

1997-2009

第七章

Chapter 7

邁向新紀元

Moving towards a New Era

本章大事年表

時間

事件

- 1997年7月1日 ● 香港在一國兩制的框架下回歸中國，香港特別行政區成立。根據《基本法》，香港亦保持單獨的關稅區地位，以「中國香港」的名義，繼續積極參與國際海關事務。
- 1998年1月 ● 香港翻版光碟活動日益猖獗，被列入「美國特別301法案報告」中的「監察名單」，香港海關遂加強對翻版光碟的掃蕩行動，以挽回美國業界的信心。
- 1998年5月29日 ● 《防止盜用版權條例》(Prevention of Copyright Piracy Ordinance) 生效，任何人士製造光碟須向香港海關領取牌照。
- 1998年6月 ● 香港海關獲推選為世界海關組織政策委員會委員，協助政策委員制定政策，並提交世界海關組織會員大會考慮及通過。
- 1998年7月 ● 香港國際機場在赤臘角正式啟用。
- 1999年1月 ● 自1987年12月香港海關主理的世界海關組織亞太區情報聯絡中心遷至日本東京，香港海關派員到日本當局擔任情報分析員。
- 1999年6月26日 ● 世界海關組織通過落實經修訂的《京都公約》(Kyoto Convention)，提倡各國海關簡化程序、增加資訊科技的運用，以及加強和商界的合作，以達便利商貿的目標。
- 1999年6月28日 ● 香港海關成立特遣隊 (Special Task Force)，重點打擊盜版光碟零售活動。
- 1999年 ● 香港從「美國特別301法案報告」的「監察名單」中除名，香港海關在打擊盜版方面的努力獲得國際肯定。
- 2000年4月 ● 香港海關成立反互聯網盜版隊 (Anti-Internet Piracy Team)，與業界合作打擊網上盜版活動。
- 2000年6月 ● 香港海關從英國引入兩隻「機靈犬」(Passive Alert Dogs)，協助關員檢查旅客，以打擊販毒活動。
- 2000年7月 ● 香港海關擔任世界海關組織亞太區副主席，引領世界海關組織亞太地區成員，制定「地區發展策略綱領」(Regional Strategic Plan)，作為亞太區海關工作的策略藍本。



時間

事件

- 2000年11月 ● 香港海關設立電腦法證所 (Computer Forensic Laboratory)，為各科系提供電腦鑑證技術支援。
- 2000年至2002年 ● 香港海關獲選為亞洲太平洋經濟合作組織海關程序小組委員會主席，致力推動亞太區便利通商和自由貿易的集體行動計劃 (Collective Action Plans)。
- 2001年3月14日 ● 香港於布拉格舉行的第十屆版權驗證及打擊冒牌貨活動會議 (The 10th Authentication and Counterfeiting Protection Conference) 中榮獲「全球反冒牌獎」(Global Anti-Counterfeiting Award)。
- 2001年7月 ● 香港海關舉辦世界海關組織亞太區保護知識產權研討會 (Seminar on Intellectual Property Rights Protection for the WCO Asia-Pacific Region)，分享各地執法經驗，以保障知識產權。
- 2001年9月11日 ● 美國發生911恐怖襲擊，香港海關與美國海關及各國政府加強檢查進出境的旅客和貨物，致力打擊恐怖主義活動。
- 2002年1月10日 ● 香港海關推出電子應課稅品許可證電子聯通系統 (Electronic Data Interchange System for Dutiable Commodities Permit)，應課稅品持牌人可以電子方式申請許可證。
- 2002年8月 ● 香港通過《聯合國(反恐怖主義措施)條例》(United Nations (Anti-Terrorism Measures) Ordinance)，賦予香港海關等執法部門調查恐怖份子融資活動的權力。
- 2002年9月 ● 香港海關和美國海關總署簽訂「貨櫃安全倡議」(Container Security Initiative) 的原則聲明，加強防範恐怖分子利用遠洋貨輪偷運大殺傷力武器進入美國。
- 2002年11月13日 ● 美國商業軟件聯盟 (Business Software Alliance) 頒發享譽全球的「數碼冠軍獎」(Cyber Champion Award) 予當時的工商及科技局局長唐英年，表揚香港對保護知識產權的貢獻。
- 2003年3月11日 ● 香港海關在落馬洲管制站設置兩座固定X光車輛檢查系統 (Fixed X-ray Vehicle Inspection System)，大大加快跨境車輛及貨物清關程序。

本章大事年表

時間	事件	時間	事件
2003年4月1日	● 香港海關實施「開放式保稅倉系統」(Open Bond System)，海關人員不再駐守保稅倉，減省業界營運成本及利便商貿。	2005年11月	● 香港海關簽署意向書，落實推行世界海關組織「保障及便利國際貿易標準框架」(Framework of Standards to Secure and Facilitate Global Trade) 的標準，與各地海關合作，保障國際貿易安全。
2003年5月	● 香港海關在落馬洲、文錦渡、沙頭角及深圳灣四個陸路口岸管制站設立「車牌自動辨認系統」(Automatic Vehicle Recognition System)，自動記錄過境車輛的車牌號碼，大大縮短車輛清關時間。	2005年11月1日	● 香港海關在各口岸實施「紅綠通道系統」，提升旅客通關效率。
2003年5月12日	● 香港和美國海關簽訂的「貨櫃安全倡議」開始實施，派駐葵涌貨櫃碼頭的美國海關人員，聯合香港海關人員對高風險的輸美貨櫃進行檢查。	2006年7月	● 香港海關聯同知識產權署及香港版權業界，推出「青少年打擊網上盜版大使計劃」(Youth Ambassador Against Internet Piracy Scheme)，凝聚11個青少年制服團體成員之力量，打擊網上侵權行為。
2003年6月	● 香港海關推行「超低硫紅油使用者核實計劃」(Marked Ultra-Low Sulphur Diesel Verification Scheme on End Users)及「自行規管售賣已完稅輕質柴油計劃」(Self-Regulatory Scheme on Bulk Sales of Duty Paid Light Diesel Oil)。	2006年7月	● 香港海關與業界合作推出「快速行動計劃」，讓展覽會參展商事先登記產品的版權資料，協助海關在展覽會中調查侵權行為及作出迅速的執法行動。
2003年9月	● 香港海關引入兩隻搜查犬，協助搜查爆炸品。香港海關緝毒犬小組亦改稱海關搜查犬小組(Customs Detector Dog Unit)。	2007年5月10	● 香港海關聯同內地海關總署，在香港舉辦「泛珠三角商貿通關便利化論壇暨區域海關關長聯席例會」，加強在泛珠三角區域中各海關與及業界的合作。
2004年3月	● 香港海關訓練學校獲世界海關組織指定為亞太區培訓中心(Regional Training Centre)，為亞太區海關人員舉辦訓練課程。	2007年7月27日	● 香港參與美國國土安全部所制定的「港口安全試驗計劃」(Secure Freight Initiative)，讓香港物流業界可自願提交輸美貨櫃在香港出口前接受檢測，縮短在美國的清關時間。
2004年6月3日	● 香港和泛珠三角地區九個省區及澳門特別行政區政府在廣州簽署《泛珠三角區域合作框架協議》，加強區內經濟和科技等合作。	2007年	● 毒販財產調查課易名為財富調查課，反映財富調查課的工作擴展至調查走私、盜版集團及恐怖分子的資產。
2004年7月	● 毒販財產調查課聯同特遣隊和情報科在「馬刺行動」(Operation Spur)中，破獲盜版光碟集團，並首次引用《有組織及嚴重罪行條例》(Organized and Serious Crimes Ordinance)，成功向高等法院申請凍結該集團的犯罪得益。	2008年6月6日	● 《應課稅品條例》的修訂建議正式生效，葡萄酒、啤酒及其他非烈酒酒類飲品的應課稅品稅率被調低至0%，有關徵稅的牌照及許可證安排亦被撤銷。
2005年1月12日	● 反互聯網盜版隊偵破全球首宗利用「點對點檔案分享」(Bit-Torrent)程式的網絡侵權案件。	2008年7月1日	● 香港海關開始採用內置晶片的智能委任證(Smart Warrant Card)，晶片備有儲存資料及核證身份的功能。
2005年5月	● 香港海關推行「自願監管售賣高硫紅油作海事用途計劃」(Voluntary Control Scheme on Selling of Marked High Sulphur Diesel for Marine Use)，石油公司和油壘可以向海關提交買賣記錄，以便查核。	2008年11月	● 海關人員於香港國際機場破獲歷來最大宗的跨國販毒案，檢獲307公斤氯胺酮和10公斤「冰毒」，價值港幣4,100萬元。
		2009年9月17日	● 為慶祝成立一百周年，香港海關在香港大會堂舉辦百周年慶祝酒會，並邀請行政長官曾蔭權擔任主禮嘉賓。

Chronology Of Major Events In This Chapter

Time	Event
1 July 1997	Under the framework of 'One Country Two Systems', Hong Kong returned to China, and the Hong Kong Special Administrative Region was established. Under the Basic Law, Hong Kong remains a separate Customs territory and continues to actively participate in international customs affairs in the name of "Hong Kong China".
January 1998	In view of the rampant piracy activities in Hong Kong, the United States put Hong Kong on the "Watch List" of the "Special 301 Report". The Hong Kong Customs stepped up its enforcement against optical disc piracy so as to restore the confidence of the US industry.
29 May 1998	The Prevention of Copyright Piracy Ordinance took effect, authorizing the Hong Kong Customs to impose licensing requirements upon manufacturing of optical disc.
June 1998	The Hong Kong Customs was elected member of the World Customs Organization Policy Commission, assisting the Commission to examine policy issues for consideration by the World Customs Organization's Council Sessions.
July 1998	Hong Kong International Airport commenced operation at Chek Lap Kok.
January 1999	The World Customs Organization Regional Intelligence Liaison Office for Asia and the Pacific, which had been hosted by the Hong Kong Customs since December 1987, moved to Tokyo, Japan. The Hong Kong Customs seconded an officer to the Office as Intelligence Analyst.
26 June 1999	The World Customs Organization endorsed the revised Kyoto Convention, advocating the simplification of customs procedures, wider application of information technology and enhancement of cooperation with the business towards trade facilitation.
28 June 1999	The Hong Kong Customs established the Special Task Force to focus on combating optical disc piracy at retail level.
1999	Hong Kong was removed from the "Watch List" of the "Special 301 Report" as the Hong Kong Customs' anti-piracy efforts were recognized internationally.
April 2000	The Hong Kong Customs set up the Anti-Internet Piracy Team to cooperate with the industry in fighting piracy on the Internet.
June 2000	The Hong Kong Customs brought in two Passive Alert Dogs from Britain to support clearance of passenger for combating drug trafficking.
July 2000	The Hong Kong Customs was elected Vice-Chair of the World Customs Organization in the Asia-Pacific Region, leading members in the Region to formulating the Regional Strategic Plan as the strategic blueprint for the customs in the Region.
November 2000	The Hong Kong Customs set up the Computer Forensic Laboratory to provide other formations in the Department with professional service in computer forensic examination.

Time	Event
2000-2002	The Hong Kong Customs was elected Chairman of the Sub-committee on Customs Procedures Trade Facilitation Working Group of the Asia-Pacific Economic Cooperation, contributing efforts to implementing the Collective Action Plans to advance trade facilitation and free trade in the Asia-Pacific Region.
14 March 2001	Hong Kong won the Global Anti-Counterfeiting Award at the 10th Authentication and Counterfeiting Protection Conference held in Prague.
July 2001	The Hong Kong Customs held a Seminar on Intellectual Property Rights Protection for the World Customs Organization Asia-Pacific Region to share law enforcement experience in protection of intellectual property rights.
11 September 2001	The "911" terrorist attacks in the United States prompted the Hong Kong Customs and governments worldwide to step up security control on passenger and cargo to combat terrorist activities.
10 January 2002	The Hong Kong Customs implemented the Electronic Data Interchange System for Dutiable Commodities Permit, which allows licensees of dutiable commodities to apply for dutiable commodities permits through electronic means.
August 2002	The Hong Kong United Nations (Anti-Terrorism Measures) Ordinance was enacted, empowering the Hong Kong Customs and other law enforcement agencies to investigate terrorist fundraising activities.
September 2002	The Hong Kong Customs signed the Declaration of Principles of the Container Security Initiative with the US Customs, strengthening preventive efforts against terrorists using ocean-going vessels to smuggle weapons of mass destruction into the United States.
13 November 2002	The United States-based Business Software Alliance presented the world-acclaimed Cyber Champion Award to Henry Tang Ying-yen, the then Secretary for Commerce, Industry and Technology, commending Hong Kong's contribution towards protection of intellectual property.
11 March 2003	The Hong Kong Customs installed two Fixed X-ray Vehicle Inspection Systems at Lok Ma Chau Control Point, substantially speeding up the clearance of cross-boundary vehicle and cargo.
1 April 2003	The Hong Kong Customs implemented the Open Bond System, sparing Customs deployment of staff to bonded warehouses, reducing the warehousing industry's operating costs and facilitating trade.
May 2003	The Hong Kong Customs set up the Automatic Vehicle Recognition System at four land boundary control points, at Lok Ma Chau, Man Kam To, Sha Tau Kok and Shenzhen Bay.

Chronology Of Major Events In This Chapter

Time	Event
	The System captures a vehicle registration number automatically, greatly reducing the vehicle clearance time.
12 May 2003	The Container Security Initiative signed between the Hong Kong Customs and the US Customs began operation, with US Customs officers deployed to Kwai Chung Container Terminals to work together with the Hong Kong Customs officers for inspection of high-risk US-bound containers.
June 2003	The Hong Kong Customs launched the Marked Ultra-Low Sulphur Diesel Verification Scheme on End Users and Self-Regulatory Scheme on Bulk Sales of Duty Paid Light Diesel Oil.
September 2003	The Hong Kong Customs brought in two detector dogs specialized in detection of explosives. The Narcotics Dog Unit was renamed the Customs Detector Dog Unit .
March 2004	The Customs and Excise Training School was designated by the World Customs Organization as the Regional Training Centre in the Asia-Pacific Region, providing training for customs officers in the Region.
3 June 2004	Hong Kong signed the Pan-Pearl River Delta Cooperation Framework Agreement in Guangzhou with the nine provinces in the Pan-Pearl River Delta Region together with the Macao Special Administrative Region, aiming to enhance cooperation within the Region in economic development and technology, etc.
July 2004	The Financial Investigation Group mounted the Operation Spur jointly with the Special Task Force and Intelligence Bureau, successfully smashing an optical disc piracy syndicate, unprecedentedly obtaining the High Court's Restrain Order to freeze the syndicate's crime proceeds on basis of the Organized and Serious Crimes Ordinance.
12 January 2005	The Hong Kong Customs' Anti-Internet Piracy Teams took the first-ever in the world successful enforcement action against illegal peer-to-peer file-sharing through Bit-Torrent (BT) programme.
May 2005	The Hong Kong Customs launched the Voluntary Control Scheme on the Selling of Marked High Sulphur Diesel for Marine Use. Both oil companies and oil barges may submit purchase and sales records to the Customs for verification.
November 2005	The Hong Kong Customs signed the Letter of Intent for adopting the World Customs Organization's "Framework of Standards to Secure and Facilitate Global Trade", setting out to collaborate with other customs administrations to enhance international trade security and facilitate international trade.
1 November 2005	The Hong Kong Customs launched the "Red and Green Channel System" at all control points with a view to enhancing passenger clearance efficiency.

Time	Event
July 2006	The Hong Kong Customs, together with the Intellectual Property Department and the copyright industry, launched the "Youth Ambassador Against Internet Piracy Scheme", unifying the forces of 11 uniformed youth groups to combat illegal file-sharing of copyright works on the Internet.
July 2006	The Hong Kong Customs and the industry worked together in launching the "Fast Action" Scheme, under which exhibitors could register their products' copyright information in advance to facilitate the Customs to investigate copyright infringing activities and take fast law enforcement action at expositions.
10 May 2007	The Hong Kong Customs and the Mainland's General Administration of Customs jointly organized the Pan-Pearl River Delta Customs Trade Facilitation Forum cum Regional Customs Commissioner's Joint Conference in Hong Kong to strengthen inter-customs and customs-business partnership in the Region.
27 July 2007	Hong Kong participated in the "Secure Freight Initiative" formulated by the Department of Homeland Security of the United States, allowing the logistics industry to voluntarily arrange their US-bound containers for pre-export inspection in Hong Kong, so as to reduce the clearance time in the United States.
2007	The Chinese name of the Financial Investigation Group was changed to reflect the extension of its scope of duty to investigation of crime proceeds relating to smuggling, copyright infringement and terrorism.
6 June 2008	The proposed amendments on the Dutiable Commodities Ordinance took effect, reducing the duty rates on wine, beer and other non-spirit alcoholic beverages to 0%, and removing related licence and permit control.
1 July 2008	The Hong Kong Customs launched the new Smart Warrant Cards with implanted chip for data storage and identification.
November 2008	The Hong Kong Customs effected the record case of transnational drug trafficking at Hong Kong International Airport, seizing 307 kilograms of ketamine and 10 kilograms of methamphetamine, worth HK\$41 million.
17 September 2009	To celebrate the centenary of the Hong Kong Customs, a centennial reception was held in Hong Kong City Hall. The Chief Executive, Mr Donald Tsang, officiated at the reception.

回歸中國， 保持獨立關稅地區的地位

香港開埠以來，一直奉行自由貿易政策，與世界各地進行緊密的進出口及轉口貿易。回歸前香港海關以英國屬地或香港代表的名義，參與海關合作理事會、關稅暨貿易總協定和亞洲太平洋經濟合作組織等，維持香港作為國際貿易中心的地位。於1984年12月，中英兩國簽訂《中英聯合聲明》，中英聯合聯絡小組在1987年3月舉行第六次會議，商討香港回歸前香港海關參與國際合作的過渡期安排，雙方同意讓香港以單獨的關稅地區身份成為海關合作理事會的成員。隨後中國發表聲明，指出香港在1997年7月1日後，可以以「中國香港」的名義繼續參與海關合作理事會的事務。海關合作理事會於1987年6月25日，正式同意香港以單獨的關稅地區身份成為該組織的成員。另外，根據《基本法》第116條及117條的規定，香港能夠以「中國香港」的名義參加關稅暨貿易總協定（即現時的世界貿易組織，World Trade Organization），繼續享有和外國簽訂的出口配額、關稅優惠等安排；香港亦會繼續為本地產品簽發產地來源證，以符合入口地區的要求。香港回歸中國後，香港海關關長亦成為香港特別行政區政府的主要官員之一，由中央政府任命。香港海關並能以單獨的關稅地區身份，繼續保障本地稅收和貿易，而且就其執法的專長和經驗，為內地和國際組織作出貢獻。¹

Section 1

RETURN TO THE MOTHERLAND, RETAINING THE STATUS OF A SEPARATE CUSTOMS TERRITORY

Since its opening up, Hong Kong has long been an international marketplace of import, export and re-export under the free trade policy. Before the Handover, the Hong Kong Customs had, in the name of a British dependent territory or representing Hong Kong, participated in the Customs Cooperation Council, the General Agreement on Tariffs and Trade Council as well as the Asia-Pacific Economic Cooperation Organization, etc to help maintain Hong Kong's status as an international trade centre. In December 1984, China and Britain signed the Sino-British Joint Declaration. The Sino-British Joint Liaison Group held the 6th meeting in March 1987 to discuss the transitional arrangements for Hong Kong Customs' participation in international cooperation. The meeting resolved that Hong Kong would be a separate and autonomous Customs territory and remain a separate member in the Customs Cooperation Council. After the meeting, China declared that Hong Kong under the name of "Hong Kong China" could participate in the affairs of the Customs Cooperation Council after 1 July 1997. On 25 June 1987, the Council finally recognized Hong Kong's status as a separate member with independent customs jurisdiction. In addition, according to Articles 116 and 117 of the Basic Law, Hong Kong could use the name of "Hong Kong China" in the General Agreement on Tariffs and Trade Council (presently the World Trade Organization) and continue to enjoy arrangements signed with other countries such as export quota and preferential tariff. Hong Kong would also continue to issue Certificates of Origin for local products to meet the requirements of the importing countries. Following the reunification of Hong Kong with the motherland, the Commissioner of Customs and Excise, has been one of the principal officials in the Government of the Hong Kong Special Administrative Region to be appointed by the Central People's Government. Since then, the Hong Kong Customs has been operating as a separate customs entity, carrying on its mission to protecting revenue and promoting trade. With its expertise and experience in law enforcement, the Hong Kong Customs has also been providing contribution to the cooperation with the Mainland and other international counterparts.¹

國際合作

香港海關對世界海關組織的貢獻

1994 年 10 月，海關合作理事會（Customs Cooperation Council）採用「世界海關組織」的名稱，這反映該組織代表國際事務的性質。世界海關組織的成立目的是簡化和協調世界各地的海關程序，並加強各地海關的合作，從而促進全球貿易。² 現時世界海關組織有 174 個成員組織，佔全球貿易總額 98%。

香港海關自 1987 年加入海關合作理事會後，一直積極參與國際海關事務。根據《基本法》的規定，香港在回歸後會維持單獨的關稅區地位，並以「中國香港」的名義繼續參與世界海關組織的事務。自 1987 年 12 月，第一所世界海關組織亞太區區域情報聯絡中心於香港成立，香港海關便負責該聯絡中心的運作。直至該聯絡中心分別在 1999 年 1 月和 2004 年 1 月先後遷至日本東京及中國北京時，香港海關亦一直派員到當地擔任情報分析員（Intelligence Analyst）一職，協助當地聯絡中心的情報分析工作。雖然自 1999 年起香港海關不再主理世界海關組織亞太區情報聯絡中心，但仍在世界海關組織擔

Section 2

INTERNATIONAL COOPERATION

Contribution of Hong Kong Customs towards World Customs Organization

In October 1994, the Customs Cooperation Council was renamed the World Customs Organization (WCO), reflecting its nature of business at an international level. The objectives of the WCO were to simplify and harmonize the procedures among the members in the global customs community, to strengthen their cooperation and ultimately to enhance international trade.² There are now 174 member states in the WCO, accounting for 98% of the global trade.

Since joining the Customs Cooperation Council in 1987, the Hong Kong Customs has been taking an active part in international customs affairs. According to the Basic Law, Hong Kong remains a "separate customs territory" after the Handover and participates in the WCO using the name "Hong Kong China". The Hong Kong Customs hosted the first WCO Regional Intelligence Liaison Office for Asia and the Pacific (WCO RILO Asia-Pacific) after its inception in December 1987. When the WCO RILO Asia-Pacific was moved to Tokyo, Japan and Beijing, China in January 1999 and January 2004 respectively, the Hong Kong Customs also seconded officers to the two offices as Intelligence Analyst to help analyze intelligence. Although the Hong Kong Customs has ceased hosting the WCO RILO Asia-Pacific after 1999, it has since made other contribution to the WCO. Earlier in June 1998, in the 91st/92nd Council Sessions

任其他角色。早在 1998 年 6 月，世界海關組織在摩洛哥舉行第 91/92 屆會員大會，香港海關亦首次獲推選為世界海關組織政策委員會 (Policy Commission) 委員，任期兩年。政策委員會負責研究世界海關組織的政策，並提出意見給世界海關組織會員大會 (Council Sessions) 考慮及通過。³

世界海關組織主要負責簡化和協調世界各地的海關程序。事實上，在二十世紀七十年代，各國海關的舊有程序未能配合當時日漸頻繁的國際貨運貿易。因此，在 1973 年 5 月 18 日，世界海關組織的前身海關合作理事會正式通過《簡化及協調海關程序國際公約》(International Convention on the Simplification and Harmonization of Customs Procedures，簡稱《京都公約》，Kyoto Convention)。《京都公約》認同海關系統及程序不應成為國際貿易的障礙，因此通過簡化及協調各地的海關程序，促進國際貿易的進行。為了達成這個目標，公約亦制定了 31 項關於完善及統一海關程序的標準。然而，《京都公約》對世界海關組織成員國沒有約束力。而且在九十年代開始，各地海關實施風險管理模式，以及國際貿易需要更方便快捷清關程序，公約的規定顯得不合時宜。有見及此，世

界海關組織在 1994 年開始《京都公約》法律文本的修訂工作，並在 1999 年 6 月 26 日舉行的世界海關組織會員大會，通過落實經修訂的《京都公約》。該經修訂的公約除了提倡各國海關制定簡單的海關程序外，更須要增加資訊科技的運用和加強海關和貿易商的合作，以達至促進貿易便利 (Trade Facilitation) 的目標，世界海關組織成員國因而陸續修改法例以配合新規定。作為世界海關組織的一員，香港海關成立工作小組，檢視香港法例和海關程序，積極進行加入經修訂公



【圖一】
香港海關就預備香港加入經修訂的《京都公約》的第一次工作小組會議
[Picture 1]
Hong Kong Customs holds the first meeting of the working group in preparation for adopting the revised Kyoto Convention

in Morocco, the Hong Kong Customs was elected member of the Policy Commission of the WCO with a tenure of two years. The Policy Commission examines policy issues for the WCO and advises the Council Sessions on such issues for consideration and endorsement.³

The WCO is responsible mainly for simplifying and harmonizing customs procedures around the world. In fact, in the 1970s, the traditional procedures of customs worldwide had failed to meet the demand of the increasing volume of international cargo movement. As a consequence, on 18 May 1973, the Customs Cooperation Council, now the WCO, formally adopted the International Convention on the Simplification and Harmonization of Customs Procedures, or the Kyoto Convention in short. The Kyoto Convention recognized that customs systems and procedures should not hinder global trade, and therefore approved that customs procedures be simplified and harmonized to enhance world trade. To achieve this, the Convention laid down 31 standards to improve and standardize customs procedures, which had no binding effect on WCO members. Also, from the 1990s onwards, the Kyoto Convention was rendered obsolete when the customs community started adopting risk management and when global trade necessitated speedier clearance procedure. In view of this, the WCO began revising the Kyoto Convention in 1994. In the Council Sessions on 26 June 1999, the revised Kyoto Convention was adopted not only to formulate simplified customs procedures among customs administrations, but also to enhance the use of information technology and to strengthen customs-business partnership towards the ultimate objective of trade facilitation. To accommodate the revised Kyoto Convention, members of the WCO had to undergo legislative amendment. The Hong Kong Customs also formed a working group in December 1999 to examine the existing legislation and the working procedures of the Department, as well as to study the feasibility of adopting the revised Kyoto Convention to simplify and harmonize Customs procedures by using modern instruments for electronic commerce in the digital era, striving towards the enhancement of global trade.⁴ All these efforts laid good foundations for putting forward various Customs' trade facilitation initiatives that have helped build a strategic partnership with the industry and maintain the competitive edge of the local industry.

