by the new duty system. The basis for calculation of ad valorem duty was also revised from CIF price to the price of the product at the point of delivery by the seller. MacLeod stressed that the new system was intended to provide a level playing field for both importers and local producers.²¹

For better valuation of wines, the Hong Kong Customs' Office of Dutiable Commodities Administration developed a comprehensive wine database with over 400,000 pieces of data to help check whether the importers' declaration corresponded with the market prices.

表六 1994 年酒精從價稅稅率

酒類	稅率
酒精含量 30% 以上的烈酒	100%
酒精含量 30% 或以下的葡萄酒	90%
酒精含量不超過 30%、非葡萄釀製的含酒精飲品及酒精製品	30%

化妝品徵收從價稅

1985 年，政府再次改動稅制，其中一項改動就是提出恢復徵收化妝品稅。其實早在 1931 年 9 月，政府曾將化妝品列為應課稅品，當時的稅項名為化妝品及藥用酒精稅，化妝品和含有 10% 以上酒精的藥品均受法例規管，及後更擴至一些沒有酒精成份的日常用品。1959 年，由於政府認為這稅項對民生有重大影響，如牙膏、唇膏和肥皂等日常用品都因此加價，才取消此稅項。

政府之所以舊調重彈，重新徵收化妝品稅，主要原因是為解決財政赤字。彭勵治在 1984-1985 年的財政預算中指出，政府在 1983-1984 年度錄得 21 億元的赤字；而 1984-1985 年的預算，則預期會有 18 億元赤字。因此，化妝品稅便再次列入《應課稅品條例》的規管，成為政府開徵新稅源的其中一項措施：但凡用來改善外觀、增加吸引力的產品，如潤膚膏、唇膏、古龍水等，都列為應課稅品；而肥皂、牙膏、洗頭水則不用繳稅。條例規定，從事進出口、零售以及製造這類應課稅品的人士，要先向海關申請相關牌照，否則藏有未完稅化妝品最高被罰款 5,000 元。²² 所有進口化妝品都會按到岸價格徵收 25% 的稅款，而本地生產的化妝品亦會以同樣稅率按批發價徵收從價稅。當時政府預期，大部分化妝品的零售價會上升 2% 至 13%，而庫房則可從化妝品稅獲得 1 億元的收入。²³

化妝品稅的收入逐年遞增，除了 1989 年出現輕微跌幅外，政府的收入由最初的 9,000 萬元上升至 1992 年的近 3.3 億元，增長超過 3.6 倍。1991 年，化妝品的稅率更由 25% 上調至 30%。對普羅市民和化妝品商來說，化妝品稅的負擔不

Table 6: Ad Valorem Rates on Liquors in 1994

Types of Liquors	Duty Rates
Liquor with an alcoholic content above 30%	100%
Grape products with an alcoholic content of 30% or below	90%
Non-grape alcoholic beverages and alcohol products with an alcoholic content of no more than 30%	30%

Ad Valorem Duties Levied on Cosmetics

In 1985, the Government introduced some other reform measures in the duty system again. One of the measures involved the reintroduction of duties on cosmetics. In fact, duty had once been payable on toilet preparations and medicated spirit as early as September 1931. Toilet preparations and medicine containing 10% of alcohol, and later daily articles with no alcoholic contents as well, were regarded as dutiable commodities subject to legislative control. In 1959, the duty was abolished because the Government believed the people's livelihood was substantially affected by the price increases in the daily articles such as toothpastes, lipsticks and soap bars.

The main reason behind the reintroduction of the duty was the need to tackle the fiscal deficit. As Bremridge's 1984-1985 budget indicated, the Government recorded a deficit of HK\$2.1 billion in the fiscal year 1983-1984 and projected a deficit of HK\$1.8 billion in the fiscal year 1984-1985. Duty on cosmetics was therefore once again imposed, being regulated under the Dutiable Commodities Ordinance as one of the new sources of revenue. Any preparation applied to improve, beautify and generally increase the attractiveness of a person including moisturizing sticks, lipsticks and cologne was regarded as dutiable commodities while soap, toothpaste and shampoo were, by and large, non-dutiable. As prescribed by law, anyone importing or exporting, retailing or manufacturing these dutiable commodities should apply for relevant licences from the Customs; otherwise, if found in possession of the dutiable cosmetics, he would be liable to a maximum penalty of HK\$5,000.²² All imported cosmetics were levied a 25% ad valorem duty on the CIF price while locally produced cosmetics were levied the same rate on the wholesale prices. The Government estimated that the retail prices of the majority of cosmetics would increase by 2% to 13%, and the revenue yield from cosmetics duty would be HK\$100 million.²³

The revenue from cosmetics duties then rose year after year, except a slight decrease in 1989, from HK\$90 million to around HK\$330 million in 1992, representing an increase by 3.6 times. In 1991, the duty rate on cosmetics rose further from 25% to 30%. From

輕，業界因而促請政府取消這項徵稅。他們指出，不少旅客都減少在化妝品方面的消費，甚至轉而到其他低稅或免稅的地區購物，影響香港「購物天堂」的美譽。因此，財政司麥高樂在 1993-1994 年的財政預算中宣布，取消這項持續八年的稅制。業界對此表示歡迎，並保證化妝品的零售價會下降最少一成。化妝品最終於 1993 年 3 月 3 日從《應課稅品條例》中正式剔除。²⁴

表七 1985 年 -1992 年化妝品稅收入

財政年度	收入（百萬元）
1985-1986	93.65
1986-1987	138.56
1987-1988	181.05
1988-1989	230.60
1989-1990	226.90
1990-1991	267.92
1991-1992	320.57
1992-1993	327.72

徵收不含酒精飲品稅

與化妝品稅同時徵收的新稅種，還包括不含酒精飲品稅。所謂不含酒精飲品，是指一切封存在容器內的飲料，包括奶製品、汽水以至礦泉水。其實政府早於 1941 年，已徵收餐飲用水稅作為娛樂稅 (Entertainments Tax) 的一部分。餐飲用水只是一個統稱，一般不含酒精飲品，如沙示 (Sarsaparilla) 和檸檬水都是要徵稅的。開徵這項新稅主要是由於戰事臨近，政府要為庫房增加收入。當時每一加侖的飲料就要繳交二毫四的稅，政府希望透過餐飲用水稅為庫房帶來 30 萬元的收入；銷售飲料的商人亦要向政府申請牌照和許可證。這稅項到 1973 年才取消，²⁵ 原因是餐飲用水只為庫房帶來 1,000 萬元的收入，而市場又不斷推出新飲料，令執法難度大增。

the general public and the cosmetics traders' perspective, the duty burden was by no means light. Urging the Government to abolish the duty, the traders conceded that many visitors had cut down their expenditure on cosmetics while some had even turned to places with lower or free duties, eventually affecting Hong Kong's great reputation as a "Shoppers' Paradise". Financial Secretary MacLeod therefore announced in the 1993-1994 budget that he would abolish this duty which had sustained for eight years. The industry welcomed the move and pledged that the retail prices of cosmetics would fall by at least 10%. On 3 March 1993, cosmetics were eventually removed from the Dutiable Commodities Ordinance.²⁴

Table 7: Revenue Yield from Cosmetics from 1985 to 1992

Fiscal Year	Revenue (HK\$ in Million)
1985-1986	93.65
1986-1987	138.56
1987-1988	181.05
1988-1989	230.60
1989-1990	226.90
1990-1991	267.92
1991-1992	320.57
1992-1993	327.72

Duties Levied on Non-Alcoholic Beverages

Alongside the reintroduction of cosmetics duty, the Government also imposed duty on non-alcoholic beverages, which were placed in a sealed container, including milk products, soft drinks and mineral water. In fact, as early as 1941, the Government had once levied duty on table water as part of Entertainments Tax. "Table water" was an umbrella term for non-alcoholic beverages including Sarsaparilla and lemonade. In order to increase Government income for the impending war, the new duty was levied at the rate of HK\$0.24 per gallon and expected to raise an extra revenue of HK\$300,000. Sale activities of these beverages had to be covered with licences and permits issued by the Government until the duty was abolished in 1973.²⁵ Its abolition was attributable to not only the yield of HK\$10 million being considered insignificant, but also the increasing enforcement difficulties resulted from the ongoing emergence of new beverage products in the market.

Bremridge explained in the 1985-1986 budget that there were three reasons behind the reintroduction of the duty on non-alcoholic beverages.

彭勵治在 1985-1986 年的財政預算中解釋，再次徵收不含酒精飲品稅有三個原因：第一，不少飲料的零售價跟啤酒相若，而且均是令人歡愉的物品，視其為奢侈品來徵稅是合理的；第二，飲料存有不少徵稅空間，有助政府拓展稅基；第三，不含酒精飲品的定義較先前的餐飲用水明確，執法阻力較少。不含酒精飲品稅率為每公升六毫，但是蒸餾水、牛奶、純蔬果汁和湯類可以獲得豁免。政府估計，不含酒精飲品稅可為庫房帶來二億元的收入。²⁶

海關負責評定各類飲品，確定其是否在豁免之列。凡從事進出口、零售及製造這些飲品的人士，都要向海關申請相關牌照。這稅項一直徵收至 1992 年，財政司麥高樂在 1992-1993 年的財政預算中宣布廢除這稅項，並要求飲品商不要在接着的 12 個月內加價，讓稅項的寬免惠及消費者。²⁷

表八 1985 年不含酒精飲品稅對各類飲品的預期影響²⁸

品牌名稱	原零售價（元）	預計稅款（元）
可口可樂	1.70	0.20
玉泉忌廉梳打汽水	2.20	0.20
七喜	1.80	0.20
依雲礦泉水	5.90	0.90
嶗山礦泉水	1.30	0.16
陽光菊花茶	1.30	0.15
維他奶	1.40	0.15

表九 1985 年 -1991 年不含酒精飲品稅收入

財政年度	收入（百萬元）
1985-1986	148.90
1986-1987	177.39
1987-1988	181.14
1988-1989	199.33
1989-1990	204.06
1990-1991	208.93
1991-1992	209.37

Firstly, many soft drinks were retailed at prices similar to those for beer. Those who could afford soft drinks could arguably afford to pay duty as for beer. Soft drinks were a pleasing indulgence not a necessity, thus it was reasonable to consider them as luxuries for the purpose of taxation. Secondly, it was important that the revenue-producing base should be broadened whenever possible and the potential yield was large. Thirdly, the legislative definition proposed for non-alcoholic beverages was wider than that applicable to table waters duty hence there would be less resistance to enforcement. The duty rate of non-alcoholic beverages was HK\$0.6 per litre, and distilled water, milk, pure vegetable or fruit juices and soup were exempted from duty. The Government anticipated the revenue yield of HK\$200 million from the reintroduction of this duty.²⁶

The Customs was responsible for assessing all types of beverages to determine whether they should be exempted from duty. Anyone importing or exporting, retailing or manufacturing the beverages had to apply for relevant licences from the Customs. The duties on non-alcoholic beverages were levied until 1992. Financial Secretary MacLeod announced the abolition of such duties in the 1992-1993 budget speech and requested the beverage companies not to raise prices in the ensuing twelve months so that consumers could also benefit from the move.²⁷

Table 8: Projected Impact of the Non-alcoholic Beverages Duty on Various Drinks in 1985²⁸

Brand Name	Market Price (HK\$)	Provisional Duty (HK\$)
Coca Cola	1.70	0.20
Schweppes Cream Soda	2.20	0.20
Seven-Up	1.80	0.20
Evian Mineral Water	5.90	0.90
Laoshan Natural Mineral Water	1.30	0.16
Hi-C Chrysanthemum Tea	1.30	0.15
Vitasoy	1.40	0.15

Table 9: Revenue from Non-alcoholic Beverages Duty from 1985 to 1991

Fiscal Year	Revenue (HK\$ in Million)
1985-1986	148.90
1986-1987	177.39
1987-1988	181.14
1988-1989	199.33
1989-1990	204.06
1990-1991	208.93
1991-1992	209.37

汽車首次登記稅

香港政府早於 1961 年訂立《汽車（首次登記稅）條例》（Motor Vehicles (First Registration Tax) Ordinance），由運輸署負責執行，規定入口商在新車入境後一段時間內向運輸署繳付稅款。稅款的數額由入口商依到岸價格呈報釐定。²⁹ 然而，政府發現不少入口商故意低報價格，以圖非法獲取利潤。有見及此，運輸署在 1987 年對條例進行檢討，海關亦於 1990 年建議作出修訂。1993 年，條例終於落實修訂，海關獲授權計算汽車的應課稅值。稅款的計算方法亦由以往的到岸價格，改為以在香港的零售價估值，杜絕入口商從中得益。

首次登記稅特別之處在於稅款仍然由運輸署徵收，而海關則負責對在香港銷售的進口汽車進行評稅工作。海關為此設立由 15 人組成的汽車評值課（Motor Vehicles Valuation Group），隸屬於應課稅品科，負責處理由入口商提交的進口申報表及聲明書，並評估文件所列的資料與實際情況是否相符。他們亦會根據車輛的出廠年份、抵岸價值，以及海關所取得的相關汽車資料，決定暫定應課稅值，入口商便按這稅值向運輸署繳稅。如果入口商違反《汽車（首次登記稅）條例》，可被檢控，最高罰款 50 萬元及監禁 12 個月。³⁰

Motor Vehicle First Registration Tax

The Hong Kong Government introduced in as early as 1961 the Motor Vehicles (First Registration Tax) Ordinance, which was enforced by the Transport Department. The Ordinance required importers to pay taxes to the Transport Department within a certain period upon the importation of new vehicles. The tax amounts were determined on the Cost, Insurance and Freight (CIF) values declared by the importers.²⁹ However, the Government noticed that many importers deliberately understated the CIF value so as to reap unlawful profit. In view of that, the Transport Department reviewed the Ordinance in 1987 and the Customs proposed amendments in 1990. In 1993, the amendments were adopted and the Customs was authorized to assess the taxable value. Instead of the CIF value, the Customs adopted the vehicle retail price as the basis of valuation, so as to prevent importers from underdeclaring the CIF value for profit.

The special feature of the Motor Vehicle First Registration Tax is that it is levied by the Transport Department though assessed by the Customs in respect of imported vehicles for sale in Hong Kong. To perform the valuation task, the Customs then established a 15-staff Motor Vehicles Valuation Group under the Office of Dutiable Commodities Administration to handle import returns and declarations submitted by importers and conduct verification inspections against information provided. The manufacturing year of a vehicle, its CIF value and other information collected by the Customs relevant to the vehicle can be used as the basis of assessing a provisional taxable value which the importer has to pay to the Transport Department. An importer violating the Ordinance is liable to a fine of HK\$500,000 and to imprisonment for 12 months.³⁰

掃毒先鋒

香港早期毒品

毒品問題一直困擾着香港，中國割讓香港給英國就是由鴉片問題所致。開埠後，香港仍然容許鴉片買賣，煙窟林立，政府更曾主導鴉片專賣。二次世界大戰後，香港政府開始重視毒品問題。隨着人口的不斷增加，社會壓力亦隨之上升，不少人都希望借吸食毒品來紓解對現實社會的不滿。由於當時鴉片和海洛英價格低廉，貧苦大眾亦有能力購買作麻醉及提神之用，這兩種毒品遂成為香港早期的主要毒品。

此外，不少中國黑幫分子亦趁大陸變天之時來到香港，當中更不乏製造海洛英的專家，他們於是轉移在香港生產高品質的海洛英。³¹ 1959 年，政府發表「香港毒品問題」白皮書，承認毒品影響社會及經濟發展；當時多達 25 萬名癮君子，花費近兩億元購買各類毒品，無論對個人或整個社會，都是非常不健康的。³² 正因如此，政府不斷擴展毒癮治療服務，又設立禁毒常務委員會，宣傳撲滅毒品；而民間團體，如香港戒毒會、香港釋囚協助會等，亦致力推行戒毒工作。

Section 6

ANTI-DRUGS PIONEER

Drugs in Hong Kong's Early Days

Hong Kong has always been beset by drug problems. Opium was in fact the triggering cause for China's cession of Hong Kong to Britain. After opening its port, Hong Kong continued to allow opium trade and divans were thus everywhere. At one point, the Government had even instigated the Opium Monopoly. After the Second World War, however, the Hong Kong Government started to attach importance to tackling drug problems. With the rising population and the ensuing social pressure, many people resorted to drugs to allay their grievances against the society. Opium and heroin were so cheap at the time that even the improvised could afford to stupefy and enliven themselves, making them the two most prevalent drugs in the early days of Hong Kong.

Meanwhile, many triad members from China took advantage of the momentous upheavals in the Mainland to come to Hong Kong. Among them there were heroin manufacturing experts, who shifted the base to Hong Kong for production of quality heroin.³¹ In 1959, the Government issued a White Paper on "The Problem of Narcotic Drugs in Hong Kong", admitting that drugs had affected the social and economic development. At that time, there were as many as 250,000 drug addicts spending HK\$200 million on various types of drugs each year, posing harm to both individuals and the community.³² As a result, the Government expanded its drug addiction rehabilitation services and set up the Action Committee Against Narcotics to combat the drug abuse problem. Non-governmental organizations, such as the Society for the Aid and Rehabilitation of Drug Abusers and the Hong Kong Discharged Prisoners' Aid Society, also contributed a lot of efforts towards drug treatment and rehabilitation services.

表十 1951 年緝獲毒品統計³³

毒品種類	單位	總數
生鴉片	兩	15,207
熟鴉片	兩	573.3
鴉片煙渣	兩	304.6
鴉片水	液體盎司	728
海洛英	克	8,504
未經加工的海洛英	克	2,300.4
海洛英膏	公斤	5.82
嗎啡	克	1,336.2
生嗎啡	盎司	1,062.64
海洛英渣	兩	5.6
鴉片殘餘	兩	77
海洛英丸	粒	36,315

緝私隊與毒品

早在 1914 年政府實行鴉片專賣時，緝私隊已為保障政府稅收而掃蕩非法鴉片買賣和煙格。隨着國際形勢的轉變，香港政府於 1946 年取消鴉片專賣，並開始實施禁毒政策。1955 年，緝私隊成立緝毒組，與警隊一同遏止販毒活動。³⁴ 兩個部隊互相合作，緝毒組負責在口岸偵查進出本港的毒品，亦會向警隊提供有關毒品情報，而警隊則負責境內的緝毒事宜。翌年，緝毒組更提升為特別（緝毒）課（Special (Narcotics) Division）。緝私隊員亦會搜查來自毒品生產及出口高危地區的船隻、飛機和來往港澳的輪船。³⁵ 1959 年，緝私隊的緝毒工作進一步得到擴展，當時政府通過《無水醋酸進口（禁止）規例》（Importation of Acetic Anhydride (Prohibition) Regulations），管制主要製毒原料之一的無水醋酸的進口。1969 年，政府通過新修訂的《危險藥物條例》，除加強原先的罰則外，亦加入不少針對製造和分銷危險藥物的刑罰。這次修例成為反毒品執法的藍本，反映政府打擊毒品的決心。³⁶

Table 10: Statistics of Seized Drugs in 1951³³

Drug Type	Unit	Total Amount
Raw Opium	Tael	15,207
Prepared Opium	Tael	573.3
Dross Opium	Tael	304.6
Opium Water	Fluid Ounce	728
Heroin	Gram	8,504
Heroin, Crude	Gram	2,300.4
Heroin Mass or Paste	Kilogram	5.82
Morphine	Gram	1,336.2
Morphine, Crude	Ounce	1,062.64
Heroin Dross	Tael	5.6
Opium Residue	Tael	77
Heroin Pills	Tablet	36,315

Preventive Service and Drugs

As early as 1914 when the Government practised the Opium Monopoly, the Preventive Service was tasked to raid drug divans and crack down on illegal drug dealings in order to protect revenue. However, in response to changes in the international community, the Hong Kong Government terminated the Opium Monopoly in 1946 and started implementing anti-drug policies. In 1955, the Preventive Service set up an anti-narcotics section working closely with the Police to stem drug dealing activities.³⁴ Working collaboratively with each other, the Preventive Service's anti-narcotics section detected cross-border drug trafficking activities at Hong Kong's control points and provided the Police with drug-related intelligence, while the Police conducted anti-drug operations within the territory. In the following year, the anti-narcotics section was upgraded to the Special (Narcotics) Division. Besides, the Preventive Service also conducted search on vessels and aircrafts from high-risk drug source and transit countries, apart from ferries hovering between Hong Kong and Macao.³⁵ In 1959, the duties of the Preventive Service further expanded when the Government enacted the Importation of Acetic Anhydride (Prohibition) Regulations to control the import of acetic anhydride, a major ingredient for manufacturing drugs. In 1969, the Government amended the Dangerous Drugs Ordinance, not only to enhance the penalties for offences existing then, but also to introduce punishments for offences relating to dangerous drugs manufacturing and distribution. The amendments

香港毒品的主要來源地是金三角，即緬甸及泰國的北部和寮國（老撾）的西北部地區，因三地構成一個不等邊三角形而得名。金三角地區特別之處在其地理位置，雖然地處三國邊境，但三國政府都因不同原因對該區的管理鞭長莫及。金三角地區多為崇山峻嶺，非常適合罌粟這類植物生長；而且該區龍蛇混雜，除原居的土人外，亦有反政府武裝部隊及國民黨殘部活躍其中。為賺取經費，販賣鴉片遂成這些集團的主要財源。³⁷ 這個地區在二次世界大戰後成為世界毒品工廠，全球多達七成的毒品都在此地生產，大部分為生鴉片和嗎啡。

緝私隊早期檢獲的毒品不少都是在海上行動截取的，毒販多利用拖網漁船把毒品由泰國運至公海小島收藏，之後再交由本港漁船偷運到本港。另外，不少大宗案件都發生在遠洋船上，其中所檢獲的毒品多自曼谷出發，由緬北運往曼谷出發的路線乃經常為毒販利用的。六十年代最大宗的販毒案便牽涉遠洋船「卓越號」（S.S. Prominent）。1960 年末，緝私隊員搜查「卓越號」後發現，這艘由曼谷來港的遠洋船上的貨物暗藏用玻璃紙包裝的鴉片，共重 1,078 磅。當時，不少偷運到香港的鴉片都會被加工成海洛英，除部分供本地使用外，其餘大多是轉運往世界各地，以東南亞、美國為主。除此之外，緝私隊亦發現有嗎啡、大麻的走私，本港因而負上國際毒品轉運中心的惡名。³⁸

緝私隊境內緝毒之始

1971 年，可說是緝私隊緝毒行動的一個重要里程碑。時任工商署署長及緝私隊總監姬達爵士（Sir Jack Cater）與隊內高層召開特別會議，檢討緝私隊在緝毒方面的成效。姬達在會上指出，毒販的運毒途徑開始改變，不再單純利用邊境口岸把毒品流出市面。因此，會議決定把緝私隊的規模擴大，並賦予緝私隊調查人員組織反毒品行動的自由，及在境內打擊毒窟、製毒及分銷中心的權力。³⁹ 自此以後，緝私隊 / 海關不

became the blueprint of anti-narcotics law enforcement reflecting the Government's determination of fighting the drug problem.³⁶

The main source of Hong Kong's drug supply was the Golden Triangle, which comprised Myanmar, northern Thailand and northwestern Laos, so named because the region accommodating these three places was shaped like a non-equilateral triangle. The Golden Triangle was special in its geographical location. Although it fell within the territories of the three countries, it was beyond the reach of management by the three respective governments for one reason or another. The mountainous terrain in the Golden Triangle was ideal for the cultivation of plants like opium poppy. The inhabitants there were a diverse bunch with varied backgrounds including not only aboriginal people, but also syndicates of armed insurgents and remnants of the defeated Nationalist troops that relied on drug dealings as the major source of income to fund their purposes.³⁷ After the Second World War, the Golden Triangle became the world's biggest drug factory, which produced up to 70% of the world's drug supplies, mostly raw opium and morphine.