In July 2000, the Hong Kong Customs was elected Vice-Chair of the WCO's Asia-Pacific Region, with a tenure of two years. It was the first time after the Handover Hong Kong was given the honour to shoulder such an important role at the regional level. Being the Vice-Chair, the Hong Kong Customs represented members of the Asia-Pacific Region in the meetings of the WCO Regional Customs and also attended meetings on behalf of the

約的可行性研究，從而簡化及協調海關程序，以迎合數碼年代電子商貿的發展，更為日後海關推行種種促進貿易便利的措施奠定良好基礎，致力與本港業界建立策略性伙伴關係，並協助業界保持競爭優勢。⁴

2000年7月，香港海關開始擔任世界海關組織亞太區副主席，為期兩年，這是香港回歸後第一次在亞太區肩負重任的榮譽。作為世界海關組織亞太區副主席，香港海關會代表亞太區成員出席世界海關組織會議，亦會代表世界海關組織出席亞太區的海關會議，聆聽亞太區各地海關和世界海關組織的意見；此外，亦須引領區內各地海關，共同制訂亞太區海關的合作計劃，統籌區內海關會議及培訓計劃，加強區內海關組織的合作，提升彼此的執法水平。由於亞太區副主席的職責重大及工作繁重，香港海關遂特設世界海關組織課，直接受命於一名海關助理關長。香港海關履行亞太區副主席一職的兩年間，致力促進亞太區海關合作。2000年10月，香港海關舉辦第10屆世界海關組織亞太區聯絡員會議（The 10th Regional Contact Points Meeting of the World Customs Organization's Asia-Pacific Region）。在會議上，香港海關引領世界海關組織亞太區成員共同制定2001至2002年的「地區發展策略綱領」（Regional Strategic Plan），作為亞太區海關工作的策略藍本。在「地區發展策略綱領」中，香港海關負責帶領區內海關，研究加強打擊跨境犯罪活動的執法能力以及簽訂多邊合作協議的可能性，並協助促進區內海關組織和商界的合作，便利區內貿易。由於香港海關在打擊盜版及販毒活動方面經驗豐富和成績超卓，遂向區內海關組織提議一系列地區性策略方案，加強區內海關打擊網上盜版及跨境販毒活動的執法能力。2001年7月，香港海關舉辦世界海關組織亞太區保護知識產權研討會（Seminar on Intellectual Property Rights Protection for the WCO Asia Pacific Region），邀請了亞太區各地海關組織成員及業界代表，討論加強亞太區海關和業界的合作，保障知識產權。另外，為加強亞太區各海關的聯繫，香港海關亦負責建立首個世

WCO in order to collect views from both the perspectives of the WCO and regional members. In addition, the Hong Kong Customs also led the regional members to formulating cooperation plans, coordinating meetings and training programmes, strengthening cooperation and augmenting the standards of law enforcement. Due to the immense responsibility and heavy workload as the Vice-Chair, the Hong Kong Customs set up the World Customs Organization Group, directly answerable to an Assistant Commissioner of Customs and Excise. In the two years as the Vice-Chair, the Hong Kong Customs made remarkable contribution towards enhancing the cooperation among customs in the Asia-Pacific Region. In October 2000, the Hong Kong Customs held the 10th Regional Contact Points Meeting of the World Customs Organization for the Asia-Pacific. At the meeting, the Hong Kong Customs led members of the Asia-Pacific Region to drawing up the Regional Strategic Plan for 2001 to 2002, which served as the strategic blueprint for the customs in the region. Under the Regional Strategic Plan, the Hong Kong Customs was responsible for cohering regional customs administrations to study the strategies for strengthening the law enforcement capabilities in combating transnational criminal activities, and studying the feasibility of multilateral cooperation agreements, and promoting customs-business partnership, thereby facilitating regional trade. With rich experience and outstanding accomplishments in combating piracy and drug-trafficking activities, the Hong Kong Customs put forth a series of regional strategic proposals for adoption by customs administrations in the region to enhance their law enforcement capabilities against Internet piracy and cross-border drug trafficking. In July 2001, the Hong Kong Customs held the Seminar on Intellectual Property Rights Protection for the WCO Asia-Pacific Region, inviting WCO members of the region

【圖二】

2000年10月23日至26日，香港海關主持第十屆世界海關組織亞太區聯絡員會議

【Picture 2】

Hong Kong Customs held the 10th Regional Contact Points Meeting of the World Customs Organization for the Asia-Pacific from 23 to 26 October 2000



界海關組織亞太區網站，讓成員國有效地掌握區內海關業務的最新發展。這些都顯示了香港海關處於先進水平，成為亞太區海關的學習榜樣。⁵

香港海關在保護知識產權、打擊毒品、提倡誠信以及風險管理方面，都處於國際領先的水平，所以香港海關在 2004 年 3 月與世界海關組織簽訂諒解備忘錄 (Memorandum of Understanding)，香港海關訓練學校獲世界海關組織指定為亞太區培訓中心 (Regional Training Centre)；此外，世界海關組織亦在曼谷設立亞太地區才能建設辦公室 (Regional Office for Capacity Building, ROCB)，負責協調區內五所培訓中心 (包括香港) 所提供的訓練課程。自香港海關訓練學校成為世界海關組織指定的亞太區培訓中心後，香港海關會於培訓中心為其他海關機構舉辦研討會及訓練課程。2009 年上旬，香港海關為亞太區海關人員，舉辦關於企業風險管理 (Corporate Risk Management) 課程，繼續發揮作為亞太區培訓中心的角色。

香港海關在亞太經合組織的角色

亞洲太平洋經濟合作組織 (Asia-Pacific Economic Cooperation, APEC, 簡稱亞太經合組織) 提供一個重要的地區性論壇，讓中國、美國等 21 個亞太地區國家元首討論非約束性決議，有利亞太區貿易的進行及推動區內經濟增長和合作。亞太經合組織由 12 個始創成員經濟體於 1989 年 11 月 6 日至 7 日，在澳洲坎培拉舉行首次非正式部長級會議，與會成員經濟體同意通過多方貿易談判，促進亞太區以至世界自由貿易的進行。自此，亞太經合組織部長級會議每年均在不同成員國舉行。香港於 1991 年 11 月正式加入亞太經合組織，而香港海關則於 1993 年 3 月開始參與亞太經合組織轄下的貿易及投資委員會 (Committee on Trade and Investment) 和於 1994 年開始參與海關程序小組委員會 (Sub-Committee on Customs Procedures) 的事務。貿易及投資委員會主要負責協調亞太經合組織在貿易及投資方面的工作，而其下的海關程

and the trade to discuss towards strengthening customs-business cooperation in protecting intellectual property rights. Furthermore, in order to foster the link among customs in the Asia-Pacific Region, the Hong Kong Customs took up the task of setting up the first website for the Asia-Pacific Region of the WCO so that members could effectively keep abreast of the latest regional development in customs operation. All these contribution show the Hong Kong Customs' position at the forefront of the customs community, being an advanced law enforcement role model for other customs in the region.⁵

As a leading customs administration in the protection of intellectual property rights, drug investigation, promotion of staff integrity and risk management, the Hong Kong Customs signed the Memorandum of Understanding in March 2004 with the WCO, thereby designating the Customs and Excise Training School as the Regional Training Centre in the Asia-Pacific Region. The WCO also set up the Regional Office for Capacity Building (ROCB) in Bangkok to coordinate training programmes offered by the five Regional Training Centres including Hong Kong. Since being designated the WCO's Regional Training Centre, the Customs and Excise Training School has been the venue for the Hong Kong Customs to hold seminars and training courses for other customs administrations. In early 2009, the Customs and Excise Training School organized Corporate Risk Management courses for customs members in the Asia-Pacific Region, bringing into play its role as a regional training centre.

Role of Hong Kong Customs in APEC

The Asia-Pacific Economic Cooperation (APEC) is an important regional forum for the heads of the 21 member economies in the Asia-Pacific Region like China and the United States, to enter into non-binding resolutions aiming to facilitate trade and advance economic growth and cooperation in the region. From 6 to 7 November 1989, in Canberra, Australia, the 12 founding APEC members held the first Informal Ministerial Meeting which agreed to promote regional and even global free trade through multilateral trade negotiations. Since then, the APEC Ministerial Meeting has been held in different member economies every year. Hong Kong was admitted to the APEC in November 1991, and the Hong Kong Customs started participating in the APEC's Committee on Trade and Investment in March 1993 and the Sub-Committee on Customs Procedures in 1994. The Committee on Trade and Investment is tasked mainly to coordinate the APEC's work on trade and investment liberalization and facilitation, whereas the

序小組委員會則負責簡化和協調亞太區的海關程序。⁶

香港海關曾在亞太經合組織擔當過不少重要角色。2000年至2002年，香港海關獲選為亞太經合組織海關程序小組委員會便利商貿工作小組（APEC SCCP Trade Facilitation Working Group）的主席，致力促進亞太區自由及便利的通商。另外，在亞太經合組織海關程序小組委員會推行16項集體行動計劃（Collective Action Plans）中，香港海關擔當其中三項的領導工作，包括「海關與商界伙伴關係」（Customs-Business Partnership）；「海關法規及行政程序透明度」（Public Availability of Information on Customs Laws, Regulations, Administrative Guidelines and Rulings）及誠信（Integrity）。香港海關和新加坡海關亦共同負責「海關法規及程序透明度」項目，審視海關對其法例、規則、行政指引和裁決等資料向市民的公開程度，並提出改善建議。香港海關在2004年出版亞太經合組織《海關與商界合作伙伴計劃》（Customs-Business Partnership Programmes）的手冊，剖析亞太區海關和商界建立溝通渠道及合作關係的成效。2005年，香港海關更為亞太經合組織海關編寫了《最佳程序》（Best Practice）的手冊，介紹如何讓公眾了解海關的法例、程序及行政指引等。⁷

香港海關對保障國際貨物供應鏈安全的貢獻

香港海關除了和世界海關組織亞太區成員合作，加強亞太區海關執法合作及促進區內貿易外，亦通過和各地海關訂立合作互助安排，保障國際貿易的安全。香港海關自1991年起，先後與15個國家的海關或執法機構簽訂合作互助安排。在1999年5月，香港政府與歐盟簽訂海關協議，當中包括加強香港海關和歐盟當局在海關情報和事務上的交流和合作。香港海關亦分別與新西蘭、澳洲、澳門和韓國的海關舉行定期工作會議，加強雙方的合作和交流。⁸

Sub-Committee on Customs Procedures to simplify and harmonize customs procedures throughout the Asia-Pacific Region.⁶

The Hong Kong Customs has played important roles in the APEC. From 2000 to 2002, the Hong Kong Customs was elected Chairman of the APEC Sub-Committee on Customs Procedures (SCCP) Trade Facilitation Working Group, striving to enhance free trade in the Asia-Pacific Region. Besides, of the 16 Collective Action Plans launched by the APEC SCCP Trade Facilitation Working Group, three were led by the Hong Kong Customs, namely Customs-Business Partnership, Public Availability of Information on Customs Laws, Regulations, Administrative Guidelines and Rulings as well as Integrity. Under the Collective Action Plan on "Public Availability of Information on Customs Laws", the Hong Kong Customs and the Singapore Customs also worked together to review the extent of public's access to information on customs laws, regulations, administrative guidelines and rulings etc, and make recommendations for improvement. In 2004, the Hong Kong Customs published the APEC's handbook "Customs-Business Partnership Programmes" to evaluate the effectiveness of the customs authorities in the region in communicating and building relationship with the industries. Further in 2005, the Hong Kong Customs compiled the "Best Practice" handbook to introduce to APEC members its regime on promoting public availability of information on customs laws, procedures and administrative guidelines, etc.⁷

Contribution of Hong Kong Customs towards Securing International Supply Chain

Apart from working collaboratively with WCO members in the Asia-Pacific Region to foster regional law enforcement cooperation and to promote regional trade, the Hong Kong Customs also entered into agreements with overseas counterparts to enhance the security of the international supply chain. Since 1991, the Hong Kong Customs has successively signed cooperative arrangements with 15 customs or law enforcement agents. In May 1999, the Hong Kong Government signed customs agreements with the European Union for establishing strong networks for intelligence sharing and cooperation on customs affairs between the Hong Kong Customs and members of the European Union. Besides, the Hong Kong Customs also held regular meetings with the customs administrations in New Zealand, Australia, Macao and Korea in order to strengthen mutual cooperation and liaison.⁸

表一 香港海關和其他海關或執法機關簽訂合作互助安排的時間表（香港海關提供）

時間	機關名稱
1991 年 5 月	新西蘭海關
1992 年 3 月	澳洲海關總署
1993 年 9 月	英國海關
1996 年 6 月	美國海關總署
1996 年 7 月	法國海關總署
1996 年 12 月	比利時海關總署
1997 年 5 月	加拿大國家稅務局
1997 年 5 月	印度海關總署
1997 年 6 月	韓國海關總署
2000 年 3 月	中華人民共和國海關總署
2006 年 3 月	泰國海關
2008 年 1 月	日本海關
2008 年 6 月	墨西哥海關
2008 年 6 月	荷蘭海關
2009 年 3 月	意大利財稅警察

自 911 恐怖襲擊後，為了防範恐怖分子利用遠洋貨輪偷運大殺傷力武器往美國發動襲擊，美國海關總署（現改稱美國海關及邊境保護局（Bureau of Customs and Border Protection of the United States））提出「貨櫃安全倡議」（Container Security Initiative, CSI）。根據「貨櫃安全倡議」計劃，美國海關在全球多個港口派駐檢查人員，並聯同當地海關人員以先進科技預檢高風險輪美貨櫃，一改以往貨櫃抵達美國口岸後才接受海關檢查的方式。作為世界最大的貨櫃港口之一，香港海關詳細考慮計劃內容和諮詢貨運業界的意見後，在 2002 年 9 月和美國海關總署簽訂「貨櫃安全倡議」的原則聲明，並在 2003 年 5 月 12 日起實施有關安排。香港海關人員以風險管理的模式，聯合駐守在葵涌貨櫃碼頭的美國海關人員，重點檢查高風險的輪美貨櫃。香港海關會向美國海關總署提供已預檢貨物、已接受 X 光檢查及 / 或香港海

Table 1: Cooperative agreements signed between Hong Kong Customs and overseas customs or law enforcement agencies (provided by Customs and Excise Department)

Time	Name of Organization
May 1991	New Zealand Customs Services
March 1992	Australian Customs and Border Protection Service
September 1993	Her Majesty's Revenue and Customs of the United Kingdom
June 1996	Bureau of Customs and Border Protection of the United States
July 1996	French Customs and Excise Administration
December 1996	Belgian Customs and Excise Administration
May 1997	Department of National Revenue of Canada
May 1997	Central Board of Excise and Customs of the Republic of India
June 1997	Korean Customs Service
March 2000	General Administration of Customs of the People's Republic of China
March 2006	Customs Department of Thailand
January 2008	Japan Customs and Tariff Bureau
June 2008	Administration General of Customs of Mexico
June 2008	Tax and Customs Administration of the Netherlands
March 2009	Guardia di Finanza of Italy

In the aftermath of the “911” terrorist attacks, to prevent attack by terrorists using weapons of mass destruction smuggled by ocean-going vessels into the United States, the US Customs Service (now the Bureau of Customs and Border Protection of the United States) advocated the Container Security Initiative (CSI). Under the CSI, instead of inspecting containers upon arrival at the US ports, the US Customs dispatches staff to designated ports overseas to work with the local customs authorities to pre-screen the high-risk US-bound containers with advanced technology. As one of the busiest container ports in the world, Hong Kong Customs signed the Declaration of Principles of the CSI with the US Customs in September 2002. After due deliberation of the implementation details and consultation with the stakeholders in the supply chain, the CSI was put into practice on 12 May 2003, with the stationing of US Customs officers at Kwai Chung Container Terminals, together with officers of the Hong Kong Customs to apply risk management to inspect high-risk US-bound containers. Information on pre-screened cargo, containers scanned by X-ray and/or physically examined by the Hong Kong Customs would be provided to the US Customs to facilitate rapid clearance of the concerned containers at the US ports. On 27 July 2007, Hong Kong also participated in

關人員檢驗的貨櫃的資料，以利便加快有關貨櫃在美國港口的清關程序。2007年7月27日，香港更參與美國國土安全部（The Department of Homeland Security of the United States）所制定的「港口安全試驗計劃」（Secure Freight Initiative, SFI）。根據試驗計劃，香港物流業界可自願將輸往美國的貨櫃在特定的葵涌碼頭接受影像掃描及放射性檢測，以減少貨櫃抵達美國後的清關時間。所有掃描資料會傳送至香港海關，繼而香港及美國的海關部門會緊密合作，以識別及檢查高風險貨櫃。香港參與這項計劃，既能履行國際義務協助防止國際恐怖襲擊，亦對業界在輸美貨物的清關程序上帶來方便。⁹

國際社會在911恐怖襲擊事件後，更關注國際貿易安全。因此在2005年6月，世界海關組織通過了「保障及便利國際貿易標準框架」（Framework of Standards to Secure and Facilitate Global Trade），而亞太經合組織亦通過與上述條款相似的「亞太區貿易安全框架倡議」（APEC Framework for Secure Trade）。「保障及便利國際貿易標準框架」共有17項標準，主要分為海關之間及海關和商界合作關係兩部分。海關之間的合作關係包括：加強各地海關的執法能力和合作、要求各地海關以電子方式預早提交貨物資料，以及運用風險管理方式識別高風險貨物或貨櫃。在海關和商界合作方面，「保障及便利國際貿易標準框架」建議各海關組織制定「認可經濟營運商」（Authorized Economic Operator）的安排。在「認可經濟營運商」的安排下，所有在國際貨運鏈內的製造商、貨運商、港口及機場營運商和倉庫管理者等，只要符合海關所制定的貨運安全標準，便能成為「認可經濟營運商」，享有更快捷的清關程序。香港海關在2005年11月簽署了落實推行「保障及便利國際貿易標準框架」標準的意向書（Letter of Intent），確認香港海關與世界各地海關合作，積極推行「框架」中提倡的海關標準，加強保障國際貿易的安全以及促進國際貿易的進行。同時，香港海關亦負責執行《聯合國（反恐怖主義措施）條例》、《刑事事宜相互法律協助條例》和《逃犯條例》等，致力與其他海關合作打擊國際恐怖活動及跨國罪行。¹⁰

the Secure Freight Initiative (SFI) drawn up by the Department of Homeland Security of the United States. Under the SFI, the Hong Kong logistics industry may voluntarily arrange their US-bound containers for imaging and radiation inspection at the designated locations of Kwai Chung Container Terminals so as to reduce the clearance time in the United States. With SFI in place, the Customs authorities of the two places work closely together to facilitate the identification and screening of high-risk containers. By participating in the SFI, Hong Kong not only fulfills its international obligation in deterring global terrorist attack but also facilitates the clearance of Hong Kong's export in the United States.⁹

Due to the widespread concern of international trade security after the "911" incident, the WCO adopted the Framework of Standards to Secure and Facilitate Global Trade (the WCO Framework) in June 2005, while the APEC also adopted a similar set of standards called the APEC Framework for Secure Trade. There are 17 standards in the WCO Framework, mainly divided into two pillars. The pillar of Customs-to-Customs Network Arrangements includes the elements of enhancing the enforcement capabilities and communications of customs authorities, requiring advance electronic submission of cargo information, and applying risk management to identify high-risk containers and cargo. The pillar of Customs-to-Business Partnership suggests the introduction in all member customs administrations Authorized Economic Operator (AEO) recommended in the WCO Framework. Under the AEO arrangement, all manufacturers, cargo operators, port and airport operators as well as warehouse administrators in the international supply chain could become AEO accorded with clearance facilitation should they comply with the security standards laid down by the customs. In November 2005, the Hong Kong Customs signed a Letter of Intent to implement the standards in the WCO Framework in collaboration with other customs administrations to enhance international trade security and facilitate international trade. At the same time, the Hong Kong Customs also began enforcing the United Nations (Anti-terrorism Measures) Ordinance, Mutual Legal Assistance in Criminal Matters Ordinance and Fugitive Offenders Ordinance, contributing to inter-customs cooperation in fighting international terrorist activities and transnational crimes.¹⁰

維護香港的物流中心地位

踏入 21 世紀，香港海關除配合「更緊密經貿關係的安排」、「泛珠三角區域經貿合作計劃」、開設新陸路邊境管理站外，更在稅務行政和香港的稅制上有着重大的變革，包括發展應課稅品許可證電子聯通系統 (Electronic Data Interchange System for Dutiable Commodities Permits)、推行開放式保稅倉系統 (Open Bond System)，以及取消葡萄酒和啤酒稅。此等措施旨在促進貿易便利，增加業界運作靈活性和減省營運開支，從而提高從事應課稅品商界的競爭力及推動香港的物流中心地位。

「更緊密經貿關係的安排」的實施

為協助香港對抗亞洲金融風暴的衝擊及促進內地與香港的經濟合作與及加快內地市場對香港的開放，中央政府分別在 2003 年 6 月 29 日及 9 月 29 日，與香港特區政府簽訂《內地與香港關於建立更緊密經貿關係的安排》(Mainland and Hong Kong Closer Economic Partnership Arrangement, CEPA) 的主體文件及附件，並宣布在 2004 年 1 月 1 日正式實行第一階段措施。¹¹

Section 3

MAINTENANCE OF HONG KONG'S POSITION AS LOGISTICS HUB

Moving into the 21st Century, the Hong Kong Customs implemented the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA) and the Pan-Pearl River Delta Regional Economic and Trade Cooperation Scheme as well as established new land boundary control points. Apart from these, the Hong Kong Customs also carried out a significant reform on the excise administration and control system, such as developing the Electronic Data Interchange System for Dutiable Commodities Permits, launching the Open Bond System as well as abolishing the duties on wine and beer. These measures were aimed to facilitate trade, enhance the industry's operational flexibility and reduce its operating costs, thereby strengthening the competitiveness of the business sectors engaged in dutiable commodities and reinforcing Hong Kong's status as a logistics hub.

Implementation of CEPA

To help Hong Kong counter the impact of the Asian Financial Crisis, enhance Hong Kong's economic cooperation with Mainland China and speed up the Mainland market's opening up to Hong Kong, the Central Government and the Hong Kong Special Administrative Region Government signed the Main Text and Annexes of the CEPA on 9 June and 29 September 2003 respectively, announcing the implementation of the CEPA Phase I on 1 January 2004.¹¹

根據 2003 年 CEPA 的主體文件及附件，中國內地會分階段對香港製造的進口貨物收取零關稅，並且承諾不對香港產品實施反傾銷、反補貼等貿易保護措施。在 CEPA 協議下，只有完全在香港生產的產品（如漁農產品和礦產品），或在香港進行實質性加工的工業產品才享有零關稅優惠。所謂「實質性加工」，是指加工程序大於或等於 30% 的出口貨值。第一階段共有 374 類產品享有零關稅待遇。而 2004 年 10 月 27 日簽訂的《內地與香港關於建立更緊密經貿關係的安排》補充協議，則新增 713 類產品享有進入內地的零關稅待遇，這包括所有在香港生產的貨品，並在 2005 年 1 月 1 日起生效。直至 2008 年底，總值 145 億港元的貨物是以零關稅方式輸入內地的。除了零關稅的協定外，中港雙方亦加強在便利通關方面的合作。CEPA 的簽訂，令香港海關須要為享有零關稅的貨品提供快捷的清關服務，亦須嚴防廠商濫用零關稅優惠。為此，香港海關貿易管制處成立「緊貿安排及貨物轉運管制科」（CEPA and Transshipment Controls Bureau），負責巡視香港廠房，並查核其出產貨物的來源和成本是否符合 CEPA 的規定，以及在各邊境管制站及貨物起卸區檢查貨物，打擊以非香港產品冒充港貨，騙取 CEPA 的零關稅優惠的活動。貿易管制處在香港執法的同時，亦保障了內地關稅的徵收。¹²

【圖三】

貿易管制主任正在巡查一間麵包工廠，處理 CEPA 原產地證書的申請

【Picture 3】

Trade Controls officer inspects a bakery for processing an application for Certificate of Origin under the CEPA



According to the Main Text and Annexes of the CEPA in 2003, Mainland China would impose zero tariffs on imports produced in Hong Kong by phases and pledged not to apply trade protection measures like anti-dumping and countervailing on Hong Kong products. Under the CEPA, only goods wholly produced in Hong Kong (like agricultural and fisheries products and mineral products) and goods having undergone substantial transformation in Hong Kong would enjoy zero tariffs. "Substantial transformation" means the transformation that exceeds or equals 30% of the value of the exporting goods. In the CEPA Phase I, 374 types of products were granted the privilege of zero tariffs. The Supplementary Agreement of the CEPA signed on 27 October 2004 added 713 types of products to the list of exports to the Mainland subject to zero tariffs, including all goods produced in Hong Kong, effective from 1 January 2005. Up until the end of 2008, goods worth HK\$14.5 billion

were exported to the Mainland with zero tariffs. Besides the agreement on zero tariffs, Mainland China and Hong Kong also stepped up cooperation in facilitating customs clearance. To implement the CEPA, the Hong Kong Customs had to facilitate customs clearance of all goods eligible for zero tariffs and at the same time employ preventive measures against any abuse of the zero tariffs privilege. Towards these objectives, the Hong Kong Customs' Trade Controls Branch has set up the CEPA and Transshipment Controls Bureau, which inspects factories in Hong Kong against non-compliance of the origin and cost requirements prescribed under the CEPA, conducts examination at boundary control points and public cargo handling areas to combat any origin frauds in abuse of the CEPA zero tariffs concessions. Enforcing the law in Hong Kong, the Trade Controls Branch at the same time works in defence of the Mainland's tariff revenue.¹²

表二 2004 年 CEPA 原產地證書申請的統計數字¹³

貨品類別	接獲的申請數目 (宗)	獲批准的申請數目 (宗)	貨物離岸價值 (百萬港元)
紡織及成衣製品	1,300	1,193	122.4
電機及電子產品	186	183	40.0
塑膠及塑膠製品	317	308	112.3
化學製品及着色劑	380	351	90.9
紙品及印刷品	178	157	10.3
金屬及五金產品	66	62	21.7
藥用及護理用品	702	681	737.0
鐘錶	29	27	1.7
首飾	33	32	3.6
化妝品	1	0	0
其他	19	14	10.3
總計	3,211	3,008	1,150.3

表三 截至 2009 年 1 月 CEPA 原產地證書申請的統計數字¹⁴

貨物類別	接獲的申請數目 (宗)	獲批准的申請數目 (宗)
食品及飲品	11,103	10,885
食品殘渣及動物飼料	62	61
化工產品	2,342	2,260
藥用及護理用品	5,419	5,338
着色劑	1,470	1,439
化妝品	65	57
塑膠及塑膠製品	5,948	5,885
皮革及毛皮製品	52	48
紙品及印刷品	1,378	1,322
紡織及成衣製品	11,527	11,043
玻璃及玻璃製品	2	0
首飾及貴金屬	462	459
金屬及五金產品	1,816	1,802
機器及機器用具	22	22
電機及電子產品	604	587
光學、照相及電影儀器及零件	171	165
鐘錶及其零件	270	256
傢具	1	1
玩具及遊戲或運動用品	1	1
其他	5	5
總計	42,292	41,208

Table 2: Statistics on Application for Certificate of Origin under the CEPA in 2004¹³

Type of Goods	No. of Application Received	No. of Application Approved	Free-on-board Value (HK\$ million)
Textile and Clothing	1,300	1,193	122.4
Electrical and Electronic Product	186	183	40.0
Plastic and Plastic Article	317	308	112.3
Chemical Product and Colouring Matter	380	351	90.9
Paper and Printed Article	178	157	10.3
Metal Product	66	62	21.7
Pharmaceutical Product	702	681	737.0
Clock and Watch	29	27	1.7
Jewellery	33	32	3.6
Cosmetic	1	0	0
Others	19	14	10.3
Total	3,211	3,008	1,150.3

Table 3: Statistics on Application for CEPA Certificate of Origin up to January 2009¹⁴

Types of Goods	No. of Application Received	No. of Application Approved
Food and Beverage	11,103	10,885
Food Residue and Animal	62	61
Chemical Product	2,342	2,260
Pharmaceutical Product	5,419	5,338
Colouring Matter	1,470	1,439
Cosmetic	65	57
Plastic and Plastic Article	5,948	5,885
Leather and Furskin Article	52	48
Paper and Printed Article	1,378	1,322
Textile and Clothing	11,527	11,043
Glass and Glassware	2	0
Jewellery and Precious Metal	462	459
Metal Product	1,816	1,802
Machinery and Mechanical Appliance	22	22
Electrical and Electronic Product	604	587
Optical, Photographic and Cinematographic Instrument and Parts	171	165
Clock and Watch and Parts Thereof	270	256
Furniture	1	1
Toy and Game or Sports Requisite	1	1
Others	5	5
Total	42,292	41,208

發展電子清關的基建設施

隨著香港和內地經濟日漸融合，來往兩地的人流及物流量大增。香港作為亞洲以至國際的物流中心，維持海陸空三路貨運的暢通最為重要。因此，香港海關實行一系列措施，改善貨物通關的效率，協助香港把握全球一體化的機遇，在物流方面擔當更重要的角色。

1998年7月6日，位於赤臘角的香港國際機場正式啓用，取代了原本位於九龍城的香港啓德國際機場。新機場每年可處理3,500萬名旅客。香港空運貨站有限公司（HACTL）營運的超級一號貨站，亦於新機場啟用當日開始運作。直至2008年，超級一號貨站全年處理貨物數目高達340萬公噸，成為全球最大的空運貨站。¹⁵除超級一號貨站外，亞洲空運中心（Asia Airfreight Terminal, AAT）是香港國際機場內另一主要空運貨物站。

在舊啓德機場時代，香港海關人員以人手查閱貨物報單，然後透過貨運營辦商的電腦系統，指示營辦商把付運貨物放行或扣留檢查。誠然，依靠營辦商電腦系統執法，程序間接、繁複及費時。有見及此，立法會財務委員會在1997年2月撥款約1.28億港元予海關，在新機場建立空運貨物清關系統（Air Cargo Clearance System, ACCS）。系統的首階段在1998年7月啟用，而由於航空公司和貨運營辦商需要更多時間調校其電腦系統，整個空運貨物清關系統要在2000年2月才全面實行。在新的清關系統下，航空公司和貨運營辦商可在航機抵港前三小時向機場海關提交貨物資料，並預先取得有關貨物的清關指示。在新清關系統的運作下，貨物清關程序可縮短至80分鐘內完成。另外，海關可利用該系統核對每宗付運貨物的資料，追查貨物的去向，識別異常的貨運情況，並按系統監察清單內的預設條件揀選高風險貨物作進一步檢查，這較以往依靠貨運營辦商的電腦系統來得方便和保密，對加強海關的執法有很大的幫助。¹⁶



【圖四】
緝私隊在舊啓德機場的行李檢查處
[Picture 4]
Preventive Service's baggage
inspection counters at the old Kai Tak
International Airport

Development of Electronic Customs Clearance Infrastructure

With the gradual economic integration between Hong Kong and the Mainland, cross-boundary passenger and cargo traffic has increased sharply. To maintain Hong Kong's status as a logistics hub in Asia and the world, a seamless flow of cargo by all modes of transport is of paramount importance. In view of this, the Hong Kong Customs has put in place a series of measures to improve the cargo clearance efficiency for trade facilitation to allow Hong Kong to capitalize on the opportunities arising from globalization towards playing even more pivotal role in logistics.