In the early days, a lot of the Preventive Service's drugs seizures were made in marine operations. Drugs were mostly smuggled by trawlers from Thailand to some deserted islands in the open sea where the drugs were hidden before being transferred onto local fishing vessels to be sneaked into Hong Kong. Also, a considerable number of significant drug seizures involved ocean-going vessels sailing from Bangkok, where the drugs were loaded on board after being delivered from northern Myanmar, a trafficking route frequently abused by drug dealers. The most significant drug trafficking case in the 1960s involved an ocean-going vessel, the S.S. Prominent. In late 1960, the Preventive Service seized 1,078 pounds of opium wrapped in cellophane hidden in the cargo on board the S.S. Prominent. At that time, a lot of opium smuggled into Hong Kong was refined to heroin, a part of which would be supplied to the local market and the remaining majority transited to different parts of the world, Southeast Asia and the United States in particular. Moreover, the Preventive Service had also made seizures of smuggled morphine and cannabis. Hong Kong was thus given the infamous label of an international drugs transit centre.³⁸

Commencement of Drugs Raids within the Territories by Preventive Service

The year 1971 was an important milestone for the Preventive Service in its anti-narcotics operation. The then Head of the Trade, Industry and Customs Department and Commissioner of Preventive

再只是守在關口等待毒販，還可以主動出擊，拘捕境內的不法分子。這個轉變，令緝私隊 / 香港海關成為全球唯一一個在轄境內執行緝毒工作的海關機構。

緝私隊 / 海關這幾十年在緝毒方面的成績斐然，單在 1971 年，緝私隊便查抄了 145 個煙窟、製毒工場和分銷中心。總計全年共檢獲二千多磅的危險藥物，並拘捕八百多人。

緝私隊在初期緝毒行動中較為轟動的案件，發生於 1973 年 1 月 17 日，當 30 名緝私隊員抵達九龍城寨進行掃毒任務時，被百多名暴徒重重包圍並擲石襲擊，隊員出於自衛開槍還擊。事件中有一名暴徒腹部中槍，另有四人被捕，並起出一批煙膏、煙渣和紅丸。⁴⁰ 隨後幾年，緝私隊出動的次數不斷增加，由 1971 年的 112 次，上升至 1972 年的 292 次，1973 年的 894 次，至 1974 年的逾 1,400 次，短短四年間增幅超過 10 倍。

除主動出擊外，緝私隊在各口岸截獲的毒品數量依然龐大。自七十年代中期開始，販毒集團轉以空運毒品為主，所以在機場搜獲的毒品數字亦顯著上升。為此，在 1974 年，緝私隊特別增加機場人手，以堵截毒品經空運走私入港。1975 年的數字，反映緝私隊的部署正確。在 4 月，機場的緝私隊員在行李



大堂檢獲 19 公斤大麻。這批大麻來自泰國，目的地為關島。到 9 月，一名泰國籍女子由曼谷飛抵本港，緝私隊員在其行李底部暗格搜出八磅嗎啡。10 月，緝私隊員在兩名由曼谷來港的泰國籍女子的手提行李中，搜出 4.5 公斤嗎啡磚。11 月和 12 月，緝私隊亦在機場一共檢獲 10 公斤海洛英。

除了毒品外，無水醋酸亦是緝私隊的主要打擊目標，因為無水醋酸是製毒者用以混和嗎啡磚，稀釋成海洛英的必要

【圖十九】

海關領犬員與緝毒犬於啟德機場檢查空運貨物（1978 年）

【Picture 19】

Customs officer and narcotics dog inspected air cargo at Kai Tak Airport in 1978

Service, Sir Jack Cater, held a special meeting with the senior members of the Service to evaluate the effectiveness of its anti-narcotics strategies. Cater reckoned that drug traffickers had changed their smuggling modus operandi, no longer sneaking the drugs simply through the boundary crossings into the market. The meeting resolved that the Preventive Service be expanded and its investigators given more liberty to organize anti-drugs operations and more power to raid divans, drug manufacturing and distribution centres inland.³⁹ Since then, the Preventive Service/Customs had been not merely gatekeeper defending the control points against drug traffickers, but as well fighters proactively enforcing the law to arrest unlawful elements within the territory. With this change, the Hong Kong Preventive Service/Customs became the first customs organization in the world to enforce the law against dangerous drugs inland.

The achievements of the Preventive Service/Customs in fighting against drugs during the past few decades were striking. In 1971 alone, the Preventive Service raided 145 drug divans, manufacturing and distribution centres, with more than 2,000 pounds of dangerous drugs seized and more than 800 people arrested.

One of the Preventive Service's early day anti-narcotics operations that hit the headline happened on 17 January 1973. On arriving at the Walled City for an anti-narcotics raid, 30 Preventive Service officers were besieged by a mob of more than a hundred gangsters. The mob hurled stones at the officers who then opened fire in return for self-defence, hitting a rioter in the abdomen. Four rioters were arrested and some heroin paste, dross and pills seized.⁴⁰ In the years that followed, the number of the Preventive Service's raiding operations kept rising, from 112 in 1971, to 292 in 1972, 894 in 1973 and more than 1,400 in 1974, seeing a ten-fold increase in just four short years.

Apart from launching proactive anti-narcotics operations, the Preventive Service continued to intercept massive amounts of drugs at the various control points. Since the mid-1970s, drug trafficking syndicates mainly smuggled drugs by air, resulting in a remarkable increase in seizures at the airport. For this reason, the Preventive Service expanded its workforce at the airport in 1974 to interdict smuggling of airborne drugs into Hong Kong. Figures in 1975 proved the expansion a wise tactic. In April, Preventive Service officers at the airport seized at the Baggage Inspection Hall 19 kilograms of cannabis, which came from Thailand destined for Guam. In September, the Preventive Service found eight pounds of morphine hidden in a false compartment of a suit case carried by a Thai woman, who flew to Hong Kong from Bangkok. In October, 4.5 kilograms of morphine were found in the cabin baggage of two Thai women flying from Bangkok to Hong Kong. In November and December, 10 kilograms of heroin was seized at the airport.

原料。當時的政府廣告不時呼籲，市民如果嗅到酸味便要向緝私隊舉報，因為製毒過程會產生酸味，所以酸味可能代表附近有毒販正在製毒。在1974年，緝私隊接連破獲兩宗破紀錄的無水醋酸走私案。7月，緝私隊員在由日本來港的「俄里岡郵」(Oregon Mail) 號上，發現10個報稱是染料的容器，其實滿載200加侖的無水醋酸，此乃有紀錄以來最大宗的同類案件。到10月，由日本橫濱抵港的「東辰丸」(Toshin Maru) 上，緝私隊員在報稱載有磨機の木箱中，發現價值超過30萬元的無水醋酸，共重一噸，此乃歷來第二大的同類案件。



【圖二十】
海關領犬員與緝毒犬在啟德機場檢查
旅客行李（1978年）
[Picture 20]
Customs officer and narcotics dog
inspected passengers' luggage at Kai
Tak Airport in 1978

七十年代重大案件回顧

整個七十年代，緝私隊／海關全力進行緝毒工作，被抽調出來負責這項任務的人手佔了緝私隊／海關差不多一半人力資源。

（一）第一次國際合作

事發於1976年5月，一隊專責檢查機場離境旅客的緝私隊員發現，五名報稱飛往歐洲的男子的行為表現並不像一般赴歐的旅客，調查更顯示他們的機票都由同一人提供，而出境卡亦由同一款打字機打印。緝私隊員於是懷疑，他們計劃在飛往歐洲的中途站——曼谷時帶上毒品。這項情報在5月25日被傳送到國際刑事警察組織 (International Criminal Police Organization, Interpol)，令這五名男子於5月31日在巴黎的機場被捕，從他們身上搜獲3.6公斤的海洛英。這是緝私隊與國際刑事警察組織首次在情報交換方面取得合作成果。

此外，緝私隊於同年5月與美國海關在香港共同主辦有關毒品緝私問題的會議，共有14個國家派代表參加，是香港首次主辦同類型會議。⁴¹

Besides dangerous drugs, acetic anhydride was another major target of the Preventive Service as it was a key chemical for mixing with morphine hydrochloride bricks to yield heroin. Government advertisements at the time frequently appealed for the public sensing acidic odour to report to the Preventive Service because the odour could be generated from heroin production, indicating drug manufacturing in the neighborhood. In 1974, the Preventive Service cracked two record-breaking cases of acetic anhydride smuggling. In July, on a vessel named "Oregon Mail" from Japan to Hong Kong, the Preventive Service found 200 gallons of acetic anhydride in 10 containers declared as dyes. It was then the largest seizure of its kind. The second biggest case took place in October on board a vessel named "Toshin Maru" from Yokohama, Japan, to Hong Kong. The Preventive Service found a ton of acetic anhydride, worth more than HK\$300,000, in a crate declared to be containing grinding machinery.

Review of Major Cases in 1970s

During the entire 1970s, the Preventive Service/Customs spared no effort to cracking down on drugs related crimes. The size of the workforce deployed to accomplishing this mission accounted for almost half of the strength at the time.

First International Cooperation

In May 1976, a team of Preventive Service staff assigned to inspect outgoing passengers at the airport noticed that five men purporting to be flying to Europe did not behave really like typical travelers bound for Europe. Further investigation revealed that their air tickets had all been provided by the same person and all their departure cards printed by the same typewriter. The Preventive Service staff suspected that they were planning to smuggle dangerous drugs onto the plane at the stopover in Bangkok during the flight to Europe. The intelligence was transmitted to the International Criminal Police Organization (Interpol) on 25 May. The five men were subsequently arrested at the airport in Paris for possession of 3.6 kilograms of heroin. It was the first fruitful cooperation in intelligence exchange between the Preventive Service and the Interpol.

In addition, in May the same year, the Preventive Service co-hosted a conference with the United States Customs in Hong Kong on drug smuggling issues. Representatives from 14 countries attended this conference, which was the first of its kind Hong Kong has organized.⁴¹

(二) 「光陸丸」

1976 年 8 月 12 日，緝私隊員登上一艘聲稱由哥打京那巴魯 (Kota Kinabalu，今馬來西亞亞庇) 來港的貨輪，名叫「光陸丸」 (Solar Continental Maru)。緝私隊登船調查後證實「光陸丸」其實是來自曼谷，並發現船



【圖二十一】
「光陸丸」案照片
[Picture 21]
The “Solar Continental Maru” Case

上的水槽有可疑，於是把儲水抽光，在水槽一個以鐵板密封的暗格內發現藏有大量毒品。經化驗後，毒品內含四公斤嗎啡鹽、13 公斤嗎啡酯，及 40 公斤熟鴉片，總值達 260 萬元。⁴² 在六日後的 8 月 18 日，緝私隊在火石洲截獲總值達 2,500 萬元的危險藥物，當中包括 228.6 公斤生鴉片、33.2 公斤嗎啡，及 2.4 公斤海洛英。這次成功緝獲大量毒品，令緝私隊非常鼓舞，港督麥理浩爵士 (Murray Macle hose) 亦為緝私隊所創下的佳績特別致以祝賀和嘉許。

表十一 緝私隊 / 海關緝毒數字一覽 (1971 年 -1982 年)⁴³

年份	檢獲毒品重量 (磅)	拘捕人數 (人)	毒品總值 (百萬元)
1971	468	695	無公布
1972	7,767	2,098	44.9
1973	1,120	3,683	5
1974	627	4,148	3.6
1975	675	2,184	7.7
1976	1,484	1,691	36
1977	677	1,260	16
1978	511	1,078	24
1979	452	850	2.4
1980	386	767	7.4
1981	417	750	無公布
1982	880	1,098	無公布



【圖二十二】
「光陸丸」案照片
[Picture 22]
The “Solar Continental Maru” Case

“Solar Continental Maru”

On 12 August 1976, Preventive Service officers boarded the “Solar Continental Maru”, a cargo vessel purportedly arriving from Kota Kinabalu in Malaysia. Investigation by the Preventive Service revealed that the vessel had, in fact, departed from Bangkok. Upon searching, Preventive Service officers found the water trough of the vessel suspicious. After draining it dry, the officers found a huge amount of drugs in a hidden compartment sealed with an iron plate inside the trough. After analysis, the drugs were found to contain four kilograms of morphine salt, 13 kilograms of morphine esters and 40 kilograms of prepared opium, worth HK\$2.6 million in total.⁴² Six days later, on 18 August, the Preventive Service intercepted at Fo Shek Chau HK\$25 million worth of dangerous drugs including 228.6 kilograms of raw opium, 33.2 kilograms of morphine and 2.4 kilograms of heroin. The Preventive Service was immensely exhilarated by this massive seizure, especially when Sir Murray MacLe hose, the then Hong Kong Governor, sent in his blessing and compliments for the Preventive Service’s great success in the case.

Table 11: Figures of Anti-Drugs Raids by the Preventive Service/Customs (1971-1982)⁴³

Year	Weight of Drugs Seized (in Pound)	Number of Arrests	Total Value (HK\$ in Million)
1971	468	695	unannounced
1972	7,767	2,098	44.9
1973	1,120	3,683	5
1974	627	4,148	3.6
1975	675	2,184	7.7
1976	1,484	1,691	36
1977	677	1,260	16
1978	511	1,078	24
1979	452	850	2.4
1980	386	767	7.4
1981	417	750	unannounced
1982	880	1,098	unannounced

八十年代的緝毒工作

八十年代，海關的緝毒工作面臨新挑戰。自七十年代中興起的空運毒品犯罪模式日漸盛行，有見及此，海關聯同警隊於 1979 年 7 月 19 日在啟德機場成立聯合情報小組，加強毒品情報的交換。海關面對的另一項挑戰，就是層出不窮的運毒方法。隨着海陸空交通日趨發達，販毒集團運送毒品的份量亦越來越多。1982 年，海關首次在貨櫃內發現毒品。關員在一艘名為「世界之獅」（World Lion）的貨輪上，從三個空氣壓縮機內搜出 73 公斤海洛英鹼（heroin base）。若將這些海洛英鹼轉為三號海洛英，市值高達 3,000 萬港元。此外，香港亦於 1980 年首次出現體內藏毒這種新運毒模式。販毒者首先會將盛載毒品的避孕套吞下，以逃避關員的搜查，抵達目的地後再把避孕套排泄出來；然而，由於販毒者的胃部塞滿不可消化的膠套，這些膠套一旦破裂，會對販毒者的生命構成極大危害，甚至令其死亡。不過在利益的驅使下，不少人仍然冒着生命危險，利用這種方法運毒。單在 1980 年，海關便拘捕了八名體內藏毒人士，另外有一名人士在避過檢查後，因體內盛載毒品的膠套破裂而中毒死亡。⁴⁴

另一種常見於八十年代的販毒方法則與中國經濟開放有關。隨着各陸路口岸開通，不少販毒集團開始以陸路運輸毒品，以逃避在海上屢建奇功的海關部隊。販毒集團從金三角地區購買毒品，然後由接壤的雲南經廣西和廣東偷運來港。他們利用貨櫃車作運輸工具，乘着貨流頻繁之便混水摸魚，把毒品運進本港。除此之外，亦有不少毒販無懼海關的追截，把毒品分散到廣東沿海地區存放，伺機再以海路運來本港，減低由泰國直接輸港的風險。

這數十年來，香港的吸毒風氣亦有重大改變。在七十年代以前，鴉片及海洛英是香港的主流毒品，其中以三號海洛英佔多數。三號海洛英由於雜質較多，吸毒者如以注射方式服用，死亡率很高。到七十年代後期，金三角地區出產的海洛英

Anti-drugs Work in 1980s

The 1980s saw the Customs facing new challenges in its anti-narcotics work. Drug smuggling by the air mode had become increasingly common since the 1970s. In view of this, the Customs set up a Joint Intelligence Unit at Kai Tak Airport with the Police on 19 July 1979 to enhance the exchange of drugs intelligence. Another challenge the Customs was facing came from the ever-changing modus operandi of drug smuggling. With the fast development in all modes of transport, the volume of drugs in each smuggling attempt became larger and larger. In 1982, the Customs uncovered drugs inside a cargo container for the first time. On a cargo vessel named the “World Lion”, the Customs found 73 kilograms of heroin base in three air compressors. The market value of the seizure could go up to HK\$30 million if refined into No. 3 heroin. In addition, Hong Kong witnessed the first case of drug smuggling by internal concealment in 1980. To evade Customs detection, drug traffickers first swallowed condoms containing drugs, which would be excreted at their destinations. This concealment method would gravely endanger or even kill the drug traffickers if the indigestible rubber sheaths stuffed with drugs burst in their stomachs. However, lured by the lucrative profits, many people still risked their lives to smuggle drugs with this modus operandi. In 1980 alone, the Customs arrested eight persons with internal concealment of dangerous drugs. A body packer, though having successfully evaded detection, died of intoxication due to rupture of packages containing dangerous drugs inside the body.⁴⁴

Another common drug smuggling method in the 1980s was related to the economic reform in China. With the opening-up of the land borders, many drug trafficking syndicates started to smuggle drugs by land in order to avoid the ever-successful Customs force at sea. Drug syndicates purchased drugs from the Golden Triangle and smuggled them into Hong Kong via Guangxi and Guangdong through the border with Yunnan. They then used container trucks as the means of transport and took advantage of the busy cross-border cargo flow to smuggle drugs into Hong Kong. Despite the risk of Customs interception, quite a number of drug traffickers still hoarded their drugs along the Guangdong coastal areas for storage, waiting for the opportunity to smuggle them into Hong Kong by sea, so as to avoid the risk of transporting the shipment direct from Thailand to Hong Kong.

The drug abuse pattern has significantly changed in recent decades. Before the 1970s, opium and heroin were the main drugs in Hong Kong, No. 3 heroin in particular. As No. 3 heroin contained more impurities, the death rate through injection among drug

純度較高，香港的製毒集團再將其稀釋，變成四號海洛英。隨着金三角地區連年豐收，出產的海洛英價格相對穩定，海洛英逐漸成為吸毒者最依賴的毒品之一。另外，隨着娛樂場所的增加，不少青年人亦染上毒癮。他們喜愛大麻（cannabis）和迷幻藥 LSD（麥角酰二乙胺，Lysergide）等會產生幻覺的毒品。許多青年人以為這類「迷幻劑」與鴉片及海洛英不同，不會令人上癮，加上同輩壓力，令當時吸毒數字不斷上升。從表十二可見，甲喹酮（俗稱「安眠酮」、「忽得」）、咳藥（含可待因，Codeine）和大麻等令人情緒起伏不定的毒品，逐漸被更多青年人吸食。這亦是聯合國制訂《禁止非法販運麻醉藥品和精神藥物公約》（Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances）的濫觴。

表十二 二十一歲以下青年吸食毒品的種類 (1984 年-1992 年) ⁴⁵

毒品種類 / 年份	1984	1985	1986	1987	1988	1989	1990	1991	1992
海洛英	94.3	94.4	80.9	71.4	47.3	49.8	49.2	57.1	59.5
鴉片	0.4	0.1	-	0.3	0.2	0.6	0.4	0.4	0.8
嗎啡	0.3	-	0.1	0.6	0.3	0.2	0.6	1.2	0.6
菲仕通 / 美沙酮	0.1	0.6	0.4	0.7	1.2	1.6	1.6	1.8	1.4
其他毒品 / 鎮痛劑	0.3	0.2	-	0.7	2.4	4.9	10.5	2.0	0.3
安非他明	-	-	0.3	0.8	-	0.3	0.5	0.6	1.2
可卡因	-	-	-	0.3	1.2	0.5	1.4	0.4	0.5
巴比士酸鹽	0.5	0.5	0.1	0.4	2.1	0.8	1.4	0.6	0.5
甲喹酮	5.9	5.9	22.4	29.0	24.0	12.8	11.2	1.3	1.7
大麻	0.7	1.6	4.1	6.9	31.9	40.1	31.6	24.7	24.2
溴氈二氮醃	N/A	N/A	N/A	N/A	0.7	8.2	15.2	4.1	0.6
氟硝西泮	N/A	N/A	N/A	N/A	9.4	4.3	6.7	2.5	2.3
三唑侖	N/A	N/A	N/A	N/A	N/A	0.5	2.2	1.5	1.9
咳藥	N/A	N/A	N/A	N/A	2.4	13.2	16.6	21.9	26.7
有機溶劑	N/A	N/A	N/A	N/A	N/A	0.3	0.4	1.7	1.7

註一：由於有青年吸食多於一種毒品，因此上表的百分比總和超過100。
註二：「N/A」為沒有數據，「-」為少於0.1或等於零。

addicts was very high. Towards the end of the 1970s, the purity of heroin manufactured in the Golden Triangle was relatively higher, allowing the drug manufacturing syndicates in Hong Kong to dilute it into No. 4 heroin. Following years of bumper crops in the Golden Triangle, the price of heroin became relatively stable, gradually making it one of the most popular dangerous drugs amongst addicts. With the increase in entertainment venues, many teenagers fell prey to the lure of drugs, especially hallucinatory drugs like cannabis and LSD (Lysergic). Many teenagers misconceived that these hallucinogens, unlike opium and heroin, were non-addictive. Coupled with peer pressure, the misconception contributed to the increasing rate of drug addiction among teenagers. As Table 12 shows, more and more teenagers abused drugs inducing mood swings, including methaqualone, cough medicine (containing codeine) and cannabis. This was the reason why the United Nations has drawn up the Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances.

Table 12: Types of Drugs Taken by Teenagers under 21 (1984-1992) ⁴⁵

Drug Type / Year	1984	1985	1986	1987	1988	1989	1990	1991	1992
Heroin	94.3	94.4	80.9	71.4	47.3	49.8	49.2	57.1	59.5
Opium	0.4	0.1	-	0.3	0.2	0.6	0.4	0.4	0.8
Morphine	0.3	-	0.1	0.6	0.3	0.2	0.6	1.2	0.6
Physeptone/ Methadone	0.1	0.6	0.4	0.7	1.2	1.6	1.6	1.8	1.4
Other Narcotics/ Analgesics	0.3	0.2	-	0.7	2.4	4.9	10.5	2.0	0.3
Amphetamines	-	-	0.3	0.8	-	0.3	0.5	0.6	1.2
Cocaine	-	-	-	0.3	1.2	0.5	1.4	0.4	0.5
Barbiturates	0.5	0.5	0.1	0.4	2.1	0.8	1.4	0.6	0.5
Methaqualone	5.9	5.9	22.4	29.0	24.0	12.8	11.2	1.3	1.7
Cannabis	0.7	1.6	4.1	6.9	31.9	40.1	31.6	24.7	24.2
Brotizolam	N/A	N/A	N/A	N/A	0.7	8.2	15.2	4.1	0.6
Flunitrazepam	N/A	N/A	N/A	N/A	9.4	4.3	6.7	2.5	2.3
Triazolam	N/A	N/A	N/A	N/A	N/A	0.5	2.2	1.5	1.9
Cough Medicine	N/A	N/A	N/A	N/A	2.4	13.2	16.6	21.9	26.7
Organic Solvents	N/A	N/A	N/A	N/A	N/A	0.3	0.4	1.7	1.7

Footnote 1: As some teenagers take more than one type, the percentages in the table above add up to more than 100%.
Footnote 2: “N/A” means no data; “-” means the percentage is lower than 0.1 or zero.