On 6 July 1998, Hong Kong International Airport at Chek Lap Kok was put into operation, replacing Kai Tak International Airport in Kowloon City. The new airport has a capacity of processing 35 million passengers per year. Super Terminal One, which is operated by the Hong Kong Air Cargo Terminals Limited (HACTL), started its operation on the same day. Up until 2008, the annual cargo throughput of Super Terminal One was 3.4 million tonnes, which is the largest air cargo terminal in the world.¹⁵ In addition to Super Terminal One, Asia Airfreight Terminal (AAT) is another major air cargo terminal based at Hong Kong International Airport.

In the Kai Tak International Airport era, the Hong Kong Customs had to scrutinize cargo manifest manually and use the computer systems of different air cargo operators to give instructions of cargo release or detention for inspection. As enforcing the law in reliance of cargo operator's computer system involved indirect, complicated and time-consuming transactions, the Legislative Council's Finance Committee approved in February 1997 the funding of HK\$127.8 million for development of the Air Cargo Clearance System (ACCS) in order to streamline the process at the new airport. The first phase of the ACCS came into operation in August 1998. Since airlines and cargo operators needed more time to interface their computer systems with the ACCS, the full implementation of ACCS could not take place until February 2002. With the new cargo clearance system, airlines and cargo operators are allowed to submit cargo information to the Airport Customs three hours before flight arrival in order to secure advance cargo clearance instructions from the Customs. Under the new system, air cargo clearance time is shortened to 80 minutes. With the ACCS, the Customs can scrutinize the details of every consignment, trace consignment movement, identify abnormal consignment status and select high-risk consignments according to the criteria pre-set in the system's watch-list for further examination. Customs operations under the ACCS are now more convenient and secure than those under the cargo operator's computer system, bringing immense benefits to enhancing the law enforcement capability of the Hong Kong Customs.¹⁶

香港海關在海空貨運方面已實施電子清關一段日子，但這種清關模式仍未在陸路貨運方面實施。原因是物流業界不願意花費巨額資金建立電子清關系統，同時很多貨車司機亦未準備好以電子方式來報關。因此，現時行經陸路邊境管制站的貨車司機，仍須在海關檢查亭停車，向海關人員提交載貨艙單，並由海關人員決定是否檢查車輛。然而，這方法確實較費時，香港海關亦未能對行經陸路邊境管制站之車輛及貨物作出預先風險評估。

由於美國和歐盟已實施電子清關，以保障國際貿易安全和便利通商，中國亦加快實行電子清關。在2006年11月的亞太經合組織會議上，中國商務部部長薄熙來建議所有成員在2010年前實施電子清關，藉此縮短清關的時間。如果香港未能趕及於2010年前全面實施電子清關，使現行的清關系統和內地及國際接軌，這不但影響香港和中國的貨運貿易，亞太區其他貿易夥伴亦會改變運輸路線，使香港不再成為貨物的轉運站，嚴重打擊香港作為物流中心的地位。

為開設全面電子清關系統，工商及科技局在2007年4月動議通過《2007年進出口（修訂）草案》，授權政府訂立規例，制定貨運商以電子方式預報貨物資料的程序，使道路貨物資料系統（Road Cargo System, ROCARS）能在2009年開始實施。政府亦給予業界18個月作為過渡期，並於2011年初全面以電子方式預報陸路貨物資料。為配合政府的建議，香港海關遂向立法會財務委員會申請1.7億港元的撥款，推行道路貨物資料系統。道路貨物資料系統實施後，付運人需在貨車經陸路邊境管制站進出香港前，向海關申報所托運貨物的資料，收到貨物資料後，系統會回覆託運人一貨物編號，負責運輸該貨物的貨車司機需在貨車抵達陸路邊境管制站30分鐘前，向海關預報貨物編號和貨車的登記號碼。這樣，海關人員可預先通過電腦系統，對進出境的陸路貨運進行風險評估。同時，道路貨物資料系統亦可提供一站式清關服務，付運人只須辦理一次手續，便能為其海陸空三路付運的貨物

While the Hong Kong Customs has already implemented electronic clearance for air and sea cargo for a certain period of time, such clearance means is not yet put in place for road cargo. It is because the logistics industry is quite reluctant to invest huge expenditure to build up the electronic declaration system, and many truckers are still not ready for using electronic means of declaration. As a result, trucker going through land boundary control points now still has to stop at Customs kiosks to submit manifest to Customs officer and wait for clearance instruction, e.g. if physical inspection is required. However, this clearance mode is definitely more time-consuming, and also inhibits the Customs from conducting risk assessment in advance on cross-boundary vehicle and cargo.

As the United States and the European Union have already been practicing electronic clearance to protect international trade security and facilitate trade, the Chinese Customs also set forth to speed up the process of implementing electronic customs clearance. At the APEC meeting in November 2006, the Chinese Minister of Commerce Bo Xilai suggested that all member economies adopt electronic customs clearance by 2010 with a view to shortening the clearance time. Hence, if Hong Kong cannot fully implement electronic customs clearance in time with full compatibility with the clearance systems of China and the rest of the world, Hong Kong's trade with the Mainland will be undermined and its re-export trade with other Asian trade partners badly hit as there may be diversion of transshipment cargo away from Hong Kong, posing a serious threat to Hong Kong's status as a logistics hub.

In April 2007, in order to develop a comprehensive electronic clearance infrastructure, the then Commerce, Industry and Technology Bureau proposed the Import and Export (Amendment) Bill 2007, empowering the Government to impose statutory obligations upon shippers to submit electronic manifest in advance so that the Road Cargo System (ROCARS) could be implemented in 2009. After the system is rolled out, the Government will commence an 18-month transitional period before mandating the use of electronic services in 2011. To tie in with the Government's recommendation, the Hong Kong Customs applied to the Legislative Council's Finance Committee for the funding of HK\$170 million for the implementation of the ROCARS. Under the new system, a shipper will submit cargo data to the Customs before the cargo enters or exits Hong Kong through the land boundary control points. The ROCARS will acknowledge receipt of the cargo information by returning a cargo reference number to the shipper. The truck driver concerned will report the cargo reference number and the vehicle registration number to the Customs at least 30 minutes before the truck arrives at the land boundary control point. The Customs officer can then use the computer system to conduct risk profiling on the cross-boundary cargo in advance. Moreover, the ROCARS can provide one-stop

進行清關，大大加快整個清關程序。道路貨物資料系統的實施可促進香港和世界各地的物流運輸，對維護香港的物流中心地位幫助甚大。¹⁷

泛珠三角區域海關合作促進經濟有序發展

隨着 2003 年《內地與香港關於建立更緊密經貿關係的安排》的實施，香港和其他泛珠三角區域的貿易關係越來越緊密。2004 年 6 月 3 日，位於泛珠三角區域的福建、江西、湖南、廣東、廣西、海南、四川、貴州、雲南九個省區，以及香港和澳門兩個特別行政區的政府（簡稱「9+2」政府）代表在廣州簽署《泛珠三角區域合作框架協議》。「9+2」政府同意按照市場主導原則，推動泛珠三角區域在經濟資源、科技、文化教育、人才培訓等方面的合作。達成《泛珠三角區域合作框架協議》的原則後，「9+2」政府亦於同年 7 月 14 日至 17 日在廣州舉行首屆「泛珠三角區域經貿合作洽談會」。各地代表在洽談會中簽署了超過 800 項合約，總值超過 2,900 億元人民幣。當中香港企業與內地機構達成逾 200 多個合作項目，總值超過 200 多億元人民幣。為促進香港和泛珠三角的貿易，國家海關總署首先在 2004 年 9 月 16 日舉行的「首屆泛珠三角省會城市市長論壇」上提出，在泛珠三角區域加快推行電子清關。2005 年 2 月 25 日，香港海關關長湯顯明出席海關總署在廣州召開的「首次泛珠三角區域海關關長聯席例會」。會議推出《海關積極參與和推動泛珠三角區域合作的十項措施》，其中包括加強與香港、澳門海關的合作，以快速通關系統為核心推進 9 省區與港澳間的貿易便利化，並正式啟動泛珠三角 9 省區 16 直屬海關的區域合作機制。2005 年 6 月 29 日，香港海關代表香港特區政府，在廣州簽署了「泛珠三角區域反走私合作協議」，正式啟動區域的反走私合作機制。參加會議的泛珠三角區域反走私單位包括福建、江西、湖南、廣東、廣西、海南、四川、貴州、雲南省（區），以及香港及澳門特區海關。

clearance service for air, sea and land intermodal consignment so that a shipper can have his intermodal consignment cleared in one go, thereby expediting the whole clearance process. The ROCARS will enhance the cargo flow between Hong Kong and the world, which is vital to maintaining Hong Kong's position as a logistics hub.¹⁷

Customs Cooperation in Pan-Pearl River Delta Region to Enhance Planned Economic Development

Following the implementation of the CEPA in 2003, Hong Kong has been enjoying increasingly close economic partnership with other cities in the Pan-Pearl River Delta (Pan-PRD) Region. On 3 June 2004, representatives of the nine provinces in the Pan-PRD Region, namely Fujian, Jiangxi, Hunan, Guangdong, Guangxi, Hainan, Sichuan, Guizhou and Yunnan, together with those of the Hong Kong and Macao Special Administrative Regions i.e. the "9+2" Governments in short, signed the Pan-PRD Cooperation Framework Agreement in Guangzhou. The "9+2" Governments agreed to apply the market-led principles in enhancing cooperation within the Pan-PRD Region in areas such as economic resources, technology, cultural education and training. Upon adoption of the major principles as laid down in the Pan-PRD Cooperation Framework Agreement, the "9+2" Governments held the first Pan-PRD Regional Economic and Trade Cooperation Fair from 14 July to 17 July in the same year in Guangzhou. At the fair, representatives from the various cities in the region concluded more than 800 cooperation contracts, with a total amount exceeding RMB290 billion, among which over 200 items with a total contract sum exceeding RMB20 billion were entered into between Hong Kong and Mainland enterprises. To enhance trade between Hong Kong and other cities in the Pan-PRD Region, the General Administration of Customs of the People's Republic of China proposed in the first Pan-PRD Provincial Capital City Mayors' Forum on 16 September 2004 to speed up the use of electronic clearance within the Pan-PRD Region. On 25 February 2005, Timothy Tong Hin-ming, the then Commissioner of Customs and Excise attended the first Pan-PRD Regional Customs Commissioners' Joint Conference. The Conference agreed to launch the implementation of the "10 Measures" (Ten Measures of Customs Actively Participating in and Driving Pan-PRD Regional Cooperation), which comprises the initiative to strengthen cooperation between the Hong Kong and Macao Customs, enhance trade facilitation among the nine provinces and Hong Kong as well as Macao through speedy clearance system, and roll out the regional cooperation mechanism involving the "9

2007年5月10日至11日，香港海關與海關總署在香港共同舉辦了「泛珠三角商貿通關便利化論壇暨區域海關關長聯席例會」，討論如何加強在泛珠三角地域中「海關與海關」和「海關與業界」的合作。在5月10日的論壇上，內港澳三地海關共同發表了《泛珠三角區域海關聯合宣言》，以綜合論壇的成果，包括：加強泛珠三角區域海關通關合作，提高通關速度；加強區域商貿、航運及物流健康發展；以及加強執法合作，保護知識產權。

而在5月11日召開的「泛珠三角區域海關關長聯席例會」，內港澳三地海關共同簽署會議紀要，在八個合作項目上達成共識，致力促進泛珠三角區域貿易通關便利化和經濟發展。¹⁸

海關總署廣東分署	
福州海關	福建省
廈門海關	
南昌海關	江西省
長沙海關	湖南省
廣州海關	廣東省
深圳海關	
拱北海關	
汕頭海關	
黃埔海關	
江門海關	
湛江海關	
南寧海關	廣西省
海口海關	海南省
成都海關	四川省
貴陽海關	貴州省
昆明海關	雲南省
香港海關	香港特別行政區
澳門海關	澳門特別行政區

【圖五】
泛珠三角區域海關分布
[Picture 5]
Distribution of Customs Administrations in the Pan-PRD Region

Provinces and 16 Customs Jurisdictions” in the Pan-PRD Region. On 29 June 2005, on behalf of the Hong Kong Government, the Hong Kong Customs signed the Pan-PRD Regional Anti-Smuggling Cooperation Agreement in Guangzhou, kickstarting the regional anti-smuggling cooperation mechanism. Parties to the Pan-PRD Regional Anti-Smuggling Agreement included anti-smuggling organs of Fujian, Jiangxi, Hunan, Guangdong, Guangxi, Hainan, Sichuan, Guizhou and Yunnan as well as the Customs Administration of Hong Kong and Macao Special Administration Regions.

From 10 to 11 May 2005, the Hong Kong Customs and the General Administration of Customs of the People's Republic of China jointly organized the Pan-PRD Customs Trade Facilitation Forum cum Regional Customs Commissioners' Joint Conference in Hong Kong to strengthen the customs-customs cooperation and customs-business partnership. In the forum on 10 May 2007, the Customs Administrations of the Mainland, Hong Kong and Macao issued a Joint Declaration of the Customs Administrations in the Pan-PRD Region to conclude the achievements of the forum in strengthening regional cooperation on customs clearance; speeding up clearance efficiency; enhancing regional development in commerce and trade, aviation and logistics; and fostering cooperation in law enforcement and protection of intellectual property rights.

In the Regional Customs Commissioners' Joint Conference on 11 May 2005, the Customs Administrations of the Mainland, Hong Kong and Macao signed a memorandum, agreeing to implement eight cooperation projects in a bid to enhance Customs clearance facilitation and economic development in the Pan-PRD Region.¹⁸

【圖六】
泛珠三角商貿通關便利化論壇在
2007年5月10日開幕
[Picture 6]
The opening of the Pan-PRD Regional
Customs Trade Facilitation Forum on
10 May 2007



落馬洲支線及深圳灣管制站的設立

隨著香港和珠三角的經濟日漸融合，舊有的羅湖、落馬洲、文錦渡及沙頭角管制站能處理的客運和貨運量已接近飽和。因此，在1998年9月，香港政府邀請當時的九廣鐵路有限公司提交有關興建落馬洲支線的工程計劃書，以疏導來往中港的旅客人潮。落馬洲支線在2002年6月開始動工，並於2006年中完成，由上水站延伸至落馬洲站，全程約為六分鐘。落馬洲支線在2007年8月15日正式通車，預計最多可應付八萬人次旅客。香港海關為了配合該支線的啟用，亦在落馬洲支線管制站配置84名海關人員為市民服務。

為了紓緩各陸路口岸面對大量旅客和車輛過境的壓力，立法會亦在2003年7月撥款興建連接新界西部和深圳市南山區的深西通道及深圳灣口岸。位於深圳蛇口的深圳灣管制站在2007年7月1日啟用，是首個進行一地兩檢的陸路邊境管制站。在一地兩檢的安排下，乘坐直通過境巴士的旅客，只須在深圳灣管制站上落巴士一次並進行清關手續，減少了過境的輪候時間。跨境車輛的司機，亦只須在入境事務處和香港海關清關亭停車一次，便可辦理清關及出入境檢查手續。而且，香港在深圳灣管制站所在地和深圳灣公路大橋的深圳部分設立口岸區，使香港的司法管轄權首次延伸至中國大陸境內。香港海關在深圳灣口岸派駐561位各級海關人員，為市民提供快捷的清關服務。

深圳灣管制站自啟用以來，旅客及車輛流量均按月遞增。旅客流量方面，每日平均人次，由2007年7月的20,617人增加至2008年9月的34,000多人，升幅達65%。車輛流量方面，每日平均架次則由2007年7月的1,362架增加至2008年9月的11,200多架，升幅達722%。隨著深圳灣管制站的運作日漸成熟，為現在客貨量已接近飽和的羅湖口岸及落馬洲口岸起了分流作用。¹⁹



【圖七】
落馬洲支線管制站
[Picture 7]
Lok Ma Chau Spur Line Control Point



【圖八】
深圳灣口岸入境事務處和香港海關清關亭
[Picture 8]
The clearance kiosk for Immigration and Customs clearance at Shenzhen Bay Control Point

Establishment of Lok Ma Chau Spur Line and Shenzhen Bay Control Points

With the progressive integration of the economies of Hong Kong and the PRD Region, the passenger and cargo traffic at the existing Lo Wu, Lok Ma Chau, Man Kam To and Sha Tau Kok Control Points was saturating. In view of this, in August 1998, the Hong Kong Government invited the Kowloon-Canton Railway Corporation Limited to submit a construction proposal for Lok Ma Chau Spur Line to divert passenger flow between the Mainland and Hong Kong. Constructed from June 2002 to mid-2006, Lok Ma Chau Spur Line is a railway extension from Sheung Shui Station to Lok Ma Chau Station, the journey of which takes six minutes to complete. Started operation on 15 August 2007, Lok Ma Chau Spur Line has the maximum handling capacity of 80,000 passengers. With the operation of this Spur Line, the Hong Kong Customs has deployed 84 Customs officers to provide passenger clearance service at Lok Ma Chau Spur Line Control Point.

To alleviate the pressure from the surging passenger and vehicle traffic at each land boundary crossing, the Legislative Council approved in July 2003 the funding for the construction of Hong Kong-Shenzhen Western Corridor and Shenzhen Bay Control Point connecting western New Territories with Nanshan District of Shenzhen City. Located at Shekou in Shenzhen, Shenzhen Bay Control Point started operation on 1 July 2007 as the first land boundary control point implementing the co-location arrangement of immigration and customs facilities. Under this arrangement, cross-boundary coach passengers only need to disembark the coach at Shenzhen Bay Control Point once for clearance, hence reducing the cross-boundary waiting time. Drivers of cross-boundary vehicles also need to stop once at the kiosk for cross-boundary clearance by both the Immigration Department and the Customs. Moreover, with Hong Kong setting up Shenzhen Bay Control Point and Port Area at the Shenzhen section of the Shenzhen Bay Bridge, Hong Kong's jurisdiction has for the first time been extended into the territory of Mainland China. The Hong Kong Customs has 561 Customs officers of different ranks stationed at Shenzhen Bay Control Point to provide speedy cross-boundary clearance services.

Since Shenzhen Bay Control Point started operation, both the passenger and vehicle traffic has been increasing month after month. In passenger traffic, the average daily number rose from 20,617 in July 2007 to more than 34,000 in September 2008, a significant surge by 65%. In vehicle traffic, the average daily number rose from 1,362 in July 2007 to more than 11,200 in September 2008, a massive increase of 722%. With the operation of Shenzhen Bay Control Point maturing, more passenger and cargo traffic can be diverted away from Lo Wu and Lok Ma Chau Control Points, which have already reached their saturated capacities.¹⁹



【圖九】
連接香港西北部 and 深圳灣口岸的深圳灣公路大橋
[Picture 9]
Shenzhen Bay Bridge linking northwest of Hong Kong to Shenzhen Bay Port

【圖十】

深圳灣口岸旅檢大樓

[Picture 10]

Passenger Terminal of Shenzhen Bay
Control Point





【圖十一】
深圳灣口岸中國方面的檢
查亭

[Picture 11]
Vehicle processing kiosk at
Shenzhen Bay Control Point
on the Mainland side

應課稅品許可證電子聯通系統啟用

應課稅品許可證電子聯通系統(Electronic Data Interchange-Dutiable Commodities Permit)於2002年1月10日正式啟用,目的是為業界提供更優質的服務,讓應課稅品持牌人可透過電子服務供應商,以電子方式向香港海關申請應課稅品許可證。應課稅品持牌人可透過聯通網絡將申請資料傳送到香港海關,而香港海關亦會通過聯通網絡通知持牌人其申請批核情況。除此之外,持牌人、協運公司及香港海關亦可隨時於聯通網絡更新許可證資料,令系統資料更準確無誤。在此之前,許可證的申請必須以紙張形式提出。紙張形式的許可證沿用了差不多九十多年,期間它們的格式經過多番改變。由於許可證可以顏色區分,因此當時業界和海關人員為方便溝通會簡稱三種主要許可證為「紅衣」(出口許可證)、「綠衣」(應課稅品搬運許可證)和「黑衣」(完稅貨物許可證)。而應課稅品許可證電子聯通系統的啟用,可協助業界提高工作效率。香港海關利用電子方式處理應課稅品許可證申請的服務承諾是半個工作天,相較以紙張形式申請的兩個工作天優勝;加上持牌人毋須前往海關辦公室遞交申請表及領取許可證,可減省業界的營運成本、人手和時間。²⁰



【圖十二】

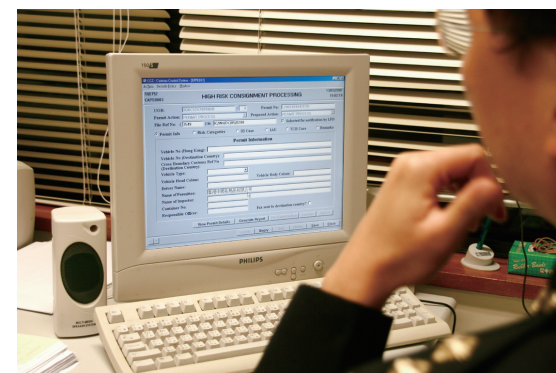
應課稅品許可證電子聯通系統實施前採用的出口許可證(後排右)和應課稅品搬運許可證(後排左)及七十年代的應課稅品牌照(前排)

【Picture 12】

Export Permit (back right), Removal Permit for Dutiable Commodities (back left) before the adoption of the Electronic Data Interchange-Dutiable Commodities Permit System and various types of Dutiable Commodities Licence of the 1970s

Operation of Electronic Data Interchange-Dutiable Commodities Permit System

The Electronic Data Interchange-Dutiable Commodities Permit System started operation on 10 January 2005 in a bid to provide the industry with better services. The new system allows licensees of dutiable commodities to apply to the Hong Kong Customs for dutiable commodities permits through electronic service providers, and facilitates the Hong Kong Customs to transmit the application status to the applicants through the interchange network. Permittees, forwarders and the Customs can also use the interchange system to refresh permit information stored in the system to keep the database updated. Before the adoption of the new system, the application for permits was in paper mode, which had been in use for nearly nine decades though with substantial changes in the format. Since the last paper permits were distinguishable by colours, for ease of communication, the trade and the Customs used to call the three major types of permit as red permit (Export Permit), green permit (Removal Permit for Dutiable Commodities) and black permit (Removal Permit for Duty-Paid Goods). The new system has enhanced efficiency in the industry, capable of completing processing an application for electronic dutiable commodities permit within half a working day as stipulated in the Hong Kong Customs' Performance Pledge. The enhancement represents a big leap from the two-day processing time necessary for the paper form in the past. Moreover, the enhancement also saves the industry's operating costs, manpower and time otherwise necessary for the licensees to visit the Customs' office for lodgment of application and collection of permit.²⁰



【圖十三】

海關人員正透過聯通網絡處理應課稅品許可證申請

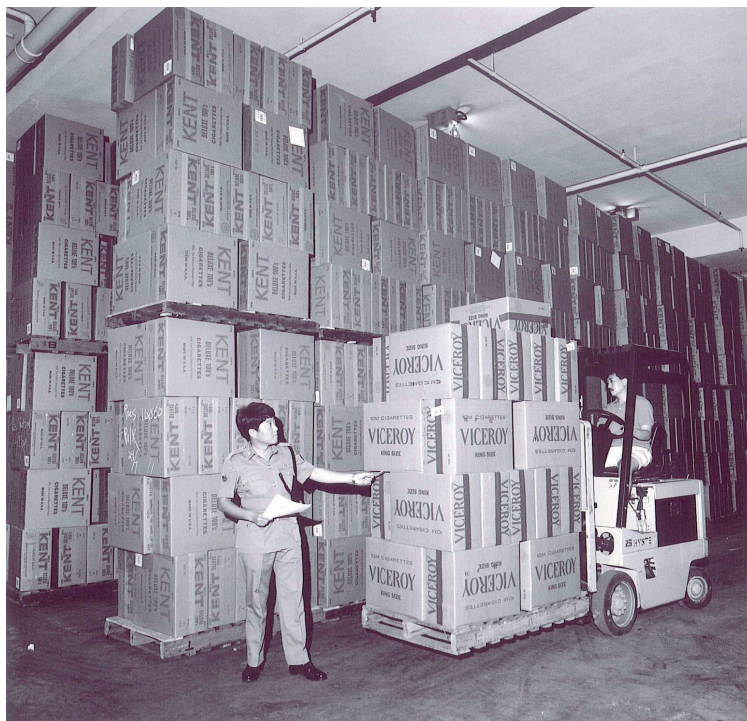
【Picture 13】

Customs officer processes dutiable commodities permit application using the Electronic Data Interchange-Dutiable Commodities Permit System

開放式保稅倉系統推行

香港海關於2003年4月1日開始推行開放式保稅倉系統，以開放形式管制貯存應課稅品的保稅倉。在香港，所有用作內銷（而非用作出口或轉口）的酒類、煙草、碳氫油及甲醇均應課稅。保稅倉安排是一種延遲繳稅的措施。除非應課稅品的稅款已全部繳付，否則該等應課稅品必須貯存在保稅倉內。在實施開放式保稅倉系統之前，大部分的保稅倉（主要為貯存酒類及煙草的保稅倉）均以海關人員駐倉形式管制。在這個措施之下，海關人員會到場監管應課稅品的搬運、貯存及處理，確保有關規定獲得遵守和保障政府稅收。若沒有海關人員當值，保稅倉則須關閉並以稅鎖鎖上。保稅倉營辦商須就派駐保稅倉的海關人員向政府繳付費用，有關費用由每間保稅倉每月60,000元至330,000元不等（視乎派駐保稅倉的海關人員數目而定），而派員監察裝拆貨櫃工作的費用則為每次500元。在2001至2002年度，香港海關共派出約150名人員提供駐倉服務，業界合共繳交約7,000萬元。另一方面，為配合業界營運模式，油公司和啤酒釀造廠則在開放式保稅倉系統正式推出前，已獲准在開放式保稅倉模式下營運。在此系統下，海關人員不會被派駐貨倉進行到場監管，而保稅倉營辦商亦無須向政府繳付任何當值費用，對應課稅品的管制主要靠持牌人自律遵守有關規定，而同時香港海關亦採取風險管理措施及作定期檢查，持牌人完全有自主權去管理應課稅品原料及其製成品的貯存，以及監督有關應課稅品離開保稅倉作內銷和出口。

鑑於在油公司和啤酒釀造廠成功推行開放式保稅倉系統，香港海關在1999年委託顧問公司參考海外地區的經驗及做法，研究把開放式保稅倉系統擴大至本港所有保稅倉的可行性。該項研究證實在香港引進開放式保稅倉制度是可行而有裨益的，把開放式保稅倉安排擴大至煙酒業不但可減低貿易商的遵從成本，促進商機，亦能提高香港在國際市場的競爭力。此外，澳洲、加拿大、新西蘭、新加坡、英國及美國均已採用



【圖十四】

海關人員於1989年駐守保稅倉內監督應課稅品之搬運

[Picture 14]

Customs officers stationing at warehouse monitored the removal of dutiable commodities in 1989

Launch of Open Bond System

On 1 April 2003, the Hong Kong Customs launched the Open Bond System, under which the storage of dutiable commodities inside bonded warehouses are controlled in an open environment. In Hong Kong, duty is imposed on liquor, tobacco, hydrocarbon oil and methyl alcohol for local consumption (instead of export or re-export). The bonded warehouse is a duty-deferral facility. Unless the duties have been fully paid, the dutiable commodities have to be kept inside the bonded warehouses. Before implementing the Open Bond System, the Customs used to station officers at most bonded warehouses (mainly those storing liquor and tobacco) to exercise control on them. Under the old system, Customs officers had to supervise on the spot the removal, storage and handling of dutiable commodities to ensure full compliance with the regulations as well as to protect Government revenue. In the absence of Customs officers, the bonded warehouses had to be closed under revenue lock. Warehouse operators had to pay the Government for attendance of Customs officers ranging from HK\$60,000 to HK\$330,000 per month for each warehouse (depending on the number of Customs officers stationed therein) and a fee of HK\$500 was charged for every operation of vanning or devanning. From 2001 to 2002, about 150 Customs officers were stationed at the bonded warehouses, and the attendance fee was about HK\$70 million. In addition, before the Open Bond System was fully implemented, oil companies and breweries had already been allowed to operate under an open bond environment. In the open bond environment, Customs officers are no longer stationed at the bonded warehouses and warehouse operators need not pay any attendance fee to the Government. The control of dutiable commodities mainly relies on self-compliance by the licensee with the regulations, and on risk management and periodic inspection by the Customs. Licensees are given full autonomy to control the storage of dutiable raw materials and finished products thereof and to monitor release of the goods for local consumption and export.