表十三 海關緝獲毒品種類統計 (1984 年 -1992 年) ⁴⁶

毒品種類 (公斤) / 年份	1984	1985	1986	1987	1988	1989	1990	1991	1992
海洛英類：			/	/	/	/	/	/	/
三號海洛英	99	48	79	86	29	85	9	8	-
四號海洛英			72	44	39	35	57	47	100
海洛英鹼	151	90	146	6	1	-	17	21	3
生鴉片	4	33	43	73	43	29	13	42	25
熟鴉片			10	12	12	19	16	4	2
大麻	29	144	24	47	12	374	125	55	50
大麻樹脂			7	-	-	26	12	3	24

註一：「-」為少於0.1或等於零。

表十三的數據與表十二的統計吻合。三號海洛英的使用量明顯減少，而四號海洛英和大麻的截獲數字則為各類毒品之冠。另外，海關亦有緝獲危險藥物藥片的紀錄，惟數量不多。

【圖二十三】
海關搜獲的四號海洛英

[Picture 23]
No. 4 heroin seized by the Customs

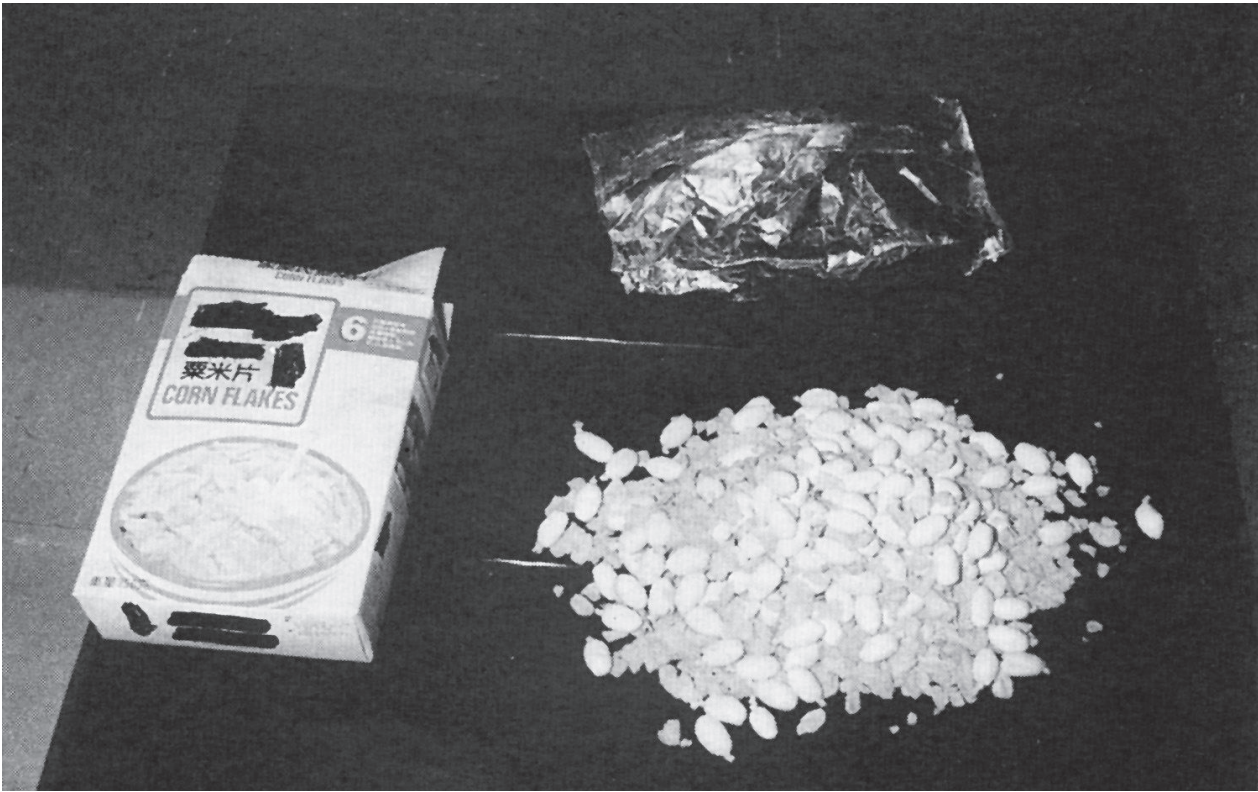


Table 13: Types of Drugs Seized by the Customs (1984-1992) ⁴⁶

Drug Type (kg) / Year	1984	1985	1986	1987	1988	1989	1990	1991	1992
Heroin:			/	/	/	/	/	/	/
No. 3	99	48	79	86	29	85	9	8	-
No. 4			72	44	39	35	57	47	100
Heroin Base	151	90	146	6	1	-	17	21	3
Raw Opium	4	33	43	73	43	29	13	42	25
Prepared Opium			10	12	12	19	16	4	2
Cannabis	29	144	24	47	12	374	125	55	50
Cannabis Resin			7	-	-	26	12	3	24

Footnote 1: “-” means the percentage is lower than 0.1 or zero.

The data in Table 13 concurs with the statistics in Table 12. The consumption of No. 3 heroin fell noticeably while the volume of No. 4 heroin and cannabis seized were the highest among all types of drugs. The Customs also intercepted dangerous drug tablets, inconsiderable in amount as though.

【圖二十四】
海關搜獲的大麻樹脂
[Picture 24]
Cannabis resin seized by the Customs



八十年代重大案件回顧

（一）「安娜·馬士基號」（Anna Maersk）

1982年6月16日，「安娜·馬士基號」由泰國運來600袋米粉。關員在例行檢查時發現，其中一袋米粉隱藏以膠袋包裝的15公斤海洛英鹼。為免打草驚蛇，關員放行其餘的米粉，讓其按申報運到土瓜灣的一所雜貨店，並對目標人士進行24小時監視。到6月18日，海關採取行動，在店內發現其中兩袋米粉藏有30公斤海洛英鹼。連同上次檢獲的15公斤海洛英鹼，海關總共檢獲45公斤海洛英鹼，若將這45公斤海洛英鹼轉成三號海洛英的話，市值高達2,250萬港元。



【圖二十五】

海關檢獲來自金三角印有「雙獅地球標」的海洛英

【Picture 25】

Heroin from Golden Triangle engraved with "Double Uoglobe Brand" seized by the Customs

（二）家庭式桑拿浴室

1984年7月10日，海關在鰂魚涌破獲一個海洛英製造工場。這個工場是一個小型家庭式桑拿浴室，設有一整套製造設備。行動中檢獲47公斤海洛英。



【圖二十六】

1984年，海關在鰂魚涌瓦解一個以家庭式桑拿浴室作掩飾的海洛英製造工場

【Picture 26】

A heroin manufacturing centre, a family-type sauna cabinet, smashed in 1984

九十年代的緝毒工作

踏入九十年代，販毒集團繼續利用中港的陸路口岸運毒，情況與八十年代分別不大，但九十年代的新式毒品推陳出新，包括「忘我」（Ecstasy）在內的搖頭丸（3,4-亞甲二氧基甲基安非他明，3,4-methylenedioxy-methamphetamine，MDMA），令青少年的吸毒方式亦有所改變。搖頭丸在醫學上其實是用作抑制食慾的藥物，但在九十年代卻廣為青少年所濫用。

從海關所緝獲的個案顯示，九十年代出現不少新運毒方法，例如來自尼日利亞等西非國家的毒販會以航空旅客身份利用機場把毒品運進香港，亦有不少人把少量毒品帶在身上乘搭直通火車運毒和利用國際郵包運毒等。

Review of Major Cases in 1980s

“Anna Maersk”

On 16 June 1982, during a routine check on board “Anna Maersk”, a vessel declared to be shipping 600 sacks of cornflour from Thailand, Customs officers found 15 kilograms of heroin base wrapped in polythene bags hidden in one of the sacks. To avoid putting the smuggling syndicate on guard prematurely, Customs officers released the remaining cornflour, allowed the consignment to be delivered to a grocery in To Kwa Wan as declared, and at the same time mounted 24-hour surveillance on the targets. Executing the raid on 18 June, the Customs uncovered an additional 30 kilograms of heroin base hidden in two other sacks of the cornflour. Together with the 15 kilograms seized previously, the 45 kilograms of heroin base, if converted into No. 3 heroin, would be worth a market value of HK\$22.5 million.

Family-Type Sauna Cabinet

On 10 July 1984, the Customs smashed a heroin manufacturing centre in Quarry Bay. It was a family-type sauna cabinet, fully equipped with drugs manufacturing facilities. A seizure of 47 kilograms of heroin was made in the operation.

Anti-Drugs Work in 1990s

In the 1990s, drug syndicates continued using the Mainland-Hong Kong land border to smuggle drugs. The situation was not significantly different from that in the 1980s, except that the 1990s witnessed the rise of novel drugs, like 3,4-methylenedioxy-methamphetamine (MDMA) which included ecstasy, thus resulting in changes in teenagers' pattern of drug abuse. Ecstasy was originally prescribed as appetite suppressant but was commonly abused by teenagers in the 1990s.

As indicated in the Customs' detected cases, there were quite some new smuggling methods in the 1990s. For instance, drug traffickers from the West African countries including Nigeria used to disguise themselves as air passengers and smuggle drugs into Hong Kong through the airport. A few others carried with themselves small amounts of drugs to be smuggled into Hong Kong by through train; yet others resorted to international postal packages in smuggling drugs into the territory.

自 1987 年開始，香港曾被美國政府列入「主要毒品轉運中心」的名單中。但由於部門不斷與本地及海外執法機構攜手合作打擊毒品問題，包括遏止販毒活動、充公販毒得益、監管化學前體的裝運，及拘捕在逃的國際毒販，美國政府最終於 2000 年把香港從「主要毒品轉運中心」名單中刪除。

九十年代重大案件回顧

（一）大麻草走私

1996 年 9 月，海關在一艘停泊於葵涌貨櫃碼頭的貨船上，發現一批重 7,225.7 公斤大麻草，破了香港同類案件的紀錄。大麻草由曬乾的大麻花和葉製成，通常以捲煙的方式吸食。

（二）第一宗大規模「忘我」走私

1993 年，海關首次在香港發現有人偷運「忘我」類毒品。1996 年 8 月，機場海關在一名由阿姆斯特丹來港的乘客身上，搜出 12,110 粒「忘我」。⁴⁷



【圖二十七】
海關於 1996 年 9 月檢獲 7,225.7 公斤大麻草
[Picture 27]
7,225.7 kilograms of cannabis seized by the Customs in September 1996

Since 1987, Hong Kong had been put on the list of “Major Drug Transit Centres” by the United States Government. Taking into account the Customs’ continued efforts towards joining force with local and overseas law enforcement bodies in the anti-narcotics measures, including suppressing drug trafficking activities, confiscating drug proceeds, regulating the carriage of precursor chemicals and arresting internationally wanted drug traffickers, the United States Government eventually removed Hong Kong from the list in 2000.

Review of Major Cases in 1990s

(1) Herbal Cannabis Smuggl

In September 1996, the Customs unearthed 7,225.7 kilograms of herbal cannabis on board a cargo vessel berthed at the Kwai Chung Container Port, the most significant trafficking case of its kind in Hong Kong history. Herbal cannabis is made by drying the cannabis buds and leaves, usually rolled up in cigarettes paper for smoking.

(2) The First Case of Large - scale Ecstasy Smuggl

In 1993, the Customs for the first time encountered the smuggling of ecstasy-type drugs in Hong Kong. In August 1996, Customs officers at the airport seized 12,110 ecstasy tablets from a passenger travelling to Hong Kong from Amsterdam.⁴⁷

【圖二十八】
「忘我」案件照片
[Picture 28]
The Ecstasy Smuggling Case



海域緝私

自中國經濟改革開放後，沿海地區發展迅速，國內市民對各類產品的需求不斷增加。由於香港並無關稅，相對內地高關稅，造成兩地物價的差異，不法之徒趁機進行走私貴價貨物的活動，把汽車、電器等內地關稅等同本身價值的貨物從香港偷運往內地，再以內地價格出售從中賺取差價。九十年代初的「大飛」走私活動，就是在這個背景下出現的。

所謂「大飛」，是指安裝有三至五副高達 350 匹馬力舷外引擎的高速快艇，時速每小時可達 60-70 海浬。為了爭取時間，逃避海關緝捕，許多「大飛」都配有滑梯，方便起卸走私貨。1990 年前後，走私熱門貨多為電視機、錄影機等電器。一艘「大飛」一般可運載 100 部電視機或 400 部錄影機。不法之徒多利用吐露港和西貢一帶的水域路線，主要因為這些地方較近內地，尤其是惠東一帶沿海城市。

初期，海關要對付這種新走私方法是十分棘手的，因為政府船隻速度遠遠不及「大飛」。最猖獗的時候，一日裡就錄得多達 100 架次「大飛」在吐露港高速飛航。犯罪分子甚至明目張膽地在日間上貨，利用密斗貨車將貨物運到岸邊，再用「大飛」上的滑梯卸貨。只需兩分鐘，他們便能把一整車的貨

Section 7

ANTI-SMUGGLING AT SEA

China's coastal cities grew rapidly following the reform and opening-up of the country and so did the demand for all kinds of goods among Mainlanders. The zero-tariff of Hong Kong, as opposed to the relatively high tariff of the Mainland, created significant price differences between the two places. Criminal syndicates took this advantage to profiteer by smuggling pricier commodities such as motor vehicles and electrical appliances, which were levied with 100% tariff in the Mainland, from Hong Kong to the Mainland to be sold at local prices. This instigated the trend of smuggling involving high-powered speedboat, or "Tai Fei" in Cantonese dialect, in the early 1990s.

"Tai Feis" were high-powered speedboats fitted with three to five outboard engines with a maximum of 350 horsepower, capable of propelling the speedboats at the speed up to 60 to 70 nautical miles per hour. To save time and evade the Customs' pursuit, "Tai Feis" were equipped with sliding boards to facilitate loading and unloading. Around 1990, the most commonly smuggled commodities were electrical appliances like television sets and video cassette recorders. A typical "Tai Fei" could carry up to 100 television sets or 400 video cassette recorders at a time. Criminal syndicates mostly took the sea route along Tolo Harbour and Sai Kung because of their relatively close proximity to the Mainland, especially the coastal cities along Weidong.

At the dawn of this new smuggling trend, the Customs found it difficult to surmount because the Government's launches used at that time were far slower than "Tai Feis". At the peak of the smuggling frenzy, there were as many as a hundred sightings of "Tai Feis" dashing through Tolo Harbour each day. Some syndicates even arranged loading in broad daylight, and

物卸下，揚長而去。不過，大多走私份子都是在晚間作案，以逃避偵查。在龐大利益驅使下，有亡命走私狂徒甚至把「大飛」裝甲化，強化船身，在被追截時，高速撞向執法機關的船隻，以圖令船隻受損、執法人員受傷。當時對付「大飛」走私的確是政府的一大挑戰。

修改法例

鑑於走私份子偷運電視機和錄影機的情況嚴重，政府先從修改法例着手，於 1990 年 6 月制定《出口（電視機及錄影機）規例》，禁止 250 總噸以下的船隻運載未領有出口牌照的上述貨品。1991 年 4 月，政府再修訂相關的法例，即《進出口條例》和《進出口（運載物品）規例》。《進出口條例》把建造、維修及保養企圖用作走私的快艇列為罪行，因為不少「大飛」的船殼都是在本港的船塢製造和維修的，制定新的罪行令「大飛」的「供應」得以遏止。而《進出口（運載物品）規例》則是《出口（電視機及錄影機）規例》的延伸，規定禁止 250 總噸以下船隻，運載未領有運載許可證的電視機、錄影機、放影機、雪櫃、冷氣機、車輛和車輛零件。在《進出口（運載物品）規例》實施以前，執法機關很難檢控該等利用漁船或快艇進行的走私活動，因為當局必須證明有關物品是用以出口，或具有出口意圖，但犯罪份子往往會辯稱該等物品乃運往香港境內的離島存放。該條例使無合法理由而在香港水域內使用渡輪或噸位在 250 總噸以下的小型船隻運載若干訂明物品（即電視機、錄影機、冷氣機等），即屬違法。利用 250 總噸以下船隻或渡輪運載此等訂明物品（除非屬私人物品），均須持有香港海關簽發的許可證，而香港海關須信納搬運有關貨品的人士從事正當生意才會簽發此類許可證。

trucked the smuggled goods to the shore to be slid onto the “Tai Feis”. Within just two minutes, a “Tai Fei” could swallow a truckload of goods and speed away into the open sea. Nonetheless, most of the smugglers carried out the clandestine activities at night to evade detection. Driven by the huge profits, some reckless criminals even armoured their “Tai Feis”, so as to be able to knock away the countering launches and harming the officers on board during interception by the pursuing law enforcement bodies. Combating smuggling using “Tai Feis” was therefore a major challenge to the Government then.

Legislative Amendment

Faced with the frenzied smuggling of television sets and video cassette recorders, the Government tackled the problem by first amending the relevant law. Enacted in June 1990, the Export (Television Sets and Video Cassette Recorders) Regulations forbade vessels of less than 250 gross tons from carrying on board prescribed articles without an export permit. In April 1991, the Government further amended another two relevant ordinances, namely the Import and Export Ordinance and the Import and Export (Carriage of Articles) Regulations. The Import and Export Ordinance made it an offence for any person to construct, repair or maintain a speedboat for the purpose of smuggling. Since most “Tai Feis” were built or maintained at the dockyards in Hong Kong, the new offences effectively suppressed the supply of “Tai Feis” then. Being an extension of the Export (Television Sets and Video Cassette Recorders) Regulations, the Import and Export (Carriage of Articles) Regulations forbade any vessels of less than 250 gross tons from carrying on board television sets, video cassette recorders and players, refrigerators, air-conditioners, motor vehicles and vehicle parts without a carriage licence. Before the enactment of the Import and Export (Carriage of Articles) Regulations, it had been difficult for the crime syndicates using fishing boats or speedboats for smuggling to be prosecuted. The reason was that the law enforcement agencies had to prove the smuggled goods being intended or attempted for export, which would be a burden too difficult to be discharged in the face of defence that the goods were being conveyed to outlying islands within Hong Kong territory meant only for storage. The Regulations made it an offence for the prescribed articles (i.e. television sets, video cassette recorders, air conditioners, etc) to be carried on board ferries or small vessels of less than 250 gross tons in Hong Kong waters without lawful excuse. It stipulated that only holders of permits issued by the Hong Kong Customs could use small vessels of less than 250 gross tons or ferries to carry those prescribed articles (except personal items). The Hong Kong Customs would only issue carriage licence when it was satisfied that individuals transporting the articles were engaged in legitimate business.

In May 1992, the Government made yet more amendments,

1992 年 5 月，政府再修改法例，把管制左軚車和 150 匹以上舷外引擎的進出口，以及限制 250 總噸以下船隻運載 150 匹以上舷外引擎的條文，加進《進出口（一般）規例》和《進出口（運載物品）規例》中。1993 年，政府修訂《進出口條例》，簡化及加速檢獲物品、船隻和車輛的充公程序，令打擊走私活動更為見效。

反走私特遣隊

1991 年 2 月，香港政府成立跨部門反走私特遣隊，集合海關、警隊、皇家香港輔助空軍以及駐港英軍的人手及資源，應付猖獗的「大飛」走私問題。當時海關抽調 11 人加入特遣隊，與警隊組成兩分隊。一隊主力調查，根據《進出口條例》扣留走私貨，以及進行舉證；另一隊負責聯絡及統領行動的工作。

特遣隊為了堵截「大飛」，在 1992 年初，特別在走私路線上設置機關，包括在吐露港入口的赤門海峽設置流動屏障，又布下長 1.3 公里的「繩網陣」，有效阻止「大飛」的進出。此外，特遣隊為了搜證需要，會在走私熱點設置閉路電視，把走私情況記錄下來。其中一個例子，是特遣隊在筲箕灣近海一帶的電器店外，放置閉路電視。特遣隊懷疑這些電器店內的電器，都是準備走私回大陸的私貨，店鋪只是用來掩人耳目的幌子。連日來的錄影片段，肯定了特遣隊的懷疑，為特遣隊的部署提供了可靠的線索，最後令特遣隊成功搗破這個走私集團。及後的下半年，在反走私特遣隊的圍堵下，走私份子把犯案地點分散到其他地方，例如將軍澳、荔枝角等沿岸而又有工程進行的地方，走私目標亦改為名貴房車。他們利用地盤內的吊臂車把房車運到「大飛」上。這些房車大多是失車，最嚴重的時候，一日內便有五至六部房車在香港報失。

儘管政府通過修例，把 250 總噸以下船隻運載汽車及汽車零件列為罪行，但走私份子的應對方法層出不窮。在 1993 年初，特遣隊發現走私份子利用本地躉船把失車運出本港水

incorporating additional provisions into the Import and Export (General) Regulations and Import and Export (Carriage of Articles) Regulations. The new provisions were aimed to regulate the import and export of left-hand-drive vehicles and outboard engines exceeding 150 horsepower, as well as to limit the carriage of such outboard engines on vessels of less than 250 gross tons. In 1993, the Government amended the Import and Export Ordinance to simplify and expedite the confiscation procedures of the seized goods, vessels and vehicles, making anti-smuggling efforts even more effective.

Anti-Smuggling Task Force

In February 1991, the Hong Kong Government established an inter-departmental Anti-Smuggling Task Force, combining the manpower and resources of the Customs, the Police, the Royal Hong Kong Auxiliary Air Force and the British Army in Hong Kong to tackle the serious problem of smuggling by “Tai Fei”. At that time, the Customs deployed 11 members to the Task Force to set up two teams with the Police. One of the teams was tasked mainly to conduct investigation, detain smuggled goods and collect evidence under the Import and Export Ordinance, while the other to provide liaison support and coordinate operations.

In early 1992, with a view to intercepting “Tai Feis”, the Task Force installed along the smuggling routes operation devices, including mobile barriers along Tolo Channel at the gateway of Tolo Harbour and a 1.3 km-long “rope array”, which effectively confined the movements of “Tai Feis” across the Harbour. Also, in order to collect evidence, the Task Force installed closed-circuit surveillance cameras to record the smuggling activities at the various smuggling black spots, for example, the electrical appliance shops lining the Shaukeiwan waterfront suspected to be dealing electrical appliances for smuggling into the Mainland using the shops as pretext. The video recorded for days confirmed the suspicion and provided the Task Force with reliable intelligence for operation planning, resulting in its successful neutralization of the smuggling syndicate. In the ensuing half year, under the containment of the Task Force, the smuggling syndicates were cornered to smuggling luxury vehicles instead and spreading their smuggling plots over other coastal spots, such as construction sites at Tseung Kwan O and Lai Chi Kok, where they could use the crane trucks to move the vehicles onto the “Tai Feis”. These luxury vehicles were mostly stolen vehicles. In the heat of the crime, there were five to six vehicles reported stolen in the territory each day.

Despite the legislative amendments criminalizing the carriage of vehicles and vehicle parts by vessels of less than 250 gross tons, the smugglers' tactics of circumvention kept popping out one after

域，再由「大飛」運回大陸，以迴避 1992 年修例對 250 總噸以下船隻運載汽車的限制。除房車外，走私份子亦改以「中飛」，即馬力較「大飛」次一等的快艇，運載高科技產品，如傳呼機、電腦、傳真機等。雖然「中飛」馬力不及「大飛」，但其靈活度較高，更有利於逃避特遣隊的追截。另外，特遣隊亦發現不法分子利用內河船和大陸漁船，走私二手電單車到內地。

經過特遣隊兩年的努力，「大飛」走私在 1994 年已經大為收斂。特遣隊成功的其中一個因素是其於 1993 年 4 月 1 日開始部署的「鯊貓行動」，當時特遣隊不分晝夜地在各走私黑點進行監察，並從其他警區抽調人手，增加器材、車輛、工具及後勤支援，再配合直昇機及水警新船，結果整個行動取得空前成功，整個行動緝獲四艘「大飛」，另一艘「大飛」及一艘「中飛」沉沒，共拘捕 120 人及檢獲走私貨物總值高達一千三百多萬元。

同時，特遣隊亦致力切斷走私份子常用的走私通道，在西貢龍蝦灣便有一條由岸邊小路延伸出海的石橋，這道橋原先是英軍演習用的。後來，走私份子利用該地偏僻及易守難攻的特點，加上石橋之便，將該地用作走私貨起卸區，令龍蝦灣成為熱門的走私黑點。為了搗破這個走私據點，特遣隊經過長時間的籌備，在英軍的協助下，繞過受監視的大路，改走迂迴的山路，在另一面半山埋伏。當運載走私貨物的貨車到達時，特遣隊員一擁而上，當場人贓並獲，這道橋最後亦由英軍炸毀，徹底把這個走私黑點摧毀。另一方面，警方及海關亦陸續添置高速截擊艇，甚至收編充公的「大飛」來執行任務，彌補以往執法機關船隻之不足，而曾盛極一時的「大飛」走私活動亦隨之式微。所以，走私集團自九十年代中期以後，改以其他門徑，例如陸路邊境口岸走私。

another. In early 1993, the Task Force detected the tactic of using local barges to deliver stolen vehicles out of Hong Kong waters, and transfer them onto “Tai Feis” for the further smuggling leg into the Mainland, hence evading the prohibition imposed by the legislative amendments in 1992 against the carriage of vehicles on vessels of less than 250 gross tons. Besides luxury vehicles, the smuggling syndicates also started smuggling high-technology products like pagers, computers and facsimile machines etc, using medium-powered speedboats, or “Chung Feis” in Cantonese dialect. Despite less powerful than “Tai Feis”, “Chung Feis” were more agile, making it easier to evade the Task Force’s tackle. Furthermore, the Task Force also detected the modus operandi of using river trading vessels and Chinese fishing vessels to smuggle second-hand motorcycles into the Mainland.