In 1999, in view of the success in operating the Open Bond System for the oil companies and breweries, the Hong Kong Customs commissioned a consultant to study the feasibility of extending the system to all bonded warehouses in Hong Kong, with reference to the overseas experiences and practices. The study confirmed the feasibility and benefits of introducing the Open Bond System in Hong Kong. By extending the Open Bond System to the tobacco and liquor industries, it would not only reduce the traders' compliance costs, but also induce business opportunities and enhance the competitiveness of Hong Kong in the international market. In addition, Australia, Canada, New Zealand, Singapore, Britain and the United States have already adopted the Open Bond System. The industry was also very much in favour of the system, acknowledging

了開放式保稅倉管制模式，加上業界人士亦十分支持，認同這系統可以減省他們的營運成本、保稅倉的開放時間更具彈性，便利業務運作及促進進出口貿易。因此，經過相關法例的修訂後，香港海關在 2003 年 4 月 1 日起分階段正式實施「開放式保稅倉系統」，在利便商貿方面，又再跨出重要的一步。²¹

含酒精飲品應稅品之稅務安排

為促進香港發展成為區內酒類飲品的展銷、貿易及物流中心，財政司司長於 2007-08 年度政府財政預算案中建議調低葡萄酒、啤酒及其他非烈酒類飲品的應課稅品稅。及後更於 2008-09 年度政府財政預算案中建議免除該等酒類飲品的應課稅品稅。經過立法會通過《應課稅品條例》的修訂建議，於 2008 年 6 月 6 日，正式法定把該等酒類飲品的稅率落實調低至 0%，以及將有關的牌照及許可證安排撤銷。根據新法例，酒商無須再就進口或出口、製造、貯存或搬運該等含酒精飲品向香港海關申請牌照或許可證，香港海關亦無須就有關的含酒精飲品作稅務評值。此項稅務改革，雖令香港政府每年少收約 5 億 6,000 萬元，但可使香港成為葡萄酒免稅港，增加香港對葡萄酒業者的吸引力，推動香港發展成為酒類飲品的展銷和貿易港，從而加強其國際物流中心的地位。此外，為免有假冒葡萄酒影響香港葡萄酒業的發展，香港與法國亦於 2008 年 8 月簽署諒解備忘錄，以促進兩地葡萄酒相關的業務，並加強雙方海關的合作，打擊假冒葡萄酒活動。另一方面，香港海關亦為所有經空運及海運並從「恆溫貨箱」進口的葡萄酒提供便利措施。「恆溫貨箱」是指一種能夠在室外溫度改變時仍能把貯放於其中的貨物維持在一定溫度的貨運箱。在此便利措施下，有關葡萄酒在接受海關檢查時可繼續存放於「恆溫貨箱」，避免影響葡萄酒的存放環境。香港海關會因應業界的需要，不時檢討有關安排，並致力配合政府政策，促進葡萄酒業在香港的發展。²²



【圖十五】
海關人員於「開放式保稅倉」內核對
應課稅品數量

【Picture 15】
Customs officer conducts dutiable
commodities verification in an open
bonded warehouse

【圖十六】
海關人員於豁免酒稅實施前在啤酒廠
內進行檢查

【Picture 16】
Customs officers conduct inspection
at beer brewery before abolition of
duties on alcoholic beverages



its advantages in saving operating costs, allowing flexible opening hours of the warehouses, hence facilitating business operations and enhancing import and export trade. Following the relevant legislative amendments, the Hong Kong Customs implemented the Open Bond System in phases starting from 1 April 2003, signaling another important step towards the aim of trade facilitation.²¹

Taxation Arrangement for Alcoholic Beverages

In order to develop Hong Kong as an exhibition, trade and logistics centre for alcoholic beverages in the region, the Financial Secretary proposed in the 2007-2008 Budget lowering the duties on wine, beer and other non-spirit alcoholic beverages. In the 2008-2009 Budget, it was further recommended that the duties on these alcoholic beverages be abolished. Pursuant to the Legislative Council passing the amendments to the Dutiable Commodities Ordinance, the reduction of duties on these alcoholic beverages to 0% took effect on 6 June 2008, and the licence and permit controls were accordingly removed. Under the new statutory requirement, wine traders are no longer subject to any Customs' licence and permit control for import, export, manufacture, storage and removal of the alcoholic beverages; and the Customs is no longer required to assess the duties on these commodities. Despite the Government's annual revenue loss of HK\$560 million, adopting this tax reform would make Hong Kong a duty-free port for wine, and thereby enhancing Hong Kong's attraction to the wine industry. It does not only provide a favourable environment to develop Hong Kong into an exhibition and trading port for alcoholic beverages, but also strengthen its position as an international logistics centre. Furthermore, in order to protect Hong Kong's wine industry from being thwarted by counterfeit wine, Hong Kong and France signed a memorandum of understanding in August 2008 to boost wine-related business activities between the two places, and to foster cooperation of the two Customs in combating wine counterfeiting activities. Moreover, the Hong Kong Customs has also introduced measures to facilitate the import of wine by air or sea using "temperature-controlled containers". A "temperature-controlled container" is a cargo container equipped with temperature control device to protect the cargo against any temperature changes outside the container. Wines imported in these "temperature-controlled containers" can be kept therein during Customs examination to avoid disturbing their storage environment. The Hong Kong Customs reviews arrangements from time to time according to the needs of the industry, which is a clear sign of the Customs' dedication towards furthering the Government's policy in developing the wine industry in Hong Kong.²²

打擊盜版活動

踏入二十一世紀，在資訊科技發展的帶動下，互聯網一方面為全球商貿活動及文化交流提供一個重要和快捷的平台。另一方面，青少年喜歡在網上論壇、網上聊天室，以至ICQ等一系列互聯網交流及通訊工具，結識不同國界和身份的「網友」，由此形成一個個網上的虛擬社區。隨着互聯網的發展，盜版活動亦由街頭販賣的模式發展成為網上侵權活動。香港海關亦因應互聯網盜版活動的興起，將執法重點由遏止街上販賣盜版光碟活動，加強至打擊網上盜版的行為。

特遣隊成立

二十世紀九十年代，隨着香港市民生活水平的提高，對不同種類的娛樂要求日增，因此對來自世界各地的影音和軟件產品需求極大。不法分子遂進行規模龐大的盜版活動，賺取巨額的利潤，此舉嚴重影響了影音、軟件版權持有人的利益，亦令香港在國際社會的聲譽受損。根據美國業界估計，香港的盜版活動，每年令美國業界損失達1億美元。當時，美國政府認為香港在保護知識產權方面需加強力度，

Section 4

BATTLE AGAINST PIRACY

Drifted by the profound development of information technology in the 21st Century, the Internet has provided an important and fast platform for global trading activities and cultural exchange. On the other hand, the Internet has also brought the virtual communities into being, with teenagers making friends of all nationalities and identities through different Internet-based sharing and communication tools such as Internet forums, "Internet chatrooms" and "ICQ". Along the Internet development, the mode of piracy has also transformed from pure street peddling to online copyright infringement. To cope with the increasingly teething problems of Internet piracy, the Hong Kong Customs has further extended its law enforcement efforts from suppressing the sale of pirated optical discs at the street level, to fighting piracy activities online.

Establishment of Special Task Force

As Hong Kong's living standard was rising in the 1990s, there were increasing wants for entertainment, hence the strong demand for audio-visual and software products from all around the world. Taking this opportunity, large-scale piracy activities emerged for the huge profits. It not only seriously undermined the interests of copyright owners of audio-visual and software products, but also tainted Hong Kong's international reputation. As estimated by the entertainment industry in the United States, piracy activities in Hong Kong had costed them a loss of US\$100 million each year. At that

美國貿易代表 (US Trade Representative) 遂在 1998 年 1 月的「美國特別 301 法案報告」(Special 301 Report) 中，將香港列入「監察名單」(Watch List) 內。有見及此，香港政府在同年 5 月通過《防止盜用版權條例》(Prevention of Copyright Piracy Ordinance)，授權

香港海關設立強制光碟製造商註冊制度，並規定本地製造的光碟一律需要在製造的過程中壓印來源識別代碼，確保版權持有人及香港海關在懷疑侵權的調查中能夠迅速找到製造來源。另外，該條例亦授權海關人員搜查電影院等公眾娛樂場所，防止不法之徒攜帶攝錄機進場進行盜錄行為，破壞電影業界的權益。除了打擊製造盜版光碟外，香港海關更於 1999 年 6 月 28 日成立一支由 185 名海關人員組成的特遣隊 (Special Task Force)，重點打擊零售層面的盜版光碟活動。²³



【圖十七】
特遣隊成員在一間店舖內處理一宗涉嫌售賣盜版光碟的案件

【Picture 17】
Member of the Special Task Force at work searching a shop suspected of selling pirated optical discs

表四 1999 年海關特遣隊人員編制²⁴

職級	人數 (名)
監督	1
助理監督	2
高級督察	4
督察	5
員佐級人員	超過 170

當時，旺角和深水埗的盜版光碟活動最為猖獗，因此特遣隊每日都在這些地區進行掃蕩售賣盜版光碟的店舖，並向法院申請充公有關光碟及設備，加重不法分子的經營成本，迫使他們在無利可圖的情況下放棄有關活動，使犯罪集團的收入來源受到沉重的打擊。特遣隊成立首半年，便搜獲

time, the US Government regarded that Hong Kong should step up enforcement to safeguard intellectual property rights. As such, the US Trade Representative put Hong Kong on the “Watch List” of the “Special 301 Report” in August 1998. To address this issue, the Hong Kong Government enacted in May the same year the Prevention of Copyright Piracy Ordinance, authorizing the Hong Kong Customs to set up a compulsory registration system for optical disc manufacturers mandating the imprint of a unique identification code on every optical disc produced locally. The purpose was to facilitate copyright holders and Customs officers to swiftly identify the manufacturing source when investigating suspected copyright infringement cases. The Ordinance also empowers Customs officers to search public entertainment establishments like cinemas to prevent illegal recording in order to safeguard the interests of the film industry. Besides cracking down on the manufacture of pirated optical discs, the Hong Kong Customs set up a 185-strong Special Task Force on 28 June 1999 dedicated predominantly to suppressing optical disc piracy at retail level.²³

Table 4: The Establishment of the Special Task Force in 1999²⁴

Rank	No. of Officer
Superintendent	1
Assistant Superintendent	2
Senior Inspector	4
Inspector	5
Rank and File Officer	More than 170

At that time, Mong Kok and Sham Shui Po were the most notorious districts for optical disc piracy activities. The Special Task Force therefore conducted daily operations in these areas to eradicate outlets of pirated optical discs and applied for court orders to confiscate the discs and the peripherals involved. The purpose was to inflict heavier financial burden on those running the piracy activities so as to force them out of the business in the absence of lucrative profits, ultimately to destroy the criminal syndicates' source of income. In the first six months of its operation, the Special Task Force seized more than 4.9 million pirated optical discs, with a market value of HK\$93 million, 28% more than that seized by the Customs in the entire 1998. With the vigorous law enforcement actions taken by the Special Task Force, the piracy activities in districts like Mong Kok and Sham Shui Po were largely confined. Culprits were thereby forced to change their modus operandi by shortening and randomizing the business hours of

490 多萬隻翻版光碟，市值 9,300 萬港元，較 1998 年海關全年檢獲的盜版光碟量高出 28%。特遣隊密集式的掃蕩行動，使旺角及深水埗等盜版販賣活動大為收斂。不法分子被迫改變販賣模式，改以短暫及不固定的時間營業，或將店舖遷至新界偏遠地方以至在住宅和商業大廈內營業，以逃避特遣隊的搜查。特遣隊因應不法分子犯

罪模式的改變，由集中在市區的掃蕩行動擴展至全港其他地區，破獲不少位於新界偏遠地區的盜版光碟店舖及製造場，使盜版光碟的來源及銷售網大受影響。特遣隊的密集式行動令市面盜版光碟的供應量由 500 萬隻大幅減至少於 10 萬隻，減幅達 98%。因此，美國在 1999 年把香港由「美國特別 301 法案報告」的「監察名單」中除名。2001 年 3 月，香港在布拉格舉行的第十屆版權驗證及打擊冒牌貨活動會議 (The 10th Authentication and Counterfeiting Protection Conference) 中榮獲「全球反冒牌獎」(Global Anti-counterfeiting Award)。2002 年 11 月 13 日，美國的商業軟件聯盟 (Business Software Alliance) 更頒發享譽全球的「數碼冠軍獎」(Cyber Champion Award) 予當時的工商及科技局局長唐英年，表揚香港對保護知識產權的貢獻，是亞洲其他國家學習的模範。另外，香港海關亦應世界海關組織的邀請，派員到亞洲其他國家教授打擊盜版的課程。香港海關維護知識產權的努力成功為香港洗脫「盜版天堂」之名，並得到國際社會的廣泛認同。²⁵



【圖十八】

美國電影協會總裁及營運主管柏嘉頒贈紀念牌予海關關長曾俊華，以讚揚海關在打擊盜版活動的出色表現 (1999 年 11 月 12 日)

【Picture 18】

Robert Pisano, President and Chief Operating Officer of Motion Picture Association of America, presented a commemorative plaque to Commissioner of Customs and Excise John Tsang Chun-wah, in recognition of the outstanding performance of the Hong Kong Customs in the fight against piracy activities on 12 November 1999



【圖十九】

國際唱片業協會主席 Mr Jason Berman 及歌星張學友頒發牌匾予海關關長曾俊華及海關助理關長潘揚光，以表揚海關在打擊盜版活動卓越的成績 (2000 年 6 月 1 日)

【Picture 19】

Jason Berman, Chairman of International Federation of Phonographic Industry and singer Jacky Cheung presented a plaque to Commissioner John Tsang Chun-wah and Assistant Commissioner Poon Yeung-kwong of the Customs and Excise Department for its achievements in anti-piracy on 1 June 2000

their outlets, or relocating their outlets to remote areas in the New Territories and inside residential or commercial buildings in order to avoid the Special Task Force's raids. Responsively, the Special Task Force extended their raiding operations from urban areas to the entire territory of Hong Kong, successfully smashing many retail outlets and manufacturing plants of pirated optical discs in remote areas in the New Territories, inflicting a severe blow to the supply and distribution networks. The intensive action of the Special Task Force drastically reduced the supply of pirated optical discs in the market from 5 million to less than 0.1 million, a significant drop by 98%. As a consequence, the United States removed Hong Kong from the "Watch List" of the "Special 301 Report" in 1999. In March 2001, Hong Kong won the Global Anti-Counterfeiting Award at the 10th Authentication and Counterfeiting Protection Conference held in Prague. On 13 November 2002, the United States-based Business Software Alliance presented the world-acclaimed Cyber Champion Award to Henry Tang Ying-yan, the then Secretary for Commerce, Industry and Technology, recognizing Hong Kong's contribution towards protection of intellectual property rights and complimenting Hong Kong as a role model for the other Asian countries. Moreover, the WCO also invited the Hong Kong Customs to offer anti-piracy training programmes in some Asian countries. The strenuous efforts in protecting intellectual property rights paid by the Hong Kong Customs have since successfully cleared Hong Kong of the accusation being a "piracy paradise", securing widespread recognition from the international community.²⁵

【圖二十】

版權及電影界代表向海關頒授紀念牌，感謝海關維護業界知識產權的努力

【Picture 20】

Representatives of copyright and film industries present a plaque to the Hong Kong Customs, to compliment its efforts in defending intellectual property rights for the industries

表五 1997 年至 2008 年香港海關搜獲的盜版 VCD、DVD 及音樂光碟數目 (香港海關提供)

年份	DVD (隻)	音樂光碟 (隻)	VCD (隻)
1997	0	320,000	3,160,000
1998	40,000	1,770,000	35,360,000
1999	40,000	3,290,000	9,380,000
2000	130,000	1,790,000	3,660,000
2001	500,000	1,880,000	3,060,000
2002	1,130,000	1,160,000	2,490,000
2003	1,200,000	780,000	1,350,000
2004	1,690,000	330,000	3,550,000
2005	2,320,000	280,000	110,000
2006	1,880,000	370,000	40,000
2007	2,310,000	350,000	1,130,000
2008	1,660,000	170,000	150,000

打擊網上侵權活動

經過海關特遣隊的努力，街頭及商場的盜版光碟店舖幾近絕跡。不法分子遂改變策略，利用互聯網販賣盜版光碟。針對互聯網的盜版活動，海關轄下的版權及商標調查科分別在 2000 年 4 月及 2005 年 4 月，先後成立兩支各有七名成員的反互聯網盜版隊 (Anti-Internet Piracy Team)，專責對互聯網的侵權行為進行偵查。此外，為了加強電腦犯罪的搜證工作，香港海關在 2000 年 1 月，挑選了五名人員修讀香港科技大學舉辦的專業電腦法證技術訓練課程；同時在部門內招募擁有電腦學士學位的人員接受類似的訓練，為日後的電腦法證所 (Computer Forensic Laboratory) 做好準備。香港海關在 2000 年 10 月組成電腦分析及應變小組 (Computer Analysis and Response Team)，並於同年 11 月正式設立電腦法證所，為各科系提供所需的技術支援 (包括電腦鑑證、檢驗及保存檢獲的數碼證據)。直至 2008 年為止，共有 29 名海關人員曾修讀香港科技大學及香港理工大學之電腦法證技術課程，

Table 5: No. of Pirated Digital Video Disc (DVD), Music Compact Disc (CD) and Video Compact Disc (VCD) seized by the Hong Kong Customs from 1997 to 2008 (provided by Customs and Excise Department)

Year	DVD (No.)	Music CD (No.)	VCD (No.)
1997	0	320,000	3,160,000
1998	40,000	1,770,000	35,360,000
1999	40,000	3,290,000	9,380,000
2000	130,000	1,790,000	3,660,000
2001	500,000	1,880,000	3,060,000
2002	1,130,000	1,160,000	2,490,000
2003	1,200,000	780,000	1,350,000
2004	1,690,000	330,000	3,550,000
2005	2,320,000	280,000	110,000
2006	1,880,000	370,000	40,000
2007	2,310,000	350,000	1,130,000
2008	1,660,000	170,000	150,000

Combat against Piracy on Internet

Stricken by the breathless raids of the Special Task Force, street peddling and sale of pirated optical discs in shopping arcades were withered, driving the pirates to switching their strategies for selling pirated optical discs on the Internet. To address Internet piracy, the Hong Kong Customs set up two Anti-Internet Piracy Teams in the Intellectual Property Investigation Bureau in April 2000 and April 2005 respectively, each comprising seven members, who have been tasked to investigate copyright activities on the Internet. To enhance the effectiveness of collecting evidence in cyber crimes, the Hong Kong Customs sent five officers to the Hong Kong University of Science and Technology in January 2000 for professional forensic IT training, and arranged similar training for departmental staff with Computer Science degree in preparation for the future establishment of the Computer Forensic Laboratory. The Hong Kong Customs also created the Computer Analysis and Response Team in October 2000 and the Computer Forensic Laboratory in November of the same year to provide the Department with technical support (including computer forensic examination and capture of digital evidence seized by the Anti-Internet Piracy Teams). Up until 2008, 29 Customs officers had taken computer forensic technology courses at the Hong Kong University of Science and Technology and the Hong Kong Polytechnic University.

他們平日被派駐部門不同科系內執行一般海關工作，並隨時候命奉召到案發現場協助進行電腦搜證工作。直至2008年為止，電腦法證所共處理369宗刑事案件，涉及434台個人電腦及伺服器、560台電腦硬碟機、31台流動通訊器材、69張用戶識別卡（SIM card）、5,181台可錄光碟機、731台光碟複製機

和60,938 gigabytes（十億字節）數碼資料。該所的數據分析軟件能把多達2,000台電腦結合起來，能在短時間內破解電腦罪犯所設的密碼，加快調查的進行。為了更有效率地檢驗數量龐大的盜版光碟，電腦法證所亦設有光碟分析機，利用機械臂自動將光碟放進分析機，較人手換碟快60%。電腦法證所運用高科技進行電腦法證工作，是首間取得ISO9001和BS7799（後提升至ISO27001）兩個與服務質素及資訊保安相關國際認證的政府電腦法證所，顯示香港海關在電腦法證工作方面處於國際領先的地位。²⁶

反互聯網盜版隊根據商業軟件聯盟提供的資料，在2000年4月19日首次偵破互聯網侵權案件，在九龍灣拘捕兩名涉案人士。這次成功破案除顯示了業界與執法機關互相合作的重要性外，海關一系列打擊互聯網盜版行為的措施亦由此展開。特遣隊在執法時經常與不法分子角力，不法分子甚至在特遣隊位於尖沙咀中間道的辦公室外放置以沙粒製成的假炸彈，向海關示威。面對不法分子的恫嚇和日新月異的犯罪手法，特遣隊和反互聯網盜版隊依然緊守崗位，繼續掃蕩街頭的盜版光碟販賣活動及打擊網上侵權行為。直至2005年，特遣隊成功令售賣盜版光碟的店舖由1,000間大幅縮減至60間。反互聯網盜版隊更於2005年1月12日，偵破全球首宗利



【圖二十一】
反互聯網盜版隊
[Picture 21]
Anti-Internet Piracy Team

【圖二十三】
青少年打擊網上盜版大使計劃誓師儀式
[Picture 23]
Launch ceremony of the Youth
Ambassador Against Internet Piracy
Scheme



【圖二十二】
海關電腦法證所成為首間獲國際認證
的政府電腦法證所
[Picture 22]
Customs and Excise Department's
Computer Forensic Laboratory is the
first internationally certified computer
forensic laboratory of the Hong Kong
Government

60,938 gigabytes of digital data. The data analysis software used by the Laboratory can link with as many as 2,000 computers and can swiftly decipher passwords that computer criminals have set, thus speeding up the investigation. In order to expedite the process of examining the voluminous quantity of seized pirated optical discs, the Computer Forensic Laboratory is also installed with Optical Disc Analyzers, using mechanical arms to insert optical discs into the computers automatically for scanning and analysis, which is 60% faster than manual handling. The Computer Forensic Laboratory employs advanced technology for computer forensic work, being the Government's first computer forensic laboratory awarded certificate of ISO9001 and BS7799 (later upgraded to ISO27001), for its compliance with the international standards of service quality and information security, which reflected the Hong Kong Customs' status as a world leader in computer forensics.²⁶

On 19 April 2000, acting on the information provided by the Business Software Alliance, the Anti-Internet Piracy Teams effected the first case of Internet piracy with the arrest of two suspects in Kowloon Bay. The success in this case not only symbolized the importance of partnership with the IPR industry, but also unveiled a series of anti-Internet piracy measures. The Special Task Force's law enforcement put forth by the Hong Kong Customs is a lasting war against the pirates, who even placed a fake bomb made of sand outside the Special Task Force's office on Middle Road in Tsim Sha Tsui as a gesture of defiance. In face of the threats from gangster and the ever-changing modus operandi, the Special Task Force and the Anti-Internet Piracy Teams remained steadfast in their determination of cracking down on optical disc piracy activities at street-level and infringing activities on the Internet. Until 2005, the Special Task Force had successfully reduced the number of pirated disc retail outlets drastically from 1,000 to 60. On 12 January

These officers are on normal deployment to the respective formations to carry out routine customs duties but subject to being summoned to the crime scene to render professional service in computer forensic examination. Up to 2008, the Computer Forensic Laboratory had handled 369 criminal cases, involving 434 computers and servers, 560 computer hard discs, 31 mobile communication devices, 69 SIM cards, 5,181 recordable optical disc players, 731 optical disc copiers and

用「Bit Torrent (BT) 點對點檔案分享」程式將侵權電影上載至互聯網的案件，香港互聯網盜版活動隨即大幅減少，起了立竿見影的阻嚇作用。工商及科技局亦協助電影業界，透過四大互聯網商向本港 100 名網上非法下載人士發出律師警告信，以民事訴訟方式維護業界權益。²⁷

由於不少青少年熱愛瀏覽互聯網，為了提高青少年保護知識產權的意識及遏止網上以「點對點檔案分享」程式進行的侵權活動，香港海關遂聯同知識產權署及香港版權業界，在 2006 年 7 月推出「青少年打擊網上盜版大使計劃」(Youth Ambassador Against Internet Piracy Scheme，簡稱「青網大使計劃」)。「青網大使計劃」共招募 11 個青少年制服團體近 20 萬名介乎 9 至 25 歲的成員，和香港海關合作打擊本地網上非法分享電影及音樂檔案等侵權作品的活動，香港海關亦在「保護知識產權大聯盟」(Intellectual Property Rights Protection Alliance) 的網站內，設立「青網大使」專題網頁及網上通報系統，讓「青網大使」將在本網站內發現懷疑侵權「點對點檔案分享」程式 BT 種子的資料通報予海關，有關資料經海關人員初步審閱後，會即時轉交相關業界進行核實工作，如發現該 BT 種子附有侵犯版權作品的檔案，會要求相關網站的負責人，把有關侵權 BT 種子刪除。除「青網大使」的協助外，香港海關亦邀請香港大學研發「網線監察系統」(Lineament Monitoring System)，此系統能 24 小時自動監察網上侵權活動，使海關人員能更專注於深入調查和搜捕的工作，從而更有效打擊互聯網上的侵權活動。²⁸



【圖二十四】
保護知識產權大聯盟網站 Intellectual Property Rights Protection Alliance Website
[Picture 24]
Website of Intellectual Property Rights Protection Alliance

2005, the Anti-Internet Piracy Teams took the first-ever in the world successful enforcement action against illegal peer-to-peer file-sharing through Bit-Torrent (BT) programme to upload copyright-infringing movies onto the Internet, which resulted in a significant drop in Internet piracy, prompting an instant and effective deterrent effect. The Commerce, Industry and Technology Bureau also helped the film industry to issue legal warning letters to 100 people illegally downloading copyright-infringing material through four major Internet service providers, safeguarding the interests of the Industry through civil litigation.²⁷

In view of the fact that teenagers love browsing the Internet, the Hong Kong Customs together with the Intellectual Property Department and the industry launched the "Youth Ambassador Against Internet Piracy Scheme" in July 2006, in an effort to fortifying respect for intellectual property rights among young people and to suppressing infringing activities on peer-to-peer networks. The Scheme mobilized nearly 200,000 members of 11 uniformed youth groups between the ages of nine and 25 to work with the Hong Kong Customs to combat illegal file-sharing of copyright works including movies and music files on the Internet. Besides, the Hong Kong Customs sets up a "Youth Ambassador" webpage and an on-line report system for the "Youth Ambassador" on the website of "Intellectual Property Rights Protection Alliance". Through the on-line report system, the "Youth Ambassador" can notify Customs any suspected infringing BT seeds in local websites. The Customs officer will conduct a preliminary vetting on the information and then forward them to the representatives of the relevant industry for verification. If it is confirmed that the BT seeds can lead to sharing of infringing copyright files, the concerned webmasters will be required to remove those BT seeds. Apart from the "Youth Ambassador" scheme, the Hong Kong Customs also elicited the assistance of the University of Hong Kong in researching and developing a software programme called "Lineament Monitoring System", which monitors infringing activities on the Internet round-the-clock automatically so that Customs officers can focus more on in-depth investigation as well as tracing and arrest work, thus containing the Internet piracy more effectively.²⁸

表六 參與青少年打擊網上盜版大使計劃的 11 個香港青少年制服團體²⁹

制服團體名稱	隊徽
香港交通安全隊	
香港航空青年團	
香港基督少年軍	
民眾安全服務隊少年團	
香港女童軍總會	
香港海事青年團	
香港少年領袖團	
香港聖約翰救傷隊	
香港基督女少年軍	
少年警訊	
香港童軍總會	

Table 6: 11 Hong Kong Youth Uniformed Organizations Participating in the Youth Ambassador Against Internet Piracy Scheme²⁹

Name of Uniformed Organization	Badge
Hong Kong Road Safety Patrol	
Hong Kong Air Cadet Corps	
The Boys' Brigade (Hong Kong)	
Civil Aid Service (Cadet Corps)	
Hong Kong Girl Guides Association	
Hong Kong Sea Cadet Corps	
Hong Kong Adventure Corps	
Hong Kong St John Ambulance Brigade (Cadet Region)	
The Girls' Brigade (Hong Kong)	
Junior Police Call	
Scout Association of Hong Kong	

打擊店舖售賣盜版貨品的行動

香港作為「購物天堂」，不少內地旅客信任香港零售業的質素，來港購買正牌產品。國際品牌製造商亦經常到香港參與大型展覽會，向香港以至內地的消費者推介其產品。然而，一些害群之馬覬覦這些品牌對消費者的吸引力，在零售商舖及展覽會售賣冒牌產品，嚴重打擊香港「購物天堂」的形象。因此，知識產權署及香港海關分別在1998年和2006年，實行「正版正貨」承諾計劃（No Fake Pledge）和「快速行動計劃」（Fast Action Scheme），以恢復國際社會對香港維護正牌產品權益的信心。

知識產權署在1998年推行「正版正貨」承諾計劃，邀請香港各零售店舖加入計劃。參與該計劃的商戶，須要遵守不售賣冒牌或盜版貨品的守則，並保證所售貨品均為正版正貨。所有參加計劃的商戶，均由所屬的零售商會發出「正版正貨」承諾標貼及座台卡。旅客及消費者憑着張貼在店舖櫥窗的「正版正貨」標誌，可以識別值得信賴及支持正牌貨的商戶，安心於店內消費。此舉既提高零售商和消費者維護正牌貨品權益的意識，亦使更多消費者光顧售賣正牌貨的商戶，從而讓守法的零售商戶得益。至2008年7月，超過584間零售商號、逾4,700間零售店參與計劃。同時，香港海關協助知識產權署執行該計劃，負責巡視零售商舖，確保商舖售賣正牌貨品。香港海關在2005年9月，偵破歷來最大宗的冒牌珠寶案，揭發其中一間參與「正版正貨」承諾計劃的商舖，售賣假冒歐洲品牌的珠寶飾物。知識產權署因此收緊計劃的守則，如果任何會員商戶被香港海關搜獲冒牌貨品，該商戶的「正版正貨」會員資格將被取消。「正版正貨」承諾計劃的實行，有助香港建立「正貨之都」的美譽。³⁰



【圖二十五】
正版正貨標誌
[Picture 25]
"No-Fakes" logo

Stamping Out Pirated Goods Outlets

With Hong Kong being a "Shoppers' Paradise", the retail merchants in Hong Kong sustain the confidence of many Mainland tourists, attracting them to purchase genuine products in Hong Kong. Manufacturers of international brands also come frequently to Hong Kong to participate in expositions to promote their products to consumers from Hong Kong and Mainland China. Nevertheless, product forgers were used to making use of the popular appeal of these brand-names to consumers and selling counterfeit products at retail outlets and expositions, which would severely damage Hong Kong's good images as a "Shoppers' Paradise". In view of that, the Intellectual Property Department and Hong Kong Customs launched the "No Fakes Pledge" Scheme and "Fast Action" Scheme in 1998 and 2006 respectively in a bid to restore the confidence of the international community in Hong Kong's determination of safeguarding the copyrights of genuine products.

In launching the "No Fakes Pledge" Scheme in 1998, the Intellectual Property Department invited all retail merchants in Hong Kong to join the Scheme. Participating merchants have to pledge not to sell counterfeit and pirated goods, and ensure all goods for sale are genuine articles. All participating merchants are issued pledge stickers and tent cards by their respective retail associations. By the 'No Fakes' stickers posted on display windows, tourists and consumers can identify reliable retailers that support the sale of genuine products and make their purchase with peace of mind. This is not only to heighten the awareness of the importance of upholding honest trading practices among retailers and consumers, but also to attract more consumers to patronise merchants selling genuine products, thereby benefiting the law-abiding retail merchants. In July 2008, more than 584 retail merchants and over 4,700 retail outlets participated in the Scheme. Furthermore, the Hong Kong Customs has been assisting the Intellectual Property Department in monitoring the Scheme by inspecting retail outlets to ensure that the goods they sell are genuine. In September 2005, the Hong Kong Customs effected the largest case of fake jewellery, in which a participating merchant of the Scheme was caught red-handed selling fake European brand-name jewellery products. Therefore the Intellectual Property Department has since tightened the Scheme so that the 'No Fakes' membership of a merchant will be terminated once fake products are seized from him by the Hong Kong Customs. The implementation of the "No Fakes Pledge" Scheme has helped Hong Kong establish the good reputation of "Shopping Paradise for Genuine Goods".³⁰

表七 截至 2008 年參與「正版正貨」承諾計劃的香港零售業商會名單³¹

零售業商會名稱
港九電器商聯會
香港工業總會轄下香港知識產權保護協會
港九藥房總商會有限公司
香港珠玉石器金銀首飾業商會
香港唱片商會
香港零售管理協會
香港電腦商會
九龍珠玉石器金銀首飾業商會

香港作為舉辦國際貿易展覽會的中心，每年都會在灣仔的香港會議展覽中心和赤臘角的亞洲國際博覽館等場地舉行 80 多個大型的國際貿易展覽會，當中在展覽會售賣盜版或冒牌產品的情況時有發生。以往海關處理這類案件時，需要一至兩星期時間來確定懷疑被侵權產品的版權擁有人身份後，才能對不法分子作出起訴，但一般展覽會只舉行數天，結果在沒有足夠時間確認產品版權的情況下，讓不法之徒有機可乘。有見及此，香港海關在 2006 年 7 月推出「快速行動計劃」。在該計劃下，展覽會參展商可事先向所屬業界團體登記其產品的品牌及版權資料；一旦在展覽會發現侵權產品，海關即可按登記的的版權資料對懷疑侵權人士作出迅速反應及執法行動。³²



【圖二十六】

工商及科技局常任秘書長（工商）蔡瑩璧（右二）、海關關長湯顯明（左二）及海關助理關長梁觀華（左一）和香港貿易發展局助理總裁周啟良（右一）於 2006 年 5 月 29 日出席「香港工商品牌保護陣綫」舉辦的籌備研討會，向其會員講解「快速行動計劃」詳情

【Picture 26】

Permanent Secretary of Commerce, Industry and Technology (Commerce and Industry) Choi Ying-pik (second right), Commissioner of Customs and Excise Tong Hin-ming (second left), Assistant Commissioner of Customs and Excise Leung Koon-wah (first left) and Assistant Executive Director of the Hong Kong Trade Development Council Benjamin Chau (first right) attended the preparatory seminar organized by the Hong Kong Brands Protection Alliance on 29 May 2006 to promote the "Fast Action" Scheme

Table 7: List of Hong Kong Retail Associations Participating in the "No Fakes Pledge" Scheme up until 2008³¹

Name of Retail Association
Hong Kong & Kowloon Electrical Appliances Merchants Association Limited
Hong Kong Coalition for Intellectual Property Rights of the Federation of Hong Kong Industries
Hong Kong General Chamber of Pharmacy Limited
Hong Kong Jewellers' & Goldsmiths' Association
Hong Kong Record Merchants Association Limited
Hong Kong Retail Management Association
Chamber of Hong Kong Computer Industry
Kowloon Pearls, Precious Stones, Jade, Gold and Silver Ornament Merchants Association

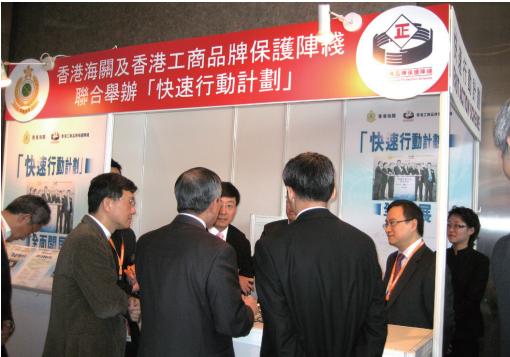
As an exhibition centre for international trade, Hong Kong holds over 80 international trade expositions every year at venues like the Hong Kong Convention and Exhibition Centre in Wan Chai and the Asia World-Expo in Chek Lap Kok. During these expositions, sales of copyright-infringing and fake products were not uncommon. When dealing with these cases in the past, the Hong Kong Customs needed one to two weeks to confirm the identity of copyright owners before instituting prosecution against any offending party. Since most exhibitions only lasted a couple of days, the Customs would not have enough time to verify the authenticity of the products being sold on the spot, which was an apparent loophole culprits could exploit. In view of this, the Hong Kong Customs launched the "Fast Action" Scheme in July 2006. Under this Scheme, exhibitors

【圖二十七】

香港海關在產品展開展「快速行動計劃」

【Picture 27】

Hong Kong Customs launches "Fast Action" Scheme at an exhibition



at trade fairs could register with their respective trade associations with the brands and copyright information of their products in advance; once copyright-infringing products are found at the fairs, the Customs could use the registered copyright information to take responsive and swift law enforcement action against those suspected piracy activities.³²

打擊毒品活動

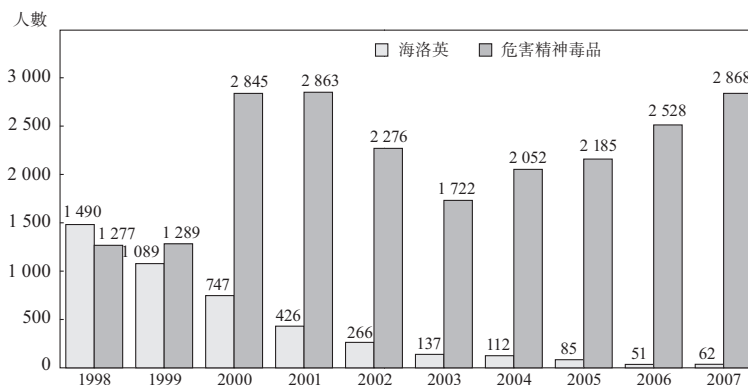
FIGHT AGAINST DRUGS

青少年吸毒問題

在七十年代以前，大部份吸毒品人士，尤其是低下階層的成年人，以吸食罌粟提煉而成的毒品為主，如鴉片和海洛英等。七十年代以後，濫用危害精神毒品逐漸成為主流。危害精神毒品由化學原料製成，不同鴉片類毒品般需要罌粟的供應才能製造。在香港吸食鴉片類毒品的人數，由1998年的13,636人減至2007年的7,409人；相反，吸食危害精神毒品的人數則日漸增加，由1998年的3,412人升至2007年的7,810人。毒販多利用的士高、卡拉OK、電子遊戲機中心等青少年消遣娛樂場所販賣毒品，使青少年更容易接觸及沉迷吸食危害精神毒品。1998年至2007年，吸食俗稱「K仔」的氯胺酮和搖頭丸這兩種危害精神毒品的人數日漸增加。³³

隨著落馬洲口岸在2003年1月實施24小時通關以及深圳灣口岸在2007年7月啟用，香港青少年北上內地消費及娛樂更加方便。而且內地毒品價格亦較香港便宜，以氯胺酮為例，在2007年12月，每克氯胺酮在香港約售130港元，在內地則只售100元人民幣。因此吸引不少香港青少年北上濫藥，

被呈報吸食危害精神毒品和海洛英的21歲以下人士（1998至2007年）



【圖二十八】
吸食危害精神毒品和海洛英的21歲以下青少年數目

【Picture 28】
No. of youth under 21 taking psychotropic substances and heroin

Problem of Youth Drug Abuse

Before the 1970s, most of the drug addicts, especially adults at the grassroots level, took opiate drugs refined from the raw material of poppy plant, such as opium and heroin. After the 1970s, abusing psychotropic substance gradually became the mainstream. Unlike opiate drugs, psychotropic substances are made of chemical, thus do not rely on the supply of poppies. The number of opiate addicts in Hong Kong dropped from 13,636 in 1998 to 7,409 in 2007. By contrast, the number of psychotropic substance abusers surged from 3,412 in 1998 to 7,810 in 2007. Drug dealers used to peddle drugs among teenagers at popular entertainment venues such as discotheques, karaoke bars and games arcades, where teenagers could easily reach and fall prey to psychotropic substances. The year from 1998 to 2007 saw the steady growth in the number of people abusing the two psychotropic substances: ketamine (commonly known as "K Chai") and ecstasy.³³

Following the implementation of 24-hour passenger clearance at Lok Ma Chau Control Point in January 2003 and the opening of Shenzhen Bay Control Point in July 2007, it has been more convenient for Hong Kong teenagers to head north for spending and entertainment in the Mainland. Moreover, drugs are cheaper in the Mainland, for example, a gram of ketamine costed HK\$130 in Hong Kong but only RMB100 in the Mainland in December 2007. It was therefore a common phenomenon for many Hong Kong

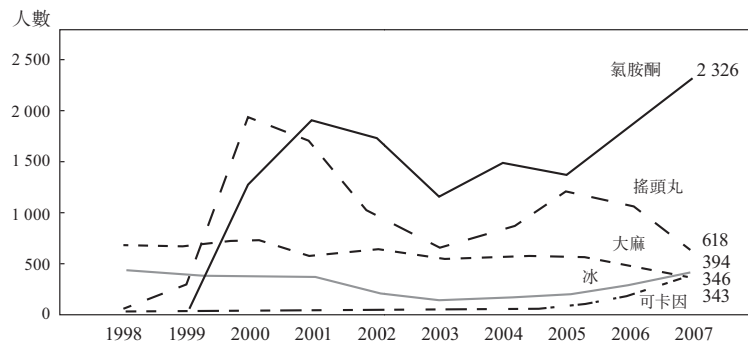
有些更將剩下的毒品帶回香港吸食，以致香港海關在陸路管制站拘捕涉及毒品案的青少年有所增加。³⁴

除了香港青少年北上濫藥外，販毒集團亦利用青少年多次往返內地消遣的機會，教唆他們每次返回香港時，偷運少量毒品入境。於 2008 年，21 歲以下青少年於陸路管制站涉及毒品的案件數目為 43 宗及 45 人，較 2007 年的 27 宗及 28 人分別上升 59.3% 和 60.7%。有見及此，香港海關加派毒品搜查犬協助關員偵查旅客、車輛及貨品是否藏有毒品。³⁵ 2008 年在陸路管制站破獲的 260 宗毒品案中，便有 14 宗為毒品搜查犬所偵破。自 2008 年 9 月起，香港海關在搜查犬組增加 14 名海關人員和 11 頭搜查犬，增強對跨境運毒活動的執法能力。而且，海關亦派遣便衣人員監視可疑的毒品帶家。2008 年，在落馬洲管制站破獲的 28 宗販毒案件中，便有 12 宗由便衣人員偵破。



【圖三十】
2008 年 10 月海關人員於落馬洲管制站從一名入境男子身上發現 250 克氯胺酮毒品

【Picture 30】
Customs officers seized 250 grams of ketamine from a man at the arrival hall of Lok Ma Chau Control Point in October 2008



【圖二十九】
21 歲以下青少年吸食氯胺酮、搖頭丸、大麻、冰和可卡因的數目

【Picture 29】
No. of youth under 21 taking ketamine, ecstasy, cannabis, methamphetamine and cocaine

teenagers to abuse drugs in the Mainland. Some of them even returned to Hong Kong with leftover, resulting in the increase of teenagers arrested by the Customs for drug-related offences at the land boundary control points.³⁴

The problem of youth drug abuse across the boundary gave rise to another problem. Exploiting teenagers' frequent travel to the Mainland for entertainment, drug trafficking syndicates incited them to smuggle small amount of drugs back to Hong Kong on each return. In 2008, the number of youth under the age of 21 involved in cross-boundary drug cases rose by 60.7% to 45 persons from 28 in 2007, and the number of cases also increased by 59.3% to 43 cases from 27 in 2007. In view of this, the Hong Kong Customs deployed more drug detector dogs to reinforce drug detection operations against passenger, vehicle and cargo.³⁵ In 2008, 14 out of the 260 drug cases effected at the land boundary control points were uncovered by drug detector dogs. Since September 2008, the Hong Kong Customs has strengthened manpower deployment to the Customs Detector Dog Division by 14 more Customs officers and 11 more detector dogs to combat cross-boundary drug smuggling. The Hong Kong Customs has also deployed plain-clothes officers to conduct surveillance on suspected drug traffickers. Out of the 28 drug trafficking cases effected at Lok Ma Chau Control Point in 2008, 12 were detected by plain-clothes officers.

【圖三十一】
海關領犬員帶領搜查犬在陸路管制站搜查一輛入境巴士

【Picture 31】
Customs detector dog, led by its handler, searches an incoming coach at a land boundary control point



表八 1997 年至 2008 年香港海關緝獲毒品的數字 ³⁶

年份	海洛英 (公斤)	大麻 (公斤)	可卡因 (公斤)	「冰」 (公斤)	氯胺酮 (公斤)	「忘我」 (粒)	其他危害精神毒品 (粒)
1997	39	858	33.1	0	0	3	15,607
1998	47.5	94.4	166.3	0	0	0	71,153
1999	69.8	20	12.1	24.8	0	15,595	46,800
2000	45.8	61.4	5.5	55.8	0	91,178	134,921
2001	46.3	189.7	24.6	25.6	48.5	23,663	36,275
2002	12.4	384.4	7.6	25.8	33.7	29,703	42,774.5
2003	12.7	4.3	7.3	3.5	12.2	51,141	29,680
2004	11.8	111.2	13.2	11	4.8	116,477	26,701
2005	16.3	102.4	4.2	19	242.1	1,808	27,718
2006	46.9	103	11.2	0.55	53	24,683	55,032
2007	26.7	263	182.4	42	26.3	2,427	27,032
2008	43.3	79.1	38.6	14.2	325.2	3,028	20,947

近年（2000至2009年）的緝毒工作

在執行打擊毒品活動的工作上，海關不斷加強在各個海、陸、空出入境管制站的檢查，以防止及堵截毒品由外地偷運入境或經本港轉運往外地。此外，青少年吸食氯胺酮等危害精神毒品問題日愈趨嚴重，香港海關近年便全力配合於 2007 年 10 月成立由律政司領導的「青少年毒品問題專責小組」進行一連串措施以加強打擊青少年跨境吸毒及以「螞蟻搬家」手法販毒的問題。這些措施包括增加現有搜查犬組資源及在各口岸管制站加強檢查過境巴士和旅客，以加大力度打擊跨境販毒活動。至於香港海關近年重大的毒品案件，包括如下：

「新月」行動

於 2006 年 11 月，香港海關在國際機場破獲 15 宗利用體內藏毒方式跨國販運毒品案件，檢獲約 30 公斤高純度海洛英，總值約港幣 1,400 百萬元，並拘捕 15 名從伊朗到港的非洲男子，其中五名及六名是分兩日乘坐同一航班到港。



【圖三十二】
在「新月」行動中，海關人員偵破利用體內藏毒方式進行跨國販運高純度海洛英的案件
[Picture 32]
High-grade heroin being trafficked into Hong Kong by means of internal concealment seized by Customs officers at Hong Kong International Airport in the Operation "Moon-Cracker"

Table 8: Figures of Drugs Seized by the Hong Kong Customs from 1997 to 2008 ³⁶

Year	Heroin (kg)	Cannabis (kg)	Cocaine (kg)	"Ice" (kg)	Ketamine (kg)	Ecstasy (tablet)	Other Psychotropic Substances (tablet)
1997	39	858	33.1	0	0	3	15,607
1998	47.5	94.4	166.3	0	0	0	71,153
1999	69.8	20	12.1	24.8	0	15,595	46,800
2000	45.8	61.4	5.5	55.8	0	91,178	134,921
2001	46.3	189.7	24.6	25.6	48.5	23,663	36,275
2002	12.4	384.4	7.6	25.8	33.7	29,703	42,774.5
2003	12.7	4.3	7.3	3.5	12.2	51,141	29,680
2004	11.8	111.2	13.2	11	4.8	116,477	26,701
2005	16.3	102.4	4.2	19	242.1	1,808	27,718
2006	46.9	103	11.2	0.55	53	24,683	55,032
2007	26.7	263	182.4	42	26.3	2,427	27,032
2008	43.3	79.1	38.6	14.2	325.2	3,028	20,947

Anti-Narcotics Work in Recent Years
(2000-2009)

To combat drug trafficking activities, the Customs has been intensifying its inspection at sea, the airport and the various land boundary control points to prevent and interdict illegal import of drugs from abroad or for transit to other places. With more and more teenagers abusing psychotropic substances like ketamine in recent years, the Hong Kong Customs has spared no effort in undertaking a series of countermeasures to further the objects of the Task Force on Youth Drug Abuse, which was set up in October 2007 under the auspices of the Secretary for Justice. Aiming to strengthen enforcement against cross-boundary drug abuse amongst the youth and to combat the cross-boundary drug trafficking mode of "ants moving home", such countermeasures as increasing the resources for the Customs Detector Dog Division and strengthening inspection against cross-boundary coach and passenger at all boundary control points have been carried out. Major narcotics cases cracked by the Hong Kong Customs in recent years include the following:

Operation "Moon-Cracker"

In November 2006, the Hong Kong Customs cracked 15 cases of transnational drug smuggling involving internal concealment

搗破大麻花種植

海關毒品調查科人員在 2007 年 1 月偵破一個販毒集團在天水圍一住宅單位和八鄉一村屋內種植大麻花，搜獲合共 383 棵大麻花植物、10 公斤大麻草和 3 公斤氯胺酮毒品，市值約 600 萬元，拘捕兩名香港男子。

「河馬」行動

於 2007 年 7 月，香港海關在檢查兩個由巴拿馬到港之貨櫃箱時偵破歷來最大宗跨國販運可卡因案件，緝獲 160 公斤高純度可卡因，總值港幣 1.1 億元，並拘捕七名香港人。

香港海關檢獲歷來最多的氯胺酮和「冰」毒

於 2008 年 11 月 22 日，香港海關根據風險評估，在國際機場查驗一批由印度寄出經新加坡空運抵港，報稱為 40 件音響喇叭系統的貨物時，破獲歷來最多的氯胺酮（307 公斤）和甲基安非他明（「冰」）（10 公斤），總值港幣 4,130 萬元。

【圖三十五】

1998 年 9 月，海關人員於香港國際機場在一名男子身上藏獲 2.42 公斤海洛英

【Picture 35】

Customs officer seized 2.42 kilograms of heroin from a man at Hong Kong International Airport in September 1998



【圖三十三】

海關人員於 2007 年 1 月檢獲室內種植之大麻花

【Picture 33】

Customs officers seized cannabis buds grown indoor in January 2007



【圖三十四】

海關人員於 2008 年 11 月 22 日在香港國際機場檢獲歷來最多的 307 公斤氯胺酮和 10 公斤「冰」毒

【Picture 34】

Customs officer made a record seizure of 307 kilograms of ketamine and 10 kilograms of methamphetamine at Hong Kong International Airport on 22 November 2008



【圖三十六】

1998 年 11 月，海關人員在一件空運抵港的文件內，搜獲 12.02 公斤海洛英

【Picture 36】

Customs officers seized 12.02 kilograms of heroin concealed in a document posted by air in November 1998



【圖三十七】

1998 年 12 月，海關人員在一架波音 747 飛機的飛機輪胎內，搜獲 156.2 公斤可卡因

【Picture 37】

Customs officer uncovered 156.2 kilograms of cocaine being concealed inside a tyre of a Boeing 747 aircraft in December 1998



at Hong Kong International Airport, seizing 30 kilograms of high-grade heroin with the value of about HK\$14 million. The Customs arrested in these cases 15 African men from Iran, of whom five and six arrived in Hong Kong respectively on two separate days on the same scheduled flight.

Smashing Cannabis Bud Plantations

In January 2007, the Customs Drugs Investigation Bureau smashed a drug syndicate running two greenhouses at a residential unit in Tin Shui Wai and a village house in Pat Heung for planting cannabis buds. Officers seized 383 pots of cannabis plants, 10 kilograms of herbal cannabis and three kilograms of ketamine, worth about HK\$6 million on the market, and arrested two Hong Kong men.

Operation Hippo

In July 2007, while inspecting two containers from Panama, the Hong Kong Customs smashed a transnational drug trafficking syndicate, hitting the record seizure of 160 kilograms of high-grade cocaine with the value of about HK\$110 million and arresting seven Hong Kong men.

Record Seizure of Ketamine and Methamphetamine ("Ice")

On 22 November 2008, based on risk assessment, the Hong Kong Customs inspected a cargo shipment from India via Singapore declared to be containing 40 audio speakers at Hong Kong International Airport. As a result, a record seizure of 307 kilograms of ketamine and 10 kilograms of methamphetamine ("ice") was made, with an estimated value of HK\$41.3 million.

【圖三十八】

2000 年 9 月，海關人員在亞洲空運中心的進口電熱水器內，搜獲 61,000 粒搖頭丸

【Picture 38】

Customs officers unearthed 61,000 ecstasy tablets in an imported electric water heater at Asia Airfreight Terminal in September 2000

與內地及海外執法機關攜手合作打擊跨境販毒成效顯著

進入二十一世紀，全球的販毒活動已趨國際化。有鑑於此，香港海關早已將緝毒策略重點放在加強與內地及國際執法機關情報交流及合作，以提升伙伴關係並聯手偵查和堵截國際販毒活動，達到打擊毒品源頭的目標。香港海關近年透過與內地海外執法機關攜手合作而成功打擊跨境販毒的重大案件包括：

偵破跨國販運「搖頭丸」案

於2004年12月，香港海關與比利時海關交換情報，並與比利時和英國海關及瑞士警方緊密合作，成功瓦解一個跨國販毒集團。結果，香港海關檢獲62,700片高純度「搖頭丸」（重約16.25公斤），市值約1,100萬元，該批「搖頭丸」收藏於七個魚缸濾水器內，以速遞方式從比利時寄遞香港；並在隨後一個監控遞送行動中，拘捕四名男子。

「神犬」行動

於2006年1月至3月期間，香港海關聯同內地海關及美國司法部緝毒署展開一個名為「神犬」的聯合緝毒行動，三方互通情報，成功瓦解一個跨國販毒集團。結果，在一個臥底行動中香港海關檢獲1公斤可卡因貨辦，而內地海關則檢獲141公斤可卡因，緝獲毒品總值約港幣1.05億元，並在兩地共拘捕九人。

【圖三十九】

（左起）深圳海關關長鄧志武、保安局局長李少光、美國駐香港及澳門總領事郭明瀚、海關關長湯顯明，於2006年5月9日慶祝在「神犬」的聯合行動中成功搗破一個哥倫比亞跨國販毒集團

[Picture 39]

(from left) Shenzhen Customs Commissioner Zou Zhiwu, Secretary for Security Lee Siu-Kwong, Consul-General of the United States of America in Hong Kong and Macao James B. Cunningham and Commissioner of Customs and Excise Tong Hin-ming celebrate the success of the joint Operation "ScentHound" in eradicating a Colombia-based transnational drugs trafficking syndicate on 9 May 2006



Cooperation with Mainland and Overseas in Combating Cross-Boundary Drug Trafficking

As drug trafficking activities were globalizing during the 21st century, the Hong Kong Customs refocused its anti-narcotics strategy on strengthening intelligence exchange and cooperation with the Mainland and international law enforcement agents. The purpose was to enhance partnership to enable joint detection and interdiction of transnational drug trafficking activities, towards the ultimate goal of eradicating the source of drugs. The following are the major cross-boundary drug trafficking cases neutralized by the Hong Kong Customs in recent years in cooperation with the Mainland and overseas law enforcement agents:

Stamping Transnational Trafficking of Ecstasy Tablets

In December 2004, as a result of intelligence exchange with the Belgian Customs as well as joint operation with the British Customs and the Swiss Police, the Hong Kong Customs successfully smashed a transnational drugs syndicate and seized 62,700 high-grade ecstasy tablets (weighing about 16.25 kilograms) with the value of HK\$11 million. The tablets were hidden in seven aquarium water filters, mailed from Belgium to Hong Kong as express parcel. In a subsequent controlled delivery operation, four men were apprehended.

Operation "ScentHound"

From January to March 2006, the Hong Kong Customs cooperated with the Mainland Customs and the Drug Enforcement Administration of the United States in a joint anti-narcotics operation codenamed "ScentHound", eventually leading to the clampdown of a transnational drugs syndicate through trilateral intelligence exchange. In an undercover operation, the Hong Kong Customs seized one kilogram of cocaine sample from the syndicate while the Customs in the Mainland seized 141 kilograms of cocaine, with the value of HK\$105 million. Nine individuals were apprehended in the two jurisdictions.

香港海關搜查犬組的發展

在打擊走私毒品方面，香港海關的搜查犬是關員執法時不可多得的工作伙伴。1974 年，香港海關的前身緝私隊引入第一隻搜查犬—奧利佛 (Oliver)，駐守在啟德機場協助緝毒工作。自七十年代開始，吸食危害精神毒品的情況日漸普遍，有見及此，香港海關在 1978 年 8 月 20 日，正式成立緝毒犬小組 (Narcotics Dog Unit)，以大欖涌海關訓練學校作為首個基地。緝毒犬小組包括兩隻在美國接受訓練的搜查犬和兩名領犬員。1980 年，緝毒犬小組的搜查犬數目增加至四隻。到 1987 年，香港海關派了四位領犬員和其新搜查犬到英國接受訓練，代替已退休的四隻搜查犬。到了 1988 年，緝毒犬小組的基地遷往啟德機場的客運大樓，自此緝毒犬小組由香港海關機場科領導，進行緝毒工作。

香港回歸中國後，來往中港兩地的旅客和貨物大幅增加，香港海關因此需要增加資源，加強打擊跨境的販毒活動。有見及此，香港海關在 1998 年撥款 94 萬港元，全面擴充緝毒犬小組的規模，購買 21 隻已接受了初步訓練的搜查犬，送往香港警察警犬隊接受訓練。到了 2001 年，18 名領犬員和 19 隻搜查犬成功完成訓練。同時，香港海關在 2000 年 6 月從英國引入兩隻「機靈犬」(Passive Alert Dog)。「機靈犬」能夠嗅出旅客及其行李是否藏有毒品，並且會在懷疑藏有毒品的旅客面前坐下，這既不會騷擾旅客，亦讓海關人員可秘密監察該旅客再採取進一步行動。

鑑於 911 恐怖襲擊的發生，各國海關加強在出入境口岸對爆炸品的搜查工作，到了 2003 年 9 月，香港海關亦引入兩隻搜查犬，專門搜查旅客和貨物是否藏有爆炸品。因此，緝毒犬小組亦改名為海關搜查犬小組 (Customs Detector Dog Unit)，反映其緝毒和搜查爆炸品的職責。到了 2008 年，該架構升格為海關搜查犬組，共有 34 隻搜查犬及相應數目的領犬員，分別駐守在九個搜查犬基地。有見近年青少年北上濫

Development of Customs Detector Dogs Division

Detector dogs are important partners of Customs officers in the battle against drug traffickers. In 1974, the precursor of the Hong Kong Customs, the Preventive Service, brought in the first detector dog Oliver to support drug detection operation at Kai Tak International Airport. Starting from the 1970s, the abuse of psychotropic substances was increasingly serious, driving the Hong Kong Customs to establishing the Narcotics Dog Unit on 20 August 1978, based initially at the Customs and Excise Training School at Tai Lam Chung. The Narcotics Dog Unit comprised two detector dogs trained in the United States and two handlers. The number of detector dogs in the Unit rose to four in 1980. In 1987, the Hong Kong Customs sent four new detector dogs and their handlers to Britain for training so as to replace the four detector dogs due to retire. In 1988, the base of the Narcotics Dog Unit was moved to the Terminal Building of Kai Tak International Airport and its drug detection work then came under the supervision of the Airport Command.

As passenger and cargo flow across the Mainland-Hong Kong boundary was surging after the Reunification in 1997, the Hong Kong Customs had to deploy more resources to cracking down on cross-boundary drug trafficking activities. In 1998, the Hong Kong Customs allocated the fund of HK\$0.94 million for the comprehensive expansion of the Narcotics Dog Unit. Totally 21 detector dogs with preliminary training were acquired and sent to the Police Dog Unit of the Hong Kong Police for further training. In 2001, 18 handlers and 19 detector dogs successfully completed their training. Meanwhile, in June 2000, the Hong Kong Customs brought in from Britain two "passive alert dogs", which would sit in front of passengers suspected to be carrying drugs on their bodies or in their luggage. This would not only avoid disturbing other passengers, but also enable Customs officers to covertly monitor suspicious passengers for further action.

After the "911" terrorist attacks, customs administrations all over the world had stepped up their search for explosives at their control points. In September 2003, the Hong Kong Customs brought in two detector dogs specialized in searching passenger and cargo for explosives, and the Narcotics Dog Unit was therefore renamed the Customs Detector Dog Unit to reflect its dual responsibilities in detection of drug and explosive. In 2008, there were 34 detector dogs and the same number of handlers in the Customs Detector Dog Division, the establishment of which had been elevated from unit level to division level in the same year, stationed at nine

藥的情況越來越嚴重，律政司司長黃仁龍認為須要加強在邊境掃毒的執法工作。政府為此撥款給香港海關，購買多 11 隻搜查犬，加強在陸路口岸的執法工作。新入伍的搜查犬和領犬員在英國接受訓練後，在 2008 年 9 月開始陸續投入服務。自 2009 年開始，香港海關搜查犬組有 45 隻搜查犬，在機場、出入境口岸及貨櫃碼頭進行緝毒和搜查爆炸品的工作。

表九 2009 年香港海關搜查犬基地（香港海關提供）

香港海關搜查犬基地地點	成立年份
大欖涌海關訓練學校	1978
香港國際機場超級一號貨運站	1999
屯門內河船碼頭	2001
葵涌海關大樓	2002
沙頭角管制站	2002
青衣九號貨櫃碼頭	2002
落馬洲管制站	2005
落馬洲支線管制站	2007
深圳灣管制站	2007

detector dog bases. As more and more teenagers were crossing the boundary to abuse drugs in the Mainland, the Secretary for Justice, Wong Yan-lung, deemed it imperative for law enforcement agents to strengthen anti-narcotics enforcement at the boundary. The Government therefore allotted funds to the Hong Kong Customs for the purchase of 11 more detector dogs to step up the control at the land boundary control points. Since September 2008, the new detector dog teams have been deployed to the operational field after training in Britain. Since 2009, 45 detector dogs of the Customs Detector Dog Division have been deployed to the airport, boundary control points and container terminals for the mission to detecting drug and explosive.

Table 9: The Hong Kong Customs Detector Dog Bases in 2009 (provided by Customs and Excise Department)

Location of Customs Detector Dog Base	Year of Foundation
Customs and Excise Training School, Tai Lam Chung	1978
Super Terminal One, Hong Kong International Airport	1999
River Trade Terminal, Tuen Mun	2001
Kwai Chung Customhouse	2002
Sha Tau Kok Control Point	2002
Tsing Yi Container Terminal 9	2002
Lok Ma Chau Control Point	2005
Lok Ma Chau Spur Line Control Point	2007
Shenzhen Bay Control Point	2007



【圖四十】

海關搜查犬組合照（2007年）

[Picture 40]

Group photo of the Customs Detector Dog Division (2007)

打擊非法燃油活動

自六十年代初，汽油稅比柴油稅的稅率高出很多，香港海關打擊非法燃油的工作亦因而開始了。為了解決因稅率差異而引起的不平衡現象，政府在 1961 年決定調高汽車使用的柴油稅至每加侖 1 元，藉以縮窄與汽油稅的分別（當時的汽油稅為每加侖 1.5 元）。為扶持香港的工業發展，政府維持工業用柴油每加侖 1 毫的低稅優惠。1962 年 5 月，政府推行新措施，要求油公司在工業用柴油加上標記，以協助執法人員辨別低稅優惠的柴油。由於該措施並非強制性，亦未有受相關法例監管，非法使用低稅優惠柴油的情況非常嚴重，估計當年約有兩成商業用車輛（包括的士和貨車）使用有標記柴油，造成每月約 10 萬至 20 萬元的稅收損失。³⁷

為了有效打擊使用非法燃油的問題，《應課稅品（碳氫油的標記及染色）規例》遂於 1963 年 10 月出現。該法例授權緝私隊規定油公司須依照訂明成份，在低稅優惠柴油中混合指定的標記和染色物質，成為紅色的輕質柴油，一般稱作「紅油」，使之與普通柴油有所區別。緝私隊更負責偵查使用有標記油類作為汽車燃料，以及把有標記油類脫色等非法行為的工作。1972 年，政府更完全豁免有標記油類的稅項，此舉令



【圖四十一】
有標記油類（左）和一般輕質柴油（右）
[Picture 41]
Marked oil (left) and common light diesel oil (right)



【圖四十二】
八十年代海關人員截查懷疑使用有標記油類的汽車
[Picture 42]
Customs officers intercepted a vehicle suspected of using marked oil in the 1980s

ENFORCEMENT ACTION AGAINST ILLICIT FUEL ACTIVITIES

The Hong Kong Customs' enforcement mission against illicit fuel activities began in the 1960s when the duty rate on petrol (which was HK\$1.5 per gallon) was significantly higher than that on diesel oil. To rectify the imbalance caused by the difference of duty rate between petrol and diesel, the Government decided to raise the duty rate on vehicular diesel oil to HK\$1 per gallon in 1961. In order to support the development of local industry, the Government kept the duty rate on industrial diesel oil at a concessionary rate of HK\$0.10 per gallon. In May 1962, the Government put forward a new measure requiring oil companies

to add marker in industrial diesel oil to facilitate identification for law enforcement. As the measure was neither mandatory nor stipulated in statute, illicit use of concessionary diesel was so rampant that on estimate as many as 20% of commercial vehicles (including taxis and trucks) were using marked diesel, resulting in a loss of HK\$0.1 million to HK\$0.2 million in revenue each month.³⁷

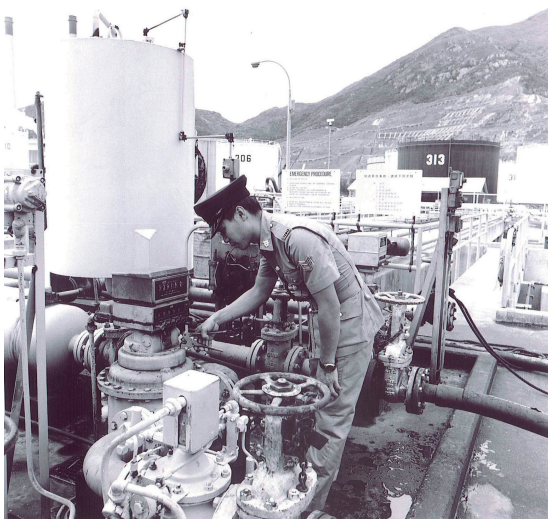
緝私隊可減省從事有標記油類徵稅工作的人手，從而集中資源打擊非法燃油活動，提高執法力度。³⁸

近年，被濫用的非法燃油共分為四類：有標記油類、脫色柴油、未完稅汽油和未完稅輕質柴油。除了有標記油類和普通柴油之間的價格差異外，從內地走私來港的燃油相對便宜，以及國際油價不斷上升，都是導致非法燃油需求增加的因素，令香港海關在這方面的打擊工作更具挑戰性。

根據現時法例，只有作海事用途（遊樂船隻除外）和工業用途的有標記油類是免稅的，而使用有標記油類作汽車及遊艇的燃料則屬違法。有標記油類的合法用途廣泛，例如可用作漁船、建築地盤、酒店和醫院內使用的鍋爐及機器、起重機和手提發電機等的燃料。在有標記油類加入的染色物質及規定標記，可以令海關人員偵查非法供應和使用有標記油類作燃料的罪行。而為了逃避執法人員的偵查，不法之徒會把有標記油類過濾，化去紅色染料或標記使成為脫色柴油，俗稱「化油」。

除稅收問題外，香港海關更加關注的是銷售和貯存非法燃油帶來的火警安全問題，香港海關不但加強檢控購買非法燃油的人士，更與消防處合作，根據《消防條例》向法院申請封閉令，封閉銷售非法燃油的地方，特別是一些接近民居兼營私油買賣的修車工場。

非法燃油是指沒有依法繳納十足稅款的未完稅走私輕質柴油及汽油。這些燃油主要是非法進口，或本意是供出口但遭



【圖四十三】

八十年代海關人員檢查油公司混合有標記油類的裝置

【Picture 43】

Customs officers inspected an apparatus for mixing marked oil at an oil company in the 1980s

【圖四十四】

海關人員搗破一個化油工場

【Picture 44】

Customs officers crack down on an oil detreating plant



To deter the use of illicit fuel, the Dutiable Commodities (Marking and Colouring of Hydrocarbon Oil) Regulations were introduced in October 1963, authorizing the Preventive Service to require oil companies to mix stipulated marker and colouring substance into the concessionary diesel oil to turn light diesel oil into the red colour, commonly known as "red oil", which could be easily differentiated from common diesel oil. The Preventive Service was also authorized to detect illegal activities such as the abuse of marked diesel oil as fuel for motor vehicles and the detreatment of marked oil etc. In 1972, the Government exempted the duty on marked oil, sparing the Preventive Service the manpower to collect duty from marked oil and allowing it to focus resources on enhancing enforcement against illicit fuel activities.³⁹

The four types of illicit fuel that have been abused in recent years are marked oil, detreated diesel oil, dutiable petrol and dutiable light diesel oil. Apart from the price difference between marked oil and light diesel oil, the relatively cheaper fuel smuggled from the Mainland and the rising global oil prices are also factors leading to the increasing demand for illicit fuel, posing more and more challenges to the Hong Kong Customs.

According to the present law, only marked oil for marine use (other than for use as fuel in a pleasure vessel) and industrial use is duty-free. The use of marked oil as fuel in any motor vehicle or yacht is illegal. Marked oil can be used in a wide range of legitimate purposes, such as fuel for fishing vessels, fuel for boilers and machinery used in construction sites, hotels and hospitals, and fuel for cranes and portable electricity generators, etc. The existence of the colouring substance and the prescribed marker provide ready identification aid and facilitate Customs officers in detecting the illegal supply and use of marked oil. To evade the detection of law

enforcement officers, criminal syndicates would detreat the marked oil by filtering away the red dye or marker to yield what is known as "detreated oil".

Other than the issue of revenue loss, the Hong Kong Customs is even more concerned about the fire hazards brought about by the sale and storage of illicit fuel. For these reasons, the Customs not only enhances its enforcement by prosecuting consumers of illicit fuel, but also works with the Fire Services

非法轉入本地市場的輕質柴油。由於香港與內地的汽油及輕質柴油零售價的差距，誘使不法分子偷運非法燃油進入香港圖利。一些不法的跨境司機利用法律賦予的稅款豁免，將從內地帶入香港的免稅輕質柴油及汽油非法轉給其他車輛使用。由這些車輛帶進香港的輕質柴油及汽油，只要貯存在該車的油缸內自用仍是合法，若將該等柴油及汽油轉給其他車輛，即屬違法。

為對付非法燃油的問題，香港海關採取多管齊下的策略，不但集合部門及其他執法機構的資源進行掃蕩，亦全面發展情報，打擊非法燃油供應的源頭。為了有效控制源頭，由1999年11月起，香港海關規定所有出口往內地的輕質柴油必須具備內地海關發出的進口授權書，才可獲簽發許可證。對於可疑的出口貨運，香港海關亦會在簽發出口許可證時附加條件，包括提交保證金及隨後出示由目的港當局簽發的卸貨證等。³⁹

2003年6月，香港海關推行了兩項行政計劃，即「超低硫紅油使用者核實計劃」(Marked Ultra-low Sulphur Diesel Verification Scheme on End Users) 及「自行規管售賣已完稅輕質柴油計劃」(Self-regulatory Scheme on Bulk Sales of Duty Paid Light Diesel Oil) 以打擊非法燃油的活動。根據「超低硫紅油使用者核實計劃」，油公司只會向香港海關核准及認可的使用者出售超低硫紅油。在「自行規管售賣已完稅輕質柴油計劃」下，油公司只會供應大批已完稅輕質柴油予符合《危險品條例》及《建築物條例》的規定，並已獲海關核准及確認的使用者。⁴⁰

2005年5月，香港海關更注意到部份供應作海事用途的高硫紅油被走私往內地或回流本地非法市場作汽車非法燃油使用，因此推行「自願監管售賣高硫紅油作海事用途計劃」(Voluntary Control Scheme on the Selling of Marked High Sulphur Diesel for Marine Use)。在該計劃下，石油公司和油薈可以向海關提交買賣記錄，以便海關人員查核。海關一旦懷

【圖四十五】

海關人員在貨車停車場設置路障截查懷疑使用有標記油類的貨車

【Picture 45】

Customs officers set up a road block at a truck parking lot to detect the abuse of marked oil as illicit fuel by truckers



Department to apply for closure orders under the Fire Services Ordinance to shut down the sales outlets of illicit fuel, especially vehicle repair workshops with business of selling illicit fuel in the close proximity of residential areas.

Illicit fuel means dutiable light diesel oil and petrol on which the full duty prescribed by law has not been paid. They mainly come from illegal imports or light diesel oil intended for export but illicitly diverted into the local market. Enticed by the retail price gap of petrol and light diesel oil between Hong Kong and the Mainland, criminal syndicates smuggle illicit fuel into Hong Kong for profit. Some unscrupulous cross-boundary drivers exploit the duty free concessions conferred by law and transfer to other vehicles the duty-free light diesel oil and petrol brought into Hong Kong from the Mainland. Such fuels will remain legal as long as they are kept in the fuel tank of the vehicle coming into Hong Kong, but no longer so once they are transferred to other vehicles.

To tackle the issue of illicit fuel, the Hong Kong Customs has taken a multi-pronged approach not only consolidating the resources of the Department and other law enforcement agents, but also developing an extensive intelligence network, so as to cut off the source of illicit fuel supply. In order to nip the illicit fuel problem in the bud, the Hong Kong Customs has since November 1999 adopted the measure of issuing permit for light diesel oil for export to the Mainland only on production of Import Authorization issued by the Mainland Customs. For suspicious export shipments, the Customs will impose on export permits additional conditions, such as the requirement of security deposit and subsequent production of landing certificates issued by proper authorities in the port of destination.³⁹

In June 2003, the Hong Kong Customs launched two administrative schemes to combat illicit fuel activities. The "Marked Ultra-Low Sulphur Diesel Verification Scheme on End Users" requires oil companies to sell marked ultra-low sulphur diesel only to end users approved and verified by the Customs. The "Self-Regulatory Scheme on Bulk Sales of Duty Paid Light Diesel Oil" requires oil companies to supply duty-paid light diesel oil in bulk only to end users who are in compliance with the Dangerous Goods Ordinance and Buildings Ordinance, and have been verified and approved by the Customs.⁴⁰

In May 2005, noting that some marked high sulphur diesel intended for marine use was smuggled into the Mainland or re-landed into the local market as illicit fuel for motor vehicle, the Hong Kong Customs introduced the "Voluntary Control Scheme on the Selling of Marked High Sulphur Diesel for Marine Use". Under the Scheme, oil companies and oil barges may submit purchase and sales records to the Customs for examination. On identification

疑任何買賣涉及非法用途，便會對有關人士展開調查，及採取適當執法行動。⁴¹

稅收及一般調查科是香港海關打擊非法燃油問題的主力，除了對走私及供應非法燃油的犯罪集團進行深入的調查外，亦掃蕩非法加油站和檢查道路上的車輛有否使用非法燃油。1999年6月香港海關成立了特遣隊，以靈活調配的策略打擊多類非法活動，包括非法燃油活動。海關近年不斷加強掃蕩化油工場，令「化油」活動幾近絕迹，私油集團因而逐漸轉向偷運及販賣非法汽油。儘管非法燃油活動依然存在，但規模卻日漸萎縮。為了逃避海關的偵查，不法分子現時多以流動模式在不同地點和時段售賣少量非法燃油。在走私未完稅燃油方面，不法分子則改以「螞蟻搬家」的手法，利用加大油缸的跨境車輛每日多次穿梭中港兩地，把燃油偷運入境，經收集後再進行分銷。香港海關嚴厲的執法行動成績斐然，近年有關非法燃油的案件數字和檢獲數量均錄得顯著跌幅。

表十 1997年至2008年香港海關破獲非法燃油案件數字（香港海關提供）

年份	案件數字 (宗)	拘捕人數 (名)	數量 (千公升)	總值 (百萬元)	應課稅額 (百萬元)
1997	868	1,086	2,240	14.87	6.65
1998	846	1,272	5,230	23.93	12.41
1999	1,437	1,483	8,570	39.57	18.33
2000	1,443	1,273	4,530	22.16	9.81
2001	926	733	1,630	9.55	5.44
2002	1,230	895	2,290	14.4	7.83
2003	1,261	974	2,420	17.93	9.27
2004	1,418	975	1,700	13.3	5.55
2005	1,515	950	1,170	11.6	5.14
2006	1,274	836	890	6.73	2.74
2007	1,235	841	950	7.17	3.56
2008	1,120	604	280	3.61	1.27

of suspicious transactions of fuel, the Customs will conduct investigation and take appropriate enforcement action against the suspects.⁴¹

The Revenue and General Investigation Bureau is the major arm of the Hong Kong Customs in the fight against illicit fuel. Apart from conducting in-depth investigation on syndicates involved in the smuggling and supply of illicit fuel, the Bureau raids illegal refilling stations and checks road vehicles for illicit fuel. In June 1999, the Hong Kong Customs set up a Special Task Force which adopts flexible deployment tactics to reinforce the enforcement against the various illicit activities including illicit fuel. With the Customs' continuous and vigorous enforcement actions against detreatment plants, the illegal activities relating to detreated oil almost died down in recent years. Illicit fuel syndicates have therefore gradually shifted their focus to smuggling and selling of illicit petrol. Though illicit fuel activities still exist, their scales are shrinking day after day. To evade Customs inspection, criminal syndicates now adopt a mobile mode of operation, shifting their bases more often and selling smaller amount of illicit fuel at different places and times. In smuggling dutiable fuel, criminal syndicates have adopted the "ants moving home" tactics, using cross-boundary coach with enlarged fuel tank to frequent between the Mainland and Hong Kong each day so as to smuggle and amass illicit fuel for sale. The stringent law enforcement operations of the Hong Kong Customs have achieved great successes as evidenced by the drastic decrease in the number of illicit fuel cases and seizures in recent years.

Table 10: Statistics of Illicit Fuel Cases by the Hong Kong Customs from 1997 to 2008 (provided by Customs and Excise Department)

Year	No. of Case	No. of Arrest	Volume (Thousands of Litre)	Total Value (HK\$ Million)	Duties Payable (HK\$ Million)
1997	868	1,086	2,240	14.87	6.65
1998	846	1,272	5,230	23.93	12.41
1999	1,437	1,483	8,570	39.57	18.33
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2005	1,515	950	1,170	11.6	5.14
2006	1,274	836	890	6.73	2.74
2007	1,235	841	950	7.17	3.56
2008	1,120	604	280	3.61	1.27

反走私香煙

除了非法燃油外，打擊非法走私香煙活動一直是香港海關的一個重大考驗。1994 年 1 月，反走私香煙特遣隊與本地煙草商達成協議，設立獎勵計劃鼓勵公眾提供有用資訊，協助海關偵查私煙和搜捕走私犯。2000 年 4 月，反走私香煙特遣隊改名為反私煙特遣隊 (Anti-Illicit Cigarette Task Force)，隸屬於應課稅品科。特遣隊的任務亦由以往以調查為主，變為調查和掃蕩走私煙檔並重。2003 年 2 月，特遣隊更升格為反私煙調查組 (Anti-Illicit-Cigarette Investigation Division)，改由新成立的稅收及一般調查科 (Revenue and General Investigation Bureau) 統領。調查組主要負責調查和監察有組織的走私和分銷私煙活動。而掃蕩走私煙檔的職責，則交由新組成的一般調查及支援組 (General Investigation and Support Division) 執行。

這些改組與走私活動模式的轉變有莫大關係。以往集團式的運作開始改變，以貨船和貨櫃車運載多達每次 1000 萬支私煙的情況，在 2000 年後不復存在。每次運送私煙的數目，下降至近年的 100 萬支左右。此外亦有賴現時偵查科技先進，在流動 X 光車輛檢查系統的配合下，海關可於數分鐘內完成檢查一個 40 呎長的貨櫃，大大提升了貨物檢驗的速度和成效，例如在口岸的 X 光檢查系統，令過境貨車上所載貨物變得無所遁形。所以走私集團亦改變策略，以較小規模的走

Section 7

ANTI-CIGARETTE SMUGGLING

Apart from illicit fuel, illicit cigarette has been a great challenge to the Hong Kong Customs' anti-smuggling regime. In January 1994, upon mutual agreement, the Anti-Cigarette-Smuggling Task Force and the local tobacco industry jointly launched a reward scheme to encourage the public to report smuggling information to support the Customs in detecting illicit cigarettes and apprehending smugglers. In April 2000, the Anti-Cigarette-Smuggling Task Force was renamed the Anti-Illicit-Cigarette Task Force and put under the umbrella of the Office of Dutiable Commodities Administration, with its major task of investigation evolved into the dual role of investigation and peddlers raiding. In February 2003, the Anti-Illicit-Cigarette Task Force was upgraded to Anti-Illicit-Cigarette Investigation Division under the wing of the newly established Revenue and General Investigation Bureau. The upgraded Division was chiefly responsible for investigating and monitoring organized illicit cigarette smuggling and distribution activities, leaving its duty of sweeping illicit cigarette peddlers in the hand of the newly established General Investigation and Support Division.

The restructuring was carried out to catch up with the changes in the modus operandi of smuggling activities. No longer emerging after 2000, syndicated smuggling of as many as 10 million illicit cigarettes at a time by cargo vessels and container trucks has down-scaled to approximately 1 million in recent years. With the aid of high-tech detection equipment like the Mobile X-ray Vehicle Scanning System, the Customs is now able to inspect a 40-foot container in just a few minutes, substantially enhancing the efficiency and effectiveness of cargo examination. The X-ray examination systems at the control points, for example, bring any cargoes carried by cross-boundary trucks to light. The crime syndicates changed their modus operandi to a

私模式為主。走私集團每次只按「定單」數量「出貨」，這個策略令他們不須存放大量非法香煙，從而減低被海關搗破的風險，即使被海關緝獲時亦可減低損失。

除了在本港執法外，香港海關亦與國際社會合作，於2004年8月1日展開「捕鱸行動」，連同亞太區以至區外各海關機構一同監察跨境走私香煙活動，遏止以「走馬燈方式」進行的走私香煙行為。所謂「走馬燈方式」，是指香煙循正當途徑出口後，採取迂迴路線，展轉再運不同地方，然後到達最終走私目的地。這手法是企圖以混淆運輸路線來瞞騙海關人員，達到瞞稅的目的。在「捕鱸行動」中，參與海關設立預報系統，當發現香煙運抵本土後再被運出境時，當地海關會向下一站之海關通報，以便對該批香煙進行監察，討絕香煙逃稅的情況。自行動展開以來，香港海關提供的情報，促使其他地區海關於2008年成功緝獲400萬支未完稅香煙和1,300公斤煙草，成績斐然。

經過香港海關多年的努力，加上香港政府不斷收緊法例，走私香煙的活動近年已經大為減少。由2002年7月5日開始，18歲或以上的香港市民在入境時可攜帶的免稅煙數目，由100支（即5包）減至60支（即3包），或15支雪茄，或75克煙草。2007年4月開始，這些規定更擴展至非本港居民。在刑罰方面，根據《應課稅品條例》，走私香煙的最高罰款是100萬元及監禁兩年，連同其他相關的走私法例，如《進出口條例》，被定罪後可以判處入獄及充公貨物，阻嚇性極高。另外值得一提的是，由2002年至2008年，所有煙草產品的稅率維持不變，減低了市民購買走私煙的意欲。不過，由2009年2月25日開始，香煙稅率被調高50%，稅款由每支約8毫調整至約1.2元。這發展勢必令市場對私煙的需求上升，增加海關執法打擊走私香煙的挑戰。

海關預期，犯罪集團的走私方法日趨成熟及層出不窮，執法人員在打擊私煙方面，更須要與犯罪集團鬥智鬥力，難度亦有所增加。因此，海關通過設立舉報熱線，讓市民提供私煙資料，大大減低調查過程中所需的時間及難度，對海關執法有極大的幫助。而透過國際合作和情報交流，以加強對走私集團動態的監察，將會是未來打擊私煙活動的重點。

smaller scale smuggling mode, acting only to the "order" of their customers and arrange to have the "ordered" amount of illicit cigarettes smuggled into Hong Kong. By this modus operandi, the crime syndicates could avoid keeping large quantity of illicit cigarettes in storage, thereby reducing the risk of Customs detection and minimizing the loss in case being intercepted by the Customs officers.

Apart from enforcing the law in the territory, the Hong Kong Customs also joins hands with other international agencies to fight against transnational cigarette smuggling crimes. On 1 August 2004, the Hong Kong Customs implemented the "Project Crocodile" with the Customs administrations in and outside the Asia-Pacific Region. The Project aims to join force for collaborative monitoring of transnational cigarette smuggling using the "merry-go-round" mode. Under this mode, cigarettes are shipped out as legitimate exports to declared ports, but are subsequently smuggled to their actual final destinations through circuitous routes from one port to another so as to confuse the Customs towards evading duty payment. A notification system has been set up under the "Project Crocodile". Under the notification system, when a cigarette consignment has been imported to a port and subsequently been re-exported to another port, the Customs of the first port will notify the Customs of the next port for close monitoring of the consignment concerned to prevent duty evasion. Significant successes have been achieved since the implementation of the Project. In 2008, the intelligence provided by the Hong Kong Customs successfully assisted other Customs administrations in making the seizures of 4 million dutiable cigarettes and 1,300 kilograms of tobacco.

After years of hard work by the Hong Kong Customs, and coupled with the Hong Kong Government's concerted efforts in tightening the law, there has been a marked decrease in cigarette smuggling activities in recent years. Since 5 July 2002, the duty-free concessions for a returning local resident aged 18 or above have been reduced from 100 (5 packets) to 60 cigarettes (3 packets) or 15 cigars or 75 grams of other manufactured tobacco. Starting from April 2007, the concessions have also been applied to non-Hong Kong residents. Pursuant to the Dutiable Commodities Ordinance, the maximum penalty for cigarette smuggling is a fine of HK\$1 million and imprisonment for two years. Such punishments, together with those imposed by other ordinances dealing with smuggling like the Import and Export Ordinance, create a strong deterrent and retributive effect as conviction could lead to a sentence of imprisonment and an order of confiscation. It is worth mentioning that the freeze on duty rates of tobacco products from 2002 to 2008 had diluted the public's want for illicit cigarettes. With effect from 25 February 2009, however, the duty on cigarettes has been increased by 50% from around HK\$0.8 to about HK\$1.2 per stick. This would inevitably spur the demand for illicit cigarettes, posing a tougher challenge to the Customs' war against the illicit cigarettes crimes.

The Customs anticipates that with the criminal syndicates maturing and the smuggling modus operandi ever changing, the difficulties in enforcement

against cigarette smuggling would continue to climb, and the war with smuggling syndicates would not only be one of strength, but also one of intellect. In view of this, a Customs hotline has been set up to encourage the public to report suspected illicit cigarette activities, which has drastically reduced the investigation time and difficulty, greatly strengthening the Customs' law enforcement work. In the years to come, proactive monitoring on the smuggling syndicates through international cooperation and intelligence exchange will be the major strategies in combating illicit cigarettes smuggling activities.

表十一 海關香煙緝私數字一覽（1994 年 - 2008 年）（香港海關提供）

年份	案件數目 * (不包括被棄置個案) (宗)	被捕人數 (人)	香煙數量 (百萬支)	總值 (百萬元)
1994	3,254	2,135	175.4	195.9
1995	2,612	2,135	317.7	378.8
1996	2,119	1,834	374.4	468.8
1997	1,960	1,855	127.2	161.9
1998	1,836	1,826	100	132.4
1999	2,335	2,189	235.2	295.7
2000	2,204	2,060	129	171.7
2001	1,836	1,111	335.3	489.3
2002	2,786	2,607	176.3	265
2003	6,261	4,540	143.7	215.2
2004	6,959	5,405	156.8	234.8
2005	7,079	5,895	91.3	109.9
2006	11,360	10,702	71.8	108.5
2007	7,471	7,106	111.2	165.5
2008	5,056	4,664	76.4	115.4

* 被棄置個案是指由進口商或其所有人棄置的香煙，以及在各口岸公共地方所檢獲的香煙。

Table 11: Figures of Cigarette Cases Effected by the Customs (1994-2008) (provided by Customs and Excise Department)

Year	No. of Case* (excluding abandoned cases)	No. of Arrest	No. of Cigarette (Million Sticks)	Total Value (HK\$ Million)
1994	3,254	2,135	175.4	195.9
1995	2,612	2,135	317.7	378.8
1996	2,119	1,834	374.4	468.8
1997	1,960	1,855	127.2	161.9
1998	1,836	1,826	100	132.4
1999	2,335	2,189	235.2	295.7
2000	2,204	2,060	129	171.7
2001	1,836	1,111	335.3	489.3
2002	2,786	2,607	176.3	265
2003	6,261	4,540	143.7	215.2
2004	6,959	5,405	156.8	234.8
2005	7,079	5,895	91.3	109.9
2006	11,360	10,702	71.8	108.5
2007	7,471	7,106	111.2	165.5
2008	5,056	4,664	76.4	115.4

* Abandoned cases include cigarettes abandoned by importers or proprietors and those seized in the public area of the land boundary control points.



【圖四十六】
反私煙行動
[Picture 46]
An operation to
combat against illicit
cigarettes

打擊犯罪集團的財政來源

CUT OFF FINANCIAL RESOURCES OF CRIMINAL SYNDICATES

打擊罪犯的最有效方法，莫過於充公他們由犯罪所得之利益，使他們無法享用此等不義之財，並防止犯罪得益被循環不斷地用作策劃更多罪案。

為了履行 1988 年《聯合國禁止非法販運麻醉藥品和精神藥物公約》(United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances)，以及與國際合作打擊跨國販毒集團及其收益的義務，香港政府在 1989 年通過《販毒(追討得益)條例》(Drug Trafficking (Recovery of Proceeds) Ordinance)，制定追查、凍結及充公販毒收益以及打擊清洗黑錢活動的法例。同年，香港海關成立毒販財產調查課，以打擊與販毒有關的洗黑錢活動，該年間，由香港海關與香港警務處共組的聯合財富情報組 (Joint Financial Intelligence Unit) 亦開始投入運作，負責接收懷疑與販毒活動有關的可疑金融活動報告。這些報告經分析後，會交由香港海關的毒販財產調查課及其他有關執法部門作進一步調查。

為更有效打擊販毒以外的其他嚴重犯罪活動，香港政府在 1995 年實施《有組織及嚴重罪行條例》(Organized and Serious Crimes Ordinance)，將披露可疑金融活動的規定，



【圖四十七】
財富調查課人員在追查販毒得益的行動中，搜查一個銀行保險箱

【Picture 47】
Officers of the Financial Investigation Group search a bank safety deposit box during an operation to trace drug proceeds

The most effective way to combat crimes is invariably the confiscation of crime proceeds so that criminals cannot enjoy the ill-gotten wealth as well as perpetuate the vicious circle with the crime proceeds to fund further crimes.

To discharge its obligations under the United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances 1988, and in international cooperation to strike transnational drug syndicates and their earnings, the Hong Kong Government enacted the Drug Trafficking (Recovery of Proceeds) Ordinance in 1989, which provides statutory provisions to trace, freeze and confiscate the drug proceeds and stamp out money laundering activities. In the same year, the Hong Kong Customs set up the Financial Investigation Group to fight against drug-related money laundering activities. At the same time, the Joint Financial Intelligence Unit jointly set up by the Hong Kong Customs and the Hong Kong Police Force also went into operation, being tasked to collect intelligence reports on financial activities suspected to be relating to drug trafficking. After analysis, the intelligence reports will be followed up by the Financial Investigation Group or other law enforcement agencies for further investigation.

To heighten the effectiveness of enforcement against serious criminal activities involving subject matters other than drugs, the Hong Kong Government introduced the Organized and Serious Crimes Ordinance in 1995, extending to other serious crimes the enforcement powers to require the reporting of suspicious financial activities, and to freeze and confiscate the crime proceeds. The

及凍結、充公犯罪得益的執法權力延伸至其他嚴重罪行。自此，香港海關可以根據《販毒（追討得益）條例》及《有組織及嚴重罪行條例》所賦予的權力，將從事販毒、盜版及走私等犯罪集團的收益充公。此外，2001年發生911恐怖襲擊後，為了協助國際社會切斷恐怖分子的資金來源，香港在2002年8月通過《聯合國（反恐怖主義措施）條例》（United Nations (Anti-Terrorism Measures) Ordinance），將恐怖份子籌資活動刑事化，並將懷疑與恐怖分子籌資有關的活動，包括在披露可疑金融活動的規定內，有關資料須交予聯合財富情報組作分析後，再轉交香港海關及相關執法部門調查。為了更確切及全面反映香港海關在財富調查方面的工作，毒販財產調查課在2007年易名為財富調查課。⁴²

香港海關的財富調查工作分為本地和海外兩方面，兩者同樣取得卓越成績。本地方面，自1989年，香港海關多次引用《販毒（追討得益）條例》，凍結了數個販毒集團約值8,100萬元的犯罪收益，並成功充公其中約1,900萬元的財產。2004年，財富調查工作有了新突破。該年7月，其時的毒販財產調查課聯同海關特遣隊及情報科展開「馬刺行動」（Operation Spur），成功搗破一個在香港活躍多年的盜版光碟製造及零售集團，並且首次引用《有組織及嚴重罪行條例》打擊盜版光碟活動，成功向高等法院申請凍結該集團1,980萬港元的犯罪收益。⁴³此後，香港海關再多次引用《有組織及嚴重罪行條例》，成功凍結八個犯罪集團約1.16億元的犯罪得益，當中涉及盜版、走私香煙及虛假商標等罪行。在國際合作方面，香港在1990年和1997年分別成為「打擊清洗黑錢財務行動特別組織」（Financial Action Task Force on Money Laundering）和「亞太反清洗黑錢組織」（The Asia/Pacific Group on Money Laundering）的成員，積極和其他國際執法機構合作，共同打擊跨國犯罪活動及充公犯罪集團的財產。為了進一步加強國際間在打擊跨國犯罪活動上的合作，立法會在1997年9月通過《刑事事宜相互法律協助條例》（Mutual

Hong Kong Customs has since been authorized by both the Drug Trafficking (Recovery of Proceeds) Ordinance and the Organized and Serious Crimes Ordinance to confiscate crime proceeds generated from illegal activities such as drug trafficking, piracy and smuggling. Also, after the “911” terrorist attack in 2001, in order to help the international community cut off terrorists’ sources of funding, the United Nations (Anti-Terrorism Measures) Ordinance was enacted in Hong Kong in August 2002. The enactment has not only made terrorist fundraising activities a criminal offence, but also required the reporting of suspected terrorist fundraising activities to the Joint Financial Intelligence Unit for analysis before transmission to the Hong Kong Customs and other concerned law enforcement agencies for further investigation. To reflect precisely the comprehensive nature of the Hong Kong Customs’ financial investigation charter, the Chinese name of the Financial Investigation Group was renamed in 2007.⁴²

The Hong Kong Customs’ financial investigation charter has the local stream and the international stream, both having attained remarkable achievements. In the local stream, the Hong Kong Customs has invoked the Drug Trafficking (Recovery of Proceeds) Ordinance since 1989 to freeze drug proceeds of several drug syndicates amounting to HK\$81 million, of which HK\$19 million were successfully confiscated. In 2004, the Hong Kong Customs’ financial investigation task experienced a breakthrough when the then Financial Investigation Group mounted the Operation Spur in July jointly with the Special Task Force and Intelligence Bureau, successfully smashing a syndicate in active operation of manufacturing and retailing pirated optical disc in Hong Kong for many years. The Customs unprecedentedly invoked the Organized and Serious Crimes Ordinance in optical disc piracy and successfully obtained the High Court’s Restrain Order to freeze the syndicate’s HK\$19.8 million of crime proceeds.⁴³ Since then, the Hong Kong Customs has similarly applied the Organized and Serious Crimes Ordinance in further enforcement actions, successfully freezing HK\$116 million crime proceeds of eight syndicates engaged in crimes such as piracy, cigarette smuggling and trademark forgery etc. In the international stream, Hong Kong became a member of the Financial Action Task Force on Money Laundering and the Asia/Pacific Group on Money Laundering in 1990 and 1997 respectively, working actively with other international law enforcement organizations to combat transnational criminal activities and confiscate the criminal syndicates’ assets. In order to strengthen international cooperation in combating cross-boundary criminal activities, the Legislative Council passed the Mutual Legal Assistance in Criminal Matters Ordinance in September 1997. The new law empowers the Hong Kong Government to sign agreements with foreign governments, providing mutual legal assistance on the

Legal Assistance in Criminal Matters Ordinance)，使香港政府可以通過和外國政府訂立協議，在雙方對等的基礎上，就偵查和檢控刑事罪行以及與之有關的法律程序，提供相互法律協助，包括辨認和追尋有關人士；送達文件；取得證據、物品或文件；執行搜查和檢取的請求；安排暫時移交被羈押人士出席作為證人；追查、限制、充公及沒收犯罪得益等。⁴⁴ 1997 年至 2008 年間，香港海關根據《刑事事宜相互法律協助條例》，凍結犯罪集團在香港共 1.93 億港元的財產。當中包括 2002 年與美國海關展開的一項聯合行動，破獲一個逃避美國關稅的走私紡織品集團，並成功凍結該集團在香港高達 8,000 萬港元的資產；此外，在 2007 年，一個販運毒品化學前體的國際販毒集團在墨西哥被瓦解，香港海關和美國緝毒署隨即作出相應的聯合行動，並引用《刑事事宜相互法律協助條例》成功凍結該集團首腦收藏在香港近 8,000 萬港元的銀行存款。根據香港海關提供的情報及其他協助，外國執法機構不時於本土查獲及沒收不法集團的犯罪得益，其中美國政府基於「資產分享」的政策，分別在 2000 年 6 月及 2003 年 7 月從充公得來的販毒得益中撥出分別 90 萬美元及 290 萬美元給予香港政府，以表揚香港海關在協助瓦解犯罪集團及沒收其得益所作的貢獻。

basis of mutual reciprocity in the investigation and prosecution of criminal offences as well as the legal procedures concerned, such assistance includes identifying and tracing the individuals involved; delivering documents; securing evidence, articles or documents; executing requests for search and seizure; making temporary arrangements for detained individuals to become witnesses, tracing, controlling, confiscating and expropriating criminal proceeds etc.⁴⁴ Between 1997 and 2008, the Hong Kong Customs restrained in several cases HK\$193 million worth of assets of criminal syndicates in Hong Kong in accordance with the Mutual Legal Assistance in Criminal Matters Ordinance. Among the cases, the Hong Kong Customs' joint operation with the United States Immigration and Customs Enforcement in 2002 resulted in the successful neutralization of a syndicate that smuggled textile products to evade the United States Customs tariff, freezing HK\$80 million of the syndicate's assets in Hong Kong. Further in 2007, an international drug syndicate smuggling chemical precursors of dangerous drugs was smashed in Mexico. The Hong Kong Customs and the Drug Enforcement Administration of the United States subsequently initiated corresponding joint operation and invoked the Mutual Legal Assistance in Criminal Matters Ordinance to restrain nearly HK\$80 million of bank deposits hidden by the mastermind in Hong Kong. With the intelligence and other assistance provided by the Hong Kong Customs, the overseas law enforcement organizations unearthed and confiscated crime proceeds on their homelands every now and then. On the principle of "assets sharing", the United States Government apportioned US\$0.9 million and US\$2.9 million of the confiscated crime proceeds to the Hong Kong Government in June 2000 and July 2003 respectively to commend the contribution the Hong Kong Customs had made in helping to smash the criminal syndicates and confiscate their crime proceeds.

表十二 1997 年至 2008 年香港海關財富調查課所凍結和充公的犯罪集團的財產數目（香港海關提供）

年份	毒販犯罪得益		所有犯罪得益（包括販毒、盜版等）	
	凍結財產數目 （港元）	充公財產數目 （港元）	凍結財產數目 （港元）	充公財產數目 （港元）
1997	2,877,000	427,000	22,163,000	427,000
1998	0	154,000	0	154,000
1999	0	725,000	0	2,476,000
2000	987,000	548,000	987,000	548,000
2001	1,420,000	0	1,420,000	0
2002	3,139,000	1,751,000	83,327,000	1,751,000
2003	0	0	0	0
2004	958,000	0	42,046,000	0
2005	1,640,000	457,000	79,393,000	457,000
2006	0	402,000	2,255,000	402,000
2007	80,000,000	377,000	89,170,000	1,577,000
2008	8,000,000	0	17,176,000	8,847,000

Table 12: Amounts of Criminal Assets Frozen or Confiscated by the Hong Kong Customs' Financial Investigation Group Between 1997 and 2008 (provided by Customs and Excise Department)

Year	Drugs Proceeds		All Crime Proceeds (incl. Drug Trafficking, Piracy, etc.)	
	Frozen Assets (HK\$)	Confiscated Assets (HK\$)	Frozen Assets (HK\$)	Confiscated Assets (HK\$)
1997	2,877,000	427,000	22,163,000	427,000
1998	0	154,000	0	154,000
1999	0	725,000	0	2,476,000
2000	987,000	548,000	987,000	548,000
2001	1,420,000	0	1,420,000	0
2002	3,139,000	1,751,000	83,327,000	1,751,000
2003	0	0	0	0
2004	958,000	0	42,046,000	0
2005	1,640,000	457,000	79,393,000	457,000
2006	0	402,000	2,255,000	402,000
2007	80,000,000	377,000	89,170,000	1,577,000
2008	8,000,000	0	17,176,000	8,847,000

保障消費者權益

在保障消費者權益方面，香港早於1974年4月成立消費者委員會（The Consumer Council），遏止當時商人操縱價格、謀取暴利的行為。隨後的三十多年，香港市民生活水平不斷提高，在玩具和兒童產品等的花費越來越多。而且，香港沒有徵收消費稅，因此香港「購物天堂」的形象逐漸建立，不少旅客慕名來港購買黃金及飾物等產品。為了加強保障香港市民及旅客的消費者權益，香港政府先後通過了《度量衡條例》（Weights and Measures Ordinance）、《商品說明（標記）（黃金及黃金合金）令》（Trade Descriptions (Marking) (Gold and Gold Alloy) Order）、《玩具及兒童產品安全條例》（Toys and Children's Safety Products Ordinance）、《消費品安全條例》（Consumer Goods Safety Ordinance）及《商品說明條例》（Trade Descriptions Ordinance）包括《（標記）（白金）令》〈（Marking）（Platinum）Order〉、《（提供關於天然翡翠的資料）令》〈（Provision of Information of Natural Fei Cui）Order〉、《（提供關於鑽石的資料）令》〈（Provision of Information on Diamond）Order〉、《（提供關於受規管電子產品的資料）令》〈（Provision of Information on Regulated

Section 9

CONSUMER PROTECTION

For protection of consumer interests, Hong Kong established the Consumer Council as early as April 1974 to stem market manipulation and profiteering by the businessmen amid the rising living standard. In the more than thirty years that followed, the Hong Kong people were spending more and more on toys and children's products. Moreover, benefited from the absence of consumption tax, Hong Kong was gradually evolving into a "Shoppers' Paradise" which attracted many visitors to purchase products like gold and ornaments. In order to better protect the consumers' rights of both its citizens and visitors, the Hong Kong Government enacted a series of legislation. The new law included the Weights and Measures Ordinance; the Trade Descriptions (Marking) (Gold and Gold Alloy) Order; the Toys and Children's Safety Products Ordinance; the Consumer Goods Safety Ordinance; and the Trade Descriptions Ordinance embodying the (Marking)(Platinum) Order, the (Provision of Information of Natural Fei Cui) Order, the (Provision of Information on Diamond Order) and the (Provision of Information on Regulated Electronic Products) Order. Empowered by these legislation, the Hong Kong Customs conduct spot checks on retailers to prevent "short weight" activities and deception to protect consumers against the supply of unsafe toys, children's products and other consumer goods, and guard them against the loss from sub-standard fineness of gold and platinum articles sold in the market. Targeting the use of inaccurate as well as illegally adjusted weighing and measuring equipment at wet markets, the Hong Kong Customs on one side encourages citizens to report those malpractices for follow-up investigation, and on the other deploys

Electronic Products) Order》等不同法例。香港海關在這些法例的授權下，抽查市面的零售商店，防止銷售出現有「呢秤」及欺詐等問題，確保消費者不會因市面上售賣的不安全玩具及兒童產品、消費品，以至黃金及白金產品的成色問題而蒙受損失。⁴⁵ 針對街市商販使用不準確的度量衡工具或非法調較針秤等方法欺騙市民，香港海關一方面鼓勵市民舉報，跟進調查商販使用的器具是否準確及商販有否「呢秤」；另一方面海關以「放蛇」方式，派員假扮市民，抽查街市商販。違反《度量衡條例》的商販，若經法庭定罪，最高罰款為二萬港元及監禁六個月，而商販的度量衡器具則會被沒收。

在八十年代，不少香港市民對購買黃金趨之若鶩，但當時售賣黃金飾物的商舖，對於黃金的成色卻沒有統一的標準，使消費者難以判斷黃金成色。因此，香港海關便提議立例規定商舖必須標註黃金的成色，保障消費者的權益。《商品說明（標記）（黃金及黃金合金）令》遂於1985年1月生效，海關人員獲授權帶備檢查儀器抽查店舖，選取金飾產品，並即場以電流測試黃金成分的準確度。如發現黃金成色不符，會送往政府化驗所作進一步調查。此外，在接獲有關售賣黃金成



【圖四十八】

貿易管制主任利用法碼檢查彈簧磅是否準確

[Picture 48]

Trade Controls officer uses counterweights to check the accuracy of the spring dial scale

staff to “undercover” as ordinary citizens for random checking on the market stalls. If convicted in court for breach of the Weights and Measures Ordinance, a retailer will be subject to a maximum penalty of HK\$20,000 and six months’ imprisonment and the contravening weighing and measuring equipment confiscated.

The 1980s saw many Hong Kong citizens going after gold in a swarm, at a time when there was no uniform standard on gold fineness in the ornament retail business and hence ascertainment of gold fineness by consumers was difficult. For this reason, the Hong Kong Customs proposed a legislation to mandate retailers to state the standards of fineness of gold to protect consumer interests. In January 1985, the Trade Descriptions (Marking) (Gold and Gold Alloy) Order came into effect, authorizing the Trade Controls officers to conduct random checks on the accuracy of gold fineness at retail shops by selecting gold ornaments for electrical current tests. If the fineness of the selected gold ornaments does not tally with the notice displayed, the ornament will be sent to the Government Laboratory for further examination. Moreover, in response to complaint about the sale of ornaments with sub-standard gold fineness, the Trade Controls officers will disguise as consumers to buy gold ornaments from the complained retail shops for the Government Laboratory’s examination. While many Mainland visitors are still keen on buying gold ornaments in Hong Kong at present, the Hong Kong Customs continues to strive to protecting consumer interests and upholding Hong Kong’s good reputation as a “Shoppers’ Paradise”.⁴⁶



【圖四十九】

貿易管制主任在檢查玩具的細小配件是否符合法例規定的安全標準

[Picture 49]

Trade Controls officer checks the toys for compliance with the safety requirements stipulated by law



【圖五十】

貿易管制主任利用電子驗金機檢驗黃金飾物的成色

[Picture 50]

Trade Controls officer uses an electronic gold tester to check the fineness of gold ornaments

色次等的商品投訴後，海關人員亦會假扮顧客到被旅客投訴的商舖，購買金飾送往政府化驗所檢驗。時至今日，不少內地遊客仍然喜歡到香港購買黃金飾物，香港海關亦致力保障消費者權益，盡力維護香港「購物天堂」的美譽。⁴⁶

另外，海關消費者保障科會不時巡查各大百貨公司及商舖，並購買產品送往政府化驗所作調查，更在重要節日加強巡查，確保節日裝飾、玩具及兒童產品沒有違反《玩具及兒童產品安全條例》中關於產品必須附帶識別標記、雙語警告字句及符合安全標準的規定。⁴⁷ 而且，香港海關亦會對一系列日常用品如化妝及個人護理產品、家居用品等進行抽查並送往政府化驗所作檢驗，旨在就消費品的安全存放、使用、耗用或處置的警告事宜作出規定，若發現違反《消費品安全條例》的安全規定，會勸喻市民停止使用該種消費品，若任何人一經定罪，最高罰款 50 萬港元及監禁兩年，並禁止有關商戶於指明期間內供應該消費品或向其提出檢控。⁴⁸

Furthermore, the Hong Kong Customs' Consumer Protection Bureau every now and then inspects department stores and retail shops, where officers buy products for the Government Laboratory's examination. During festive seasons, the Consumer Protection Bureau also steps up inspections to ensure the festive ornaments, children's toys and products comply with the Toys and Children's Products Safety Ordinance, which requires the products to bear identification labels, bilingual warnings and to meet the stipulated safety standards.⁴⁷ The Customs also carries out random inspections on daily products like cosmetics and personal care products as well as household items, and sends them to the Government Laboratory for further examination, with the aim of regulating warning standards on safe storage, usage, durability and disposal of the consumer products. The public will be advised against using any products which are found in breach of the provisions stipulated in the Consumer Goods Safety Ordinance. Once convicted, an offender will be liable to a maximum penalty of a fine of HK\$0.5 million and imprisonment for two years, while the retail shop involved banned from supplying those products for a specified period of time or be prosecuted.⁴⁸

部隊專業化及海關現代化

踏入二十一世紀，全球經濟一體化，對加強國際貿易安全和物流效率的要求日增，香港海關須在反恐方面作出更大貢獻，並竭力維護香港作為泛珠三角物流中心的地位。在本地方面，香港海關除了肩負打擊走私、保障稅收的任務外，隨着社會對打擊盜版和保障消費者權益的聲音增加，海關須承擔的責任亦與日俱增。⁴⁹ 因此，香港海關除要有效掌握情報進行執法外，亦須要提升部門本身的服務水平，為市民提供最好的服務。事實上，提升服務水平主要分軟件和硬件兩方面：前者以部隊專業化為目標，着重提升海關人員的執法能力和知識水平；後者以海關現代化為目標，包括引進新科技協助執法，以及興建新的海關總部大樓，把香港海關分散各地的科系集中於新辦公大樓內，藉此提高執法能力、工作效率和部門內部的合作。部隊專業化和海關現代化使香港海關更能切合時代的需要，為香港社會經濟的發展，以至國際安全作出更多貢獻。

Section 10

CUSTOMS PROFESSIONALIZATION AND MODERNIZATION

Entering the 21st century amid globalization that demands increasing enhancement to international supply chain security and logistics efficiency, the Hong Kong Customs bears a stronger obligation in countering terrorism and safeguarding Hong Kong's status as a logistics hub in the Pan-Pearl River Delta region. Locally, besides the mission to combat smuggling and protect revenue, the Hong Kong Customs has had to take on more responsibilities in response to growing concerns in the community for fighting piracy and protecting consumers' rights.⁴⁹ In view of this, the Hong Kong Customs has to on one hand refine the intelligence mechanism for effective law enforcement, and on the other enhance its service quality so as to deliver to the public the best customs services possible. The enhancement of service quality involves both software and hardware: the former aims towards Customs professionalization with emphasis on strengthening Customs officers' cognitive power and practical capability in law enforcement; the latter aims towards Customs modernization, which includes the introduction of advanced technology to aid in law enforcement as well as the construction of the new Customs Headquarters Building to house scattering formations together for enhancement of law enforcement capabilities, work efficiency and inter-departmental cooperation. The Customs professionalization and modernization are taking the Hong Kong Customs forward in tandem with times, empowering it for even greater contribution to the economic development of Hong Kong and global security.

部隊專業化

海關人員須要具備專業的知識水平、高度的工作效率和廉潔奉公的操守，這些條件正是香港海關達成部隊專業化的目標。部隊專業化是透過加強培訓及調職安排之互相配合，以增加海關人員的工作知識，使他們更勇於接受新挑戰。加強培訓方面，主要增設訓練課程及編改現有訓練課程以彌補過往課程的不足，並改變以往口耳相傳教授執法技巧的做法。隨着中港兩地物流業的蓬勃，以及美國政府在 911 事件後加強對進口貨櫃的管制檢查，香港海關強化了關於物流業系統運作的課程以鞏固海關人員對物流業運作模式的知識基礎及增強其檢查貨櫃的能力，這對香港海關建立專業執法團隊有着正面的作用。此外，隨着市民對香港海關服務要求增加，海關前線人員已不只着重執法，還須為市民大眾提供優質服務。因此，香港海關亦為前線人員提供一系列處理市民投訴技巧的課程，此舉不但可減低公眾投訴的機會，更能提升部門的形象。然而，為讓更多海關人員接受培訓，課程資源亦靈活調配。以基本調查課程為例，由以往為期六個星期的課程，縮短至四個星期，重點教授調查技巧，讓更多海關人員受惠。另外，隨着社會變遷，香港海關負責執行之法例亦增加至現行的五十多條；為使海關人員更熟悉法例，課程的教授模式亦會加強，在過往一般課堂講解教學模式中加入處境實況模式之教學元素，使海關人員對法例之內容及應用有更透徹的理解。由於香港海關負責執行多種不同範疇之工作，故須提供多方面的訓練課程來支援相關工作，藉此提高海關人員的專業知識。而香港海關的長遠目標，就是設立海關人員學位課程，培訓專業的海關部隊，加強專業的執法水平。

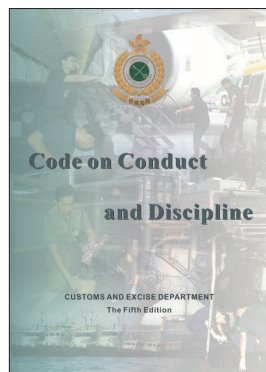
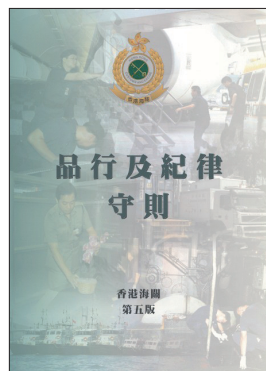
除了提供全面的培訓課程外，妥善的職位調派安排亦是建立專業海關團隊的重要環節。海關人員以往每三至五年調職一次，一般都會調職至不同工種的崗位，例如從事毒品調查工作的海關人員會調職至口岸作清關工作，這便造成負責

Customs Professionalization

Customs officers should possess professional knowledge, deliver high efficiency and uphold integrity. These qualities are precisely the objective that the Hong Kong Customs seeks to achieve through Customs Professionalization. Through the chemistry of intensified training mixed with refined posting arrangements, Customs Professionalization enhances capacity building of Customs officers enabling them to be better prepared to face new challenges. To reinforce the training policy, new training curricula have been designed and the existing ones reviewed to make up for the deficiency. The old way of passing down enforcement skills by word of mouth has also been changed. In view of the booming logistics industry in Mainland China and Hong Kong, and as a result of the United States' tightened control over import containers after the "911" incident, the Hong Kong Customs has intensified the training module on logistics in order to solidify Customs officers' knowledge base in the operation of the logistics industry and to enhance their container inspection capability. The intensified training has brought about positive effects to the Hong Kong Customs' mission to nourishing a professional law enforcement workforce. Besides, in the face of the public's increasing demand for better service, the Customs' frontline staff are no longer just enforcer of the law, but as well provider of quality public service. A series of training programs on handling of public complaints is therefore offered to the frontline staff, not only to minimize public complaints, but also to enhance the image of the Department. In order to benefit more staff, the training resources are more flexibly deployed, such as in the case of the Basic Investigation Course, the six-week curriculum of which has been shortened to four weeks and its objectives focused on instilling of investigation-related skills, so that training opportunities could be made available for more staff to be benefited. Moreover, along with the socio-economic changes, the number of ordinances enforced by the Hong Kong Customs has been increased to more than 50 at present. To prepare Customs officers for the enforcement work, the pedagogical mode is enhanced by incorporating simulation elements into the traditional classroom lecture mode, so as to instill in Customs officers a more thorough comprehension of the ordinances' contents and applications. Since the Customs has a wide array of different charters to accomplish, Customs officers are offered a wide variety of training to equip them for executing their duties and enrich their professional knowledge. In the long run, the Hong Kong Customs aims to introduce Customs degree programs as a means to developing a professional customs workforce and further enhancing its professionalism in law enforcement.

調查工作的專才流失。因此由 2009 年 6 月開始，香港海關實行新的職位調派安排。在新安排下，雖然海關人員同樣每三至五年調職一次，但多調往相關的工作崗位。例如在毒品調查科工作的海關人員會獲調職到版權及商標調查科，繼續負責調查等相關工作，此安排可讓海關人員運用相同的調查技巧應付新工作。此外，香港海關在調派職位前，都會諮詢海關人員本身的意願及分析其專長，避免出現工作錯配的情況，對提升海關人員整體的工作效率和士氣有着積極的作用。⁵⁰

除了提升海關人員的工作效率外，建立廉潔奉公和身心健康的海關隊伍，亦是部隊專業化的另一個重點。為推廣廉潔誠信和健康生活的基本價值觀，香港海關在 1999 年 12 月便率先制訂海關人員的《品行及紀律守則》，並於 2001 年 4 月成立由副關長帶領的「倡導誠信督導委員會」，監察香港海關內部的誠信事宜。《品行及紀律守則》更為杜拜海關翻譯為阿拉伯文加以採用，可見香港海關在維護廉潔工作方面處於先驅的地位。2003 年，香港海關重整「倡導誠信督導委員會」的架構，新設三個專責工作小組，分別進行修訂《品行及紀律守則》、推廣員工誠信，及研究國際機構的誠信管理模式。⁵¹另外，專為海關人員而編寫的刊物《海鋒》及《海柏》，分別在 1998 年 3 月和 2004 年 10 月創刊，向海關人員宣揚健康生活，教授審慎理財和減壓的方法，以及表揚有卓越表現的海關人員，有助提升部門的凝聚力。同時，香港海關亦設立心理輔導熱線，以助解決海關人員的心理及情緒問題。這些措施對促進海關人員的身心健康有正面的作用。



【圖五十一】

品行及紀律守則

[Picture 51]

Code on Conduct and Discipline

Apart from providing comprehensive training, well-planned posting arrangements are also paramount to the establishment of a professional workforce. Customs officers used to be posted, in every three to five years on average, to different posts in various work streams. For example, a Customs officer in a drug investigation post might be transferred to a control point for Customs clearance work, resulting in the brain drain of investigation experts. In view of this, the Hong Kong Customs has since June 2009 practised new posting arrangements, under which Customs officers are likewise transferred every three to five years but to related posts. For example, an officer from the Customs Drugs Investigation Bureau may be transferred to the Intellectual Property Investigation Bureau to perform investigative duties so that the same investigative skills he possesses could still be applied in the new post. In addition, prior to posting changes, officers' will and strength are considered so as to avoid any mismatch of jobs. The new policy has had positive impact on the overall efficiency and morale of Customs officers.⁵⁰

Apart from enhancement of Customs officers' efficiency, Customs Professionalization also attaches great importance to cultivating a Customs workforce with high degree of staff integrity and healthy lifestyle. To foster the fundamental values of integrity and healthy lifestyle, the Hong Kong Customs first formulated the Code on Conduct and Discipline in December 1999; and set up the Integrity Steering Committee chaired by the Deputy Commissioner in April 2001 to oversee the issue of integrity within the Department. The Code on Conduct and Discipline was translated into Arabic and adopted by the Dubai Customs Administration, showing that the Hong Kong Customs' leading role among law enforcement counterparts in fortifying staff integrity. In 2003, the Hong Kong Customs restructured the Integrity Steering Committee, under which three dedicated working groups were established to update the Code on Conduct and Discipline, to help promote staff integrity, and to benchmark international practices of integrity management.⁵¹ Furthermore, the Departmental publications Customs News and The Pine were first published for Customs staff in March 1998 and October 2004 respectively. These publications aim to promote healthy lifestyle, skills in prudent financial management and ways to relieve pressure, as well as to commend staff with excellent performance, all conducive to intensifying internal cohesion. The Hong Kong Customs has also set up psychological counseling hotlines to help Customs staff to solve psychological and emotional problems. All these measures have been significantly contributory towards promoting physical and mental health among Customs staff.

海關清關室及紅綠通道

隨着科技進步，香港海關不斷引進最新的科技，提高香港海關的執法及工作效率，並在保障國際安全的同時，達到促進貿易便利的目標。

香港和內地的交通越來越便捷，大量香港市民和內地遊客每天通過陸路邊境管制站往返中港兩地。為了使旅客人流順暢，香港海關自2005年11月起，在各旅客管制站實行新的清關模式，以「海關清關室」及「紅綠通道」取代傳統的行李檢查櫃位替旅客清關。在清關室內設有先進的設備如X光檢查機、金屬探測器、違禁品探測器及攝錄系統等。被揀選作進一步檢查的旅客會在一個清關室內接受檢查，攝錄系統會記錄清關過程，先進的設備令檢查行李的工作更有效率，並且充分保障旅客的私隱。在

「紅綠通道」報關模式下，入境旅客如攜有受管制物品或超過免稅額的應課稅品，須使用「紅通道」，即申報通道，向海關人員申報。其他旅客如未有攜帶受管制物品或超過免稅額的應課稅品，可以進入稱為「綠通道」的毋需申報通道，基本上不須接受海關人員的檢查便能入境。不過，海關人員會駐守在

「綠通道」內，根據風險管理原則向使用「綠通道」的入境旅客進行檢查。紅綠通道系統的實施，既縮短旅客的清關時間，營造友善的清關環境，亦使海關人員集中力量檢查高風險的旅客，提高打擊走私活動的效率。



【圖五十二】

六十年代香港海關行李檢查櫃位的檢查情況

【Picture 52】

Traditional customs clearance at baggage inspection counters in the 1960s



【圖五十三】

海關人員檢查過境車輛車底

【Picture 53】

Customs officers inspect the underside of a cross-boundary coach

Customs Modernization

Customs Clearance Cubicle & Red and Green Channel System

In tandem with technological development, the Hong Kong Customs has been employing state-of-the-art technology to boost its law enforcement and operational efficiency, augmenting global security and at the same time attaining the objective of trade facilitation.

As cross-boundary traffic between Hong Kong and the Mainland becomes increasingly convenient, there are waves of Hong Kong citizens and Mainland visitors plying across the land boundary control points each day. To smoothen passenger flow, the Hong Kong Customs has adopted a new clearance mode at control points since November 2005, replacing the traditional baggage inspection counters with the "Customs Clearance Cubicles" and the "Red and Green Channel System" for passenger clearance. The Customs Clearance Cubicles are installed with facilities like X-ray machines, metal detectors, contraband detectors and video recording systems etc. Passenger selected for baggage examination will be diverted to a designated Cubicle, in which a video recording system will record the examination process, and the advanced equipment will

make the examination more efficient without infringing the passenger's privacy. Under the "Red and Green Channel System", passengers should go through the "Red Channel", i.e. "Goods to Declare Channel" to make declaration to Customs officers if they are in possession of controlled items or dutiable goods exceeding the duty-free concessions. Passengers not in possession of these items should go through the "Green Channel", i.e. "Nothing to Declare Channel", where routine Customs check will not

be conducted normally. However, passengers passing through the "Green Channel" may be selected for baggage examination on the basis of risk management. The "Red and Green Channel System" not only reduces the Customs clearance time while fostering a friendly clearance atmosphere, but also focuses Customs efforts on high-risk passengers towards more effective anti-smuggling results.



【圖五十四】
位於落馬洲管制站的海關清關室
[Picture 54]
Customs Clearance Cubicle at Lok Ma Chau Control Point



【圖五十五】
香港海關在落馬洲管制站設置 X 光檢查系統，加強緝私能力和加快清關程序
[Picture 55]
The X-ray examination system at Lok Ma Chau Control Point strengthens the Customs' anti-smuggling efforts and speeds up the clearance procedure



【圖五十六】
深圳灣管制站的紅綠通道
[Picture 56]
Red and Green Channels at Shenzhen Bay Control Point



【圖五十七】
海關清關室內 X 光檢查機
[Picture 57]
X-ray machine installed in Customs Clearance Cubicle



【圖五十八】
海關清關室內的金屬探測器
[Picture 58]
Metal detector installed in Customs Clearance Cubicle

車牌自動辨認系統

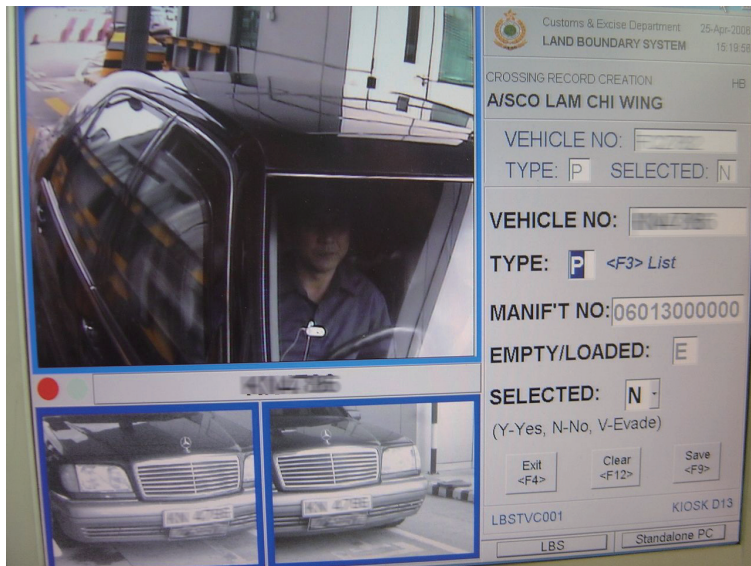
鑑於來往中港兩地的貨車和私家車數目日增月益，加快車輛的清關程序，對於中港兩地民眾的交流及兩地物流業的發展，都起着非常重要的作用。香港海關自 2003 年起，分階段在落馬洲、文錦渡、沙頭角和深圳灣四個陸路口岸管制站，設立「車牌自動辨認系統」(Automatic Vehicle Recognition System, AVRS)。該系統只需兩秒的時間自動記錄過境車輛的車牌號碼，並把資料傳送到「陸路邊境系統」(Land Boundary System)，無須再以人手輸入車牌號碼，減少清關程序所需的時間，大大提高各邊境管制站處理過境車輛的能力。

固定X光車輛檢查系統

香港海關亦運用不少新科技提高執法效率。自 2003 年起，香港海關先後在落馬洲管制站及深圳灣管制站各設置兩座固定 X 光車輛檢查系統 (Fixed X-ray Vehicle Inspection System)。這系統協助海關人員無須打開貨櫃便可檢視貨櫃車各部份和所載的物品。檢查每輛貨車所需的時間由原來的三至四個小時縮減為 20 分鐘以下，這大大加快清關程序。

流動X光車輛掃描系統

自 2001 年起，先後購置六部流動 X 光車輛掃描系統 (Mobile X-ray Vehicle Scanning System) 在各貨櫃碼頭、沙頭角和文錦渡管制站作檢查車輛及貨物之用。這套系統不但能每小時檢查三部車輛及其集裝箱，並設有放射能探測系統，偵測集裝箱是否藏有放射性違禁品。另外，自 2000 年 8 月開始，香港海關亦在葵涌貨櫃碼頭設置新式流動 X 光客貨車，檢查貨物內有否藏有違禁品。



【圖五十九】

海關的「車牌自動辨認系統」可以迅速確認過境車牌號碼，提升海關清關效率

[Picture 59]

The Hong Kong Customs' Automatic Vehicle Recognition System (AVRS) promptly captures vehicle registration number and enhances customs clearance efficiency

【圖六十】

貨車正在進入固定 X 光車輛檢查系統接受檢查

[Picture 60]

A truck enters the Fixed X-ray Vehicle Inspection System for Customs inspection



Automatic Vehicle Recognition System, AVRS

While the traffic of cross-boundary trucks and private cars between Hong Kong and the Mainland continues soaring, enhancement of vehicle clearance efficiency is paramount to civil exchanges and logistics development between the two places. Since 2003, the Hong Kong Customs has installed the Automatic Vehicle Recognition System (AVRS) by phases at four land boundary control points i.e. Lok Ma Chau, Man Kam To, Sha Tau Kok and Shenzhen Bay. The AVRS captures a vehicle registration number automatically in just two seconds and send it to the computerized Land Boundary System (LBS) for immediate processing. It saves any manual input of the vehicle registration number, hence reducing the clearance time and significantly increasing the control points' capacity for clearance of cross-boundary vehicles.

Fixed X-ray Vehicle Inspection System

The Hong Kong Customs has also employed new technology to improve its law enforcement efficiency. Since 2003, the Hong Kong Customs has installed two Fixed X-ray Vehicle Inspection Systems each at Lok Ma Chau Control Point and Shenzhen Bay Control Point. These systems enable Customs officers to inspect an entire container truck, and the articles that it carries without opening the container, substantially speeding up the clearance formality by reducing the inspection time for a truck from three or four hours to just 20 minutes.

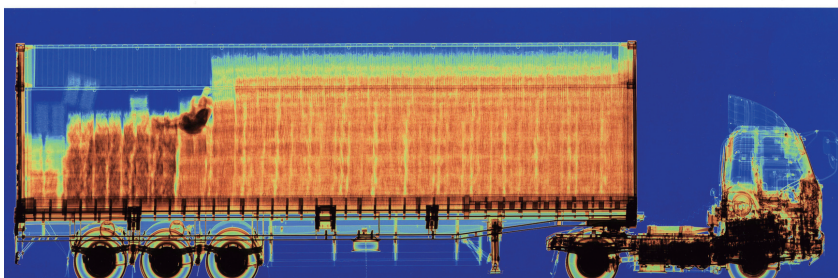
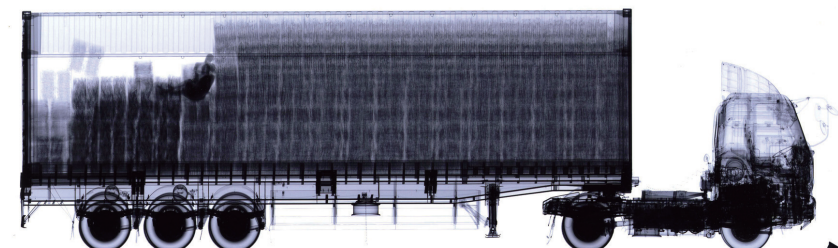
Mobile X-ray Vehicle Scanning System

Since 2001, the Hong Kong Customs has successively acquired six Mobile X-ray Vehicle Scanning Systems at the container terminals, Sha Tau Kok and Man Kam To Control Points for vehicle and cargo clearance. The system can not only inspect three container trucks in one hour, but also precisely detect any radioactive contraband with its radioactive energy detection system. Moreover, since August 2000, the Hong Kong Customs has also introduced new mobile X-ray vans at Kwai Chung Container Terminals to examine cargo for contraband.



【圖六十一】
流動 X 光車輛掃描系統正在掃描一輛貨櫃車
[Picture 61]
The Mobile X-ray Vehicle Scanning System scans a container truck with its X-ray detector arm

【圖六十三】
舊式流動 X 光客貨車
[Picture 63]
Old Mobile X-ray Van



【圖六十二】
貨櫃車經掃描後的 X 光片
[Picture 62]
X-ray images of a scanned truck



【圖六十四】
新式流動 X 光客貨車
[Picture 64]
New Mobile X-ray Van

違禁品探測器

除了運用 X 光系統外，香港海關自 1998 年起使用座枱式和手提式違禁品探測器。這些探測器可偵測超過 40 種毒品、爆炸品以及化武物品，有助防止走私毒品及大殺傷力武器。此外，自 2000 年起，香港海關亦在各邊境管制站和貨櫃碼頭使用二氧化碳探測器，探測貨櫃內的二氧化碳含量，從而偵查有否非法入境者匿藏在貨櫃內，打擊人口走私問題。



【圖六十五】
座枱式違禁品探測器
[Picture 65]
Table-top Contraband Detector



【圖六十六】
手提式違禁品探測器
[Picture 66]
Hand-held Contraband Detector

Contraband Detectors

Aside from X-ray systems, the Hong Kong Customs has applied table-top and hand-held contraband detectors since 1998. These detectors are capable of detecting more than 40 types of drugs, explosives and chemical weapons, very useful for preventing smuggling of drugs and weapons of mass destruction. Also, from 2000 onwards, the Hong Kong Customs has employed carbon dioxide detectors at all control points and container terminals to detect the carbon dioxide level inside the containers to ascertain the possible concealment of illegal immigrant therein for prevention of human trafficking.

【圖六十七】
二氧化碳探測器
[Picture 67]
Carbon Dioxide Detector



智能委任證

委任證乃海關部隊人員及貿易管制處人員行使執法權力的證明。舊式海關委任證只是一張貼上海關人員相片後過膠的卡片，既容易損毀，亦有機會為不法分子所假冒。2008年7月1日，香港海關部隊人員開始採用新型的智能委任證（Smart Warrant Card），取代舊有的委任證。智能委任證採用硬料塑膠製造，非常耐用，顏色為青黃色，正面印有香港海關徽號防偽標籤，背面亦有紫外線熒光標籤，並植入晶片作儲存資料及核證身份的功能。同年12月23日，香港海關貿易管制主任職系人員亦採用灰藍色的智能委任證。2010年，新海關總部大樓落成後，將劃分為不同的安全區域，而智能委任證亦會記錄海關人員進入不同區域的權限，對加強海關總部大樓的保安有莫大的幫助。此外，智能委任證內存有關於海關人員領取槍械或特別裝備權限的記錄，海關槍房可據此準確地將有關裝備發放給人員使用，亦可以即時掌握有關槍械、裝備發放等資料，對管制槍械的使用起了非常重要的作用。另外，市民如對海關人員手持的委任證存有懷疑，海關可即時通過電腦系統確認該委任證的真偽，核實持證者的身份。⁵²

海關總部大樓

現時香港海關各科系辦事處分別座落於全港多個不同地區，如中環、北角、尖沙咀及九龍灣等。即使隸屬同一科系的辦事處，也有分散數地的情況出現。將各辦公室搬進同一大樓，不僅提升部門在管理及資源調配等方面的效率，同時亦提高員工溝通和合作機會，尤其當不同調查科系進行聯合行動時，彼此的協調聯繫工作將更緊密。大樓落成後，調查科系無須再於政府綜合大樓或商業樓宇內使用公共設



【圖六十八】
海關部隊人員智能委任證式樣
[Picture 68]
A Customs and Excise Service officer's Smart Warrant Card

【圖七十】
2007年10月8日，財政司司長曾俊華（中）在海關關長袁