After two years of hard work by the Task Force, smuggling by “Tai Fei” was largely brought to naught by 1994. A key to the Task Force’s success was the Operation Lynx, the planning of which started on 1 April 1993. In the Operation, the Task Force worked around the clock in surveillance at all smuggling black spots, re-deployed manpower from other Police districts, enhanced logistics provisions, and enlisted the support of helicopter and new Marine Police launches. As a result, the entire Operation was concluded in unprecedented success, with the seizure of four “Tai Feis” and smuggled goods worth HK\$13 million and the arrest of 120 persons. Another “Tai Fei” and “Chung Fei” were sunk in the Operation.

In the meantime, the Task Force also strived to cut off the smuggling channels frequently used by smugglers, as the one in Lung Ha Wan, Sai Kung. A stone bridge had been built there extending from a coastal path into the sea, used in the past by the British Army for drill and exercise. Facilitated by this stone bridge and shielded behind the remote location with tactical impermeability, smugglers had used to handle their goods at Lung Ha Wan, turning it into a smuggling black spot. To smash this smuggling stronghold, the Task Force underwent lengthy planning for a raiding operation. Assisted by the British Army, it bypassed the main road which was kept under surveillance by smugglers on lookout, took the circuitous path to the other side of the hill where it laid ambush. When the truck carrying smuggled goods arrived, members of the Task Force spurted out from nowhere, catching the smugglers red-handed with the contrabands. The British Army subsequently blew the bridge to bits, extinguishing this smuggling black spot once and for all. Meanwhile, the Police and the Customs continually procured high-speed pursuit craft and even retained the confiscated “Tai Feis” in their fleets to complement the shortfall in enforcement launches. The once very exuberant “Tai Fei” smuggling activities eventually died down. Consequently, after the mid-1990s, smuggling syndicates started resorting to other avenues, for example, the land border control points, to pursue their smuggling venture.



【圖二十九】
亡命「大飛」在海上高速飛航，船上滿載走私電器

[Picture 29]
A "Tai Fei" i.e. high-powered speedboat sprints across the sea loaded with smuggled electrical appliances



【圖三十】

「大飛」走私汽車往內地

[Picture 30]

A "Tai Fei" smuggles vehicles into the Mainland

反私煙行動

海關與煙草產品的淵源，早於 1916 年已經開始，當時緝私隊為了保障政府稅收，致力打擊製造假煙和走私香煙的活動。時至今天，這項任務依然是海關的重要職責之一。自九十年代開始，香煙走私日趨嚴重，對海關是極大的挑戰。

私煙熱潮之始

在 1987 年 11 月以前，煙草產品的稅收，都是以重量來計算的，入口香煙和本地製造香煙的稅率亦各有不同。為了方便政府徵收稅款，和便利煙草商計算應繳稅款，財政司翟克誠 (Piers Jacobs) 宣布改革香煙稅制，不再按香煙重量徵稅，改按香煙支數來計算；在本港市場銷售的本地製造香煙和入口香煙，都以同一個稅率及方法徵稅，令香煙稅收制度更簡單和公平。而其他煙草產品，如雪茄及鼻煙等，則由於大小和品質差異問題，不宜跟隨香煙稅制，因此仍繼續按重量徵稅。⁴⁸

【圖三十一】

特製空心磚暗藏走私煙由內地走私進入香港案件照片

【Picture 31】

Specially made cement slabs hollowed to conceal illicit cigarettes smuggled from the Mainland into Hong Kong



Section 8

ANTI-ILLCIT-CIGARETTE OPERATION

The link between the Customs and tobacco products can be traced back to 1916 when the Preventive Service was tasked to combat illicit cigarette manufacturing and smuggling activities to protect Government revenue. To date, this task is still a major duty of the Customs. Since the early 1990s, the severity of cigarette smuggling has been growing day by day, posing acute challenge to the Customs.

Origin of Illicit Cigarettes

Before November 1987, the duties levied on tobacco products were assessed by weight and there were different duty rates for imported cigarettes and locally manufactured cigarettes. To simplify duty collection and to facilitate the tobacco industry in calculating duties payable, the Financial Secretary, Piers Jacobs, announced the reform of the cigarette duty system. Cigarette duties had since been levied by the unit of stick rather than the weight. Imported cigarettes and locally manufactured cigarettes for sale in the local market had since been subjected to a uniform duty rate under a uniform assessment scheme, rendering the cigarette duty system simpler and fairer. Unlike cigarettes, other tobacco products such as cigars and snuff, the duties had continued to be levied by weight because the differences in their sizes and qualities would make assessment by stick undesirable.⁴⁸

表十四 煙草產品稅率（1987 年 11 月-2002 年）

年份	香煙稅率（元） （每 1,000 支）	雪茄稅率（元） （每公斤）	中國熟煙稅率 （元）（每公斤）	所有其他製成煙草稅 率，擬用作製造香煙 者除外（元）（每公斤）
1987 年 11 月	165	220	43	200
1988 年	175	233	45.5	212
1989 年	190	250	50	230
1990 年	240	310	60	290
1991 年 3 月	720	930	870	870
1991 年 4 月	720	930	180	870
1991 年 5 月	480	620	120	580
1992 年	530	680	130	640
1993 年 -1994 年	580	745	142	701
1995 年	626	805	153	757
1996 年	692	877	167	825
1997 年	723	930	177	825
1998 年 -2001 年	766	986	188	928
2002 年	804	1035	197	974

從表十四可見，煙草產品的稅率幾乎每年都有變動。這些改變基本上都是向上調整，除為增財政收入外，亦希望透過高稅率減少市民對香煙這種危害健康物品的依賴。然而，1991 年的改革，可說是香煙走私活動猖獗的主因。在 1991-1992 年度的財政預算案中，財政司翟克誠把香煙和雪茄的稅率大幅上調 200%，分別由每 1,000 支 240 元和每公斤 310 元，激增至每 1,000 支 720 元和每公斤 930 元；其中，中國熟煙（中國製造的煙草）的升幅更高達 14.5 倍，由原本的每公斤 60 元增加至每公斤 870 元。翟克誠強調，這項措施是為市民健康着想，跟庫房收入無關，因為 1990-1991 年度的財政收入十分健全。⁴⁹

可是，稅率的暴增並未能解決吸煙問題，而煙稅上升令香煙零售價上漲，導致價格較平的走私香煙市場膨漲，由中國非法入口的香煙數字大增，亦有不少本港居民利用法例訂定的免稅優惠，從內地把香煙運進本港，有些人甚至一日來回香港和羅湖十多次，以螞蟻搬家方式謀利。

Table 14: Duty Rates on Tobacco Products (November 1987 – 2002)

Year	Duty on Cigarette (HK\$) (per 1,000 cigarettes)	Duty on Cigar (HK\$) (per kg)	Duty on Chinese prepared tobacco (HK\$) (per kg)	Duty on all substances for producing tobacco, except those for the production of cigarettes (HK\$) (per kg)
November 1987	165	220	43	200
1988	175	233	45.5	212
1989	190	250	50	230
1990	240	310	60	290
March 1991	720	930	870	870
April 1991	720	930	180	870
May 1991	480	620	120	580
1992	530	680	130	640
1993 -1994	580	745	142	701
1995	626	805	153	757
1996	692	877	167	825
1997	723	930	177	825
1998-2001	766	986	188	928
2002	804	1035	197	974

As Table 14 shows, the duty rates of tobacco products were adjusted almost every year. Being predominantly upwards, the adjustments were geared not only to increasing revenue but also to deterring the public's dependence on cigarettes to minimize the hazard to public health through the tool of high duty rates. Nevertheless, the reform in 1991 could be the main contributing factor for the rampant cigarette smuggling activities. In the 1991-1992 Budget, Financial Secretary Jacobs drastically increased by 200% the duty rates on cigarettes from HK\$240 to HK\$720 per 1,000 sticks, and on cigars from HK\$310 to HK\$930 per kilogram. The duty rate on Chinese prepared tobacco (tobacco made in China) even saw a massive increase by 14.5 times, from HK\$60 to HK\$870 per kilogram. Jacobs stressed that the new measure was adopted for the sake of public health, not for boosting Government revenue, and justified his argument by the contention that the Government's finances had been sound in the 1990-1991 fiscal year.⁴⁹

However, the surging duty rates could not solve the smoking problem but rather inflated the retail prices of cigarettes, leading to an expanded market of the cheaper illicit cigarettes, and consequently pushing up the supply of illicit cigarettes smuggled from China. Many Hong Kong residents abused the duty-free concessions conferred by law to bring cigarettes into Hong Kong from the Mainland, some even commuting between Hong Kong and Lo Wu more than 10 times a day, so as to reap profits through the mode of “ants moving home”.

表十五 1990 年 -1992 年走私香煙入境統計 ⁵⁰

統計	1990	1991	1992
案件宗數	199	1,779	1,846
香煙數量 (1,000 支)	564	15,711	15,114
總值 (元)	278,000	14,317,000	14,431,000
預期稅款 (元)	135,000	7,802,000	7,929,000

從表十五可見，走私香煙到本港的數字在 1991 年急升，多達 1,500 萬支的未完稅香煙令政府損失近 800 萬元的稅款。為了應付走私香煙的熱潮，政府急忙推出兩項措施補救。首先，把原來 1991 年 3 月定下的稅率調低，在 4 月先把中國熟煙的稅率調低至每公斤 180 元；到 5 月再把所有煙草產品的稅率下調至 1990 年稅率的一倍。第二是由 1991 年 6 月 1 日開始，規定本港市民必須離境超過 24 小時，才可享受香煙免稅優惠。儘管如此，走私香煙的需求依然甚殷。從 1992 年的數字可見，上述措施並未能把黑市香煙大規模消滅，損失的稅款更有上升的趨勢。其中一個原因，就是煙草產品的價格在稅率下調後依然比走私香煙昂貴，提供不法分子一個誘因從事走私香煙活動。

香煙走私問題不只是由中國輸港，亦有由香港輸往外國，甚至是非法回流本港藉以逃稅。由於只有供本地使用的香煙才須繳稅，因此不法分子在外國以正當途徑購買香煙，運到本港存入保稅倉後向海關申請放行訛稱再出口，其實是把香煙走私回港出售，亦即是所謂的「回流煙」。1988 年就有一宗案例，有人把 800 萬支聲稱是運往內地的香煙運回本港，被海關發現並將該批香煙扣查。⁵¹

自 1992 年後，走私香煙的方式亦有所改變。以往由個人把香煙經各口岸走私過關的情況依然存在，而利用各類運輸工具，如漁船、貨車、或貨櫃進行大規模走私香煙的情況亦不斷增加。此外，亦出現不少以街頭擺賣方式出售私煙的小販，他們當中有不少是越南船民和家庭主婦。這些小販以合法香煙市價的一半價錢來出售私煙，明目張膽地在攤檔公開擺賣。海關於 1993 年 7 月 1 日自檢控、情報及調查局調派 12 名海關人員組成專責小隊 (Cigarette Action Team) 打擊大規模和有組織的走私香煙活動，並於 1994 年 4 月 1 日正式成立由 40 人組成的反走私香煙特遣隊 (Anti-Cigarette-Smuggling Task Force)，隸屬於當時的檢控、情報及調查局 (Prosecution, Intelligence and Investigation Bureau)。

Table 15: 1990-1992 Statistics of Smuggled Cigarettes into Hong Kong ⁵⁰

Statistics	1990	1991	1992
Number of Cases	199	1,779	1,846
Number of Cigarettes (in Thousands)	564	15,711	15,114
Total Value (HK\$)	278,000	14,317,000	14,431,000
Expected Duties (HK\$)	135,000	7,802,000	7,929,000

As indicated in Table 15, the quantity of cigarettes smuggled into Hong Kong rose sharply in 1991 to 15 million sticks, inflicting the loss of around HK\$8 million to the Government revenue. To hold down the tide of cigarette smuggling, the Government immediately put forth two remedial measures. First, the duty rates imposed in March 1991 were lowered to HK\$180 per kilogram for Chinese prepared tobacco in April, then to two times the rates of 1990 for all other tobacco products in May. Second, a new regulation was introduced from 1 June 1991 onwards, restricting duty-free concessions to Hong Kong residents who had spent 24 hours or longer outside Hong Kong. Despite these measures, the demand for illicit cigarettes remained strong. As evident in the figures of 1992, the above measures had failed to wipe out illicit cigarettes in the black-market. Ironically, there was even a rising trend in the loss of revenue. One reason accounting for the irony was that despite the lowered duty rates, tobacco products were still expensive compared with illicit cigarettes, which was an incentive for cigarette smuggling.

Cigarette was smuggled not only from China to Hong Kong, and from Hong Kong to foreign countries, but also even from Hong Kong back to Hong Kong so as to evade duty. Since the duty on cigarettes was not payable unless for local consumption, some smuggling syndicates ordered cigarettes overseas through legal means, had the cigarettes delivered to Hong Kong in bonded warehouses, then applied for release by the Customs on the pretext of re-export, but in fact smuggled the cigarettes back to Hong Kong as the so-called “returned cigarettes” for sale. There was a case in 1988 in which 8 million sticks of cigarette purportedly exported to the Mainland were smuggled back into Hong Kong, only to be detected and eventually seized by the Customs for investigation.⁵¹

After 1992, there were changes in the modus operandi of cigarette smuggling. While cigarette smuggling by individuals through land borders was still prevalent, there was an increasing trend of using various transport means including fishing vessels, trucks and containers for syndicate cigarette smuggling. In addition, illicit cigarette peddling also emerged with hawkers, many of whom being Vietnamese boat people and housewives, setting up street stalls selling illicit cigarettes at half the retail prices of legitimate cigarettes. On 1 July 1993, the Customs deployed 12 officers from the Prosecution, Intelligence and Investigation Bureau to form the Cigarette Action Team to crack down on large-scale and organized cigarette smuggling activities. On 1 April 1994, a 40-strong Anti-Cigarette Smuggling Task Force was established under the Prosecution, Intelligence and Investigation Bureau.

九十年代的海關發展

DEVELOPMENT OF CUSTOMS IN 1990s

推出服務承諾

九十年代標誌着海關在形象上的大改變。以往海關跟其他紀律部隊一樣，為了突出執法者的身份，營造出剛強硬朗的形象。隨着世界和香港文化的改變，海關亦愈來愈注重顧客服務，以新形象為市民大眾服務。

香港政府於1992年推出「服務市民」計劃，讓各公營部門及公務員瞭解和重視市民的需要，並作出積極和迅速的回應。海關於1993年10月提出首份服務承諾，承諾把處理進出口報關單、申請牌照和許可證、貨物清關、申請海關人員到場監督、處理被扣押貨物、工廠登記及貨物視察這幾方面的工作在指定時間內完成。同時，海關亦成立了多個顧客聯絡小組，加強與業界的溝通，以提升服務水平。經過一年的試驗，政府對海關在提高服務水平、提升員工參與等幾個範疇均感到滿意。現時，海關會因應市民的需求改善服務，並不斷更新服務承諾小冊子，貫徹服務社群的精神。



【圖三十二】
1997年服務承諾小冊子

[Picture 32]
Performance Pledge 1997 Pamphlet

Launch of Performance Pledge

The 1990s signified a sea of changes in the Customs' image. To highlight its identity as a law enforcer, the Customs, like other disciplined forces, had built a strict and tough image. Following cultural changes in the world and in Hong Kong, the Customs accorded more and more importance to customer service and served the public with a new image.

In 1992, the Hong Kong Government launched the Serving the Community Scheme to promote customer-oriented culture in the Civil Service and motivate departments and their staff to pursue prompt and proactive response to the public. In October 1993, the Customs was committed, in its first Performance Pledge, to processing import and export manifests, licence and permit application, cargo clearance, Customs' attendance application, detained cargo clearance, and registration and consignment inspections within the pledged periods. Meanwhile, the Customs also set up several customers' liaison groups to enhance the quality of service and communication with the industries. After a year-long trial, the Hong Kong Government was satisfied with the Customs' improvement in service quality and staff participation. The Customs now improves its services in response to public demand and updates its Performance Pledge pamphlets accordingly, living out the spirit of serving the community.

1996年架構重組

海關在 1996 年進行大規模的重組，將以往的四個分處重新改組為五個分處，以提高管理效率與效能，它們分別為：行政及稅務處、口岸及毒品處、管制及知識產權處、貿易管制處及文職行政處。行政及稅務處轄下包括應課稅品科、管理事務科、海關行政及訓練科，以及檢控、情報及調查局；口岸及毒品處由機場科、邊境及口岸科和海關毒品調查局組成；管制及知識產權處則統領版權及商標調查局、海域及陸上行動科和搜船及貨物科；貿易管制處設有貿易調查局、管制商品調查局、貿易管制總部、商品標準調查局和貿易視察局；文職行政處則由資訊科技科、內務行政科、財務管理科、統計組和新聞組組成。經過是次改革，海關的架構更能配合其職能的改變。⁵²

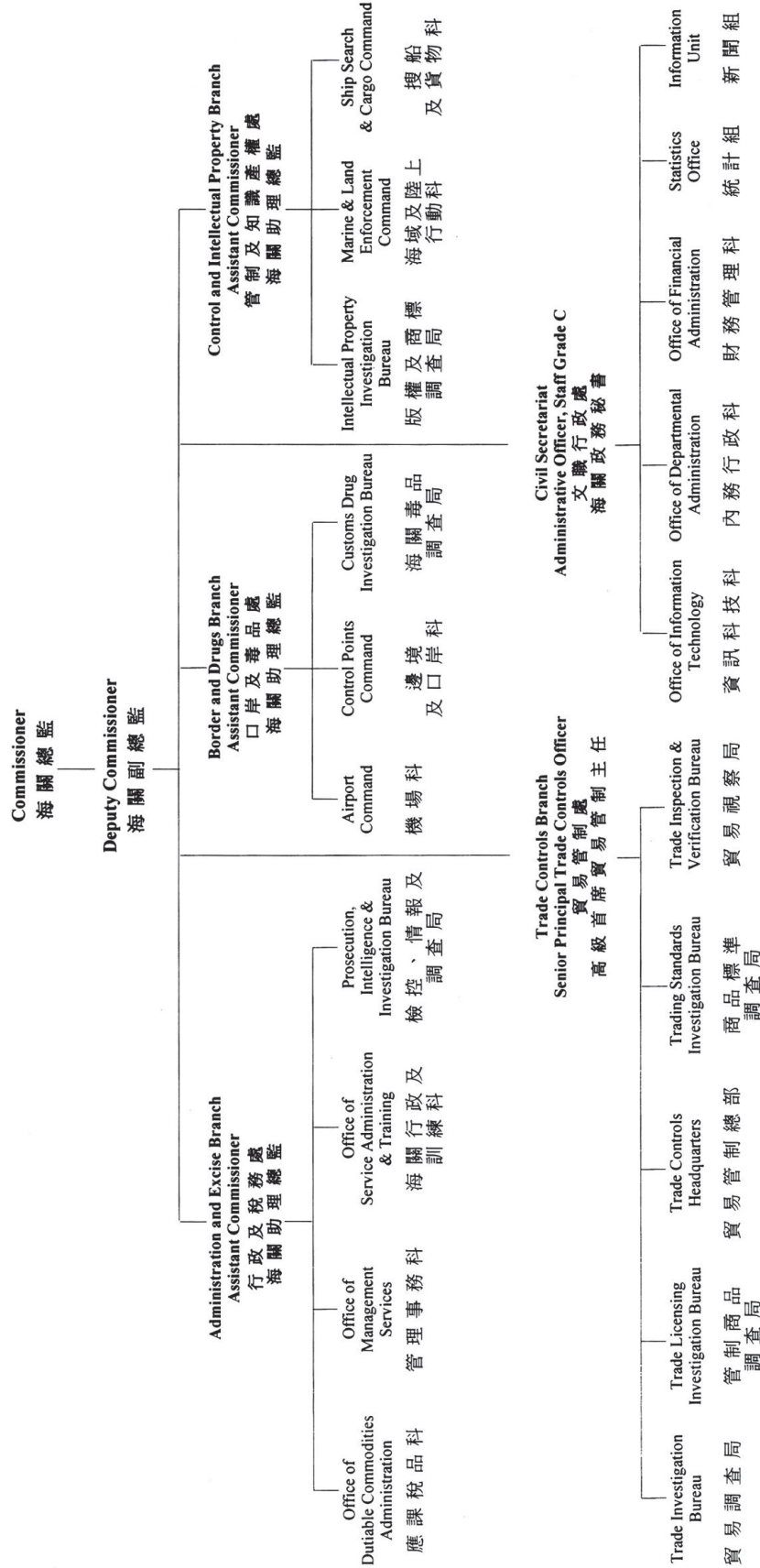
1996 年 6 月，海關總監尉遲信 (Donald McFarlane Watson) 退休，由副總監李樹輝接任。李樹輝在 1994 年升任副總監，1996 年接任成為總監，既是香港海關史上首位華人海關首長，亦是由內部提升至海關總監的第一人。在他的帶領下，海關由英國殖民地時期過渡至中華人民共和國香港特別行政區時期。

Restructuring in 1996

To raise its management efficiency and effectiveness, the Customs conducted a large-scale restructuring in 1996, regrouping its four Branches into five, namely the Administration and Excise Branch, the Border and Drugs Branch, the Control and Intellectual Property Branch, the Trade Controls Branch and the Civil Secretariat. Under the Administration and Excise Branch were the Office of Dutiable Commodities Administration, the Office of Management Service, the Office of Service Administration and Training as well as the Prosecution, Intelligence and Investigation Bureau. The Border and Drugs Branch was composed of the Airport Command, the Control Points Command and the Customs Drug Investigation Bureau. The Control and Intellectual Property Branch led the Intellectual Property Investigation Bureau, the Marine and Land Enforcement Command as well as the Ship Search and Cargo Command. Subordinate to the Trade Controls Branch were the Trade Investigation Bureau, the Trade Licensing Investigation Bureau, the Trade Controls Headquarters, the Trading Standards Investigation Bureau as well as the Trade Inspection and Verification Bureau. The Civil Secretariat comprised the Office of Information Technology, the Office of Departmental Administration, the Office of Financial Administration, the Statistics Unit and the Information Unit. As a result of the reform, the structure of the Customs was made more responsive to its functional changes.⁵²

In June 1996, Donald McFarlane Watson, the then Commissioner of Customs and Excise, retired and was succeeded by Deputy Commissioner Lawrence Li Shu-fai. Promoted to the rank of Deputy Commissioner in 1994, and assuming the office of Commissioner in 1996, Lawrence Li Shu-fai marked the history as the first Chinese Commissioner and the first to reach the rank of Commissioner through internal promotion. He led the Customs through transition from the British colonial period to the era of the Special Administrative Region of the People's Republic of China.

Organization Chart of the Customs & Excise Department 香港海關的組織結構



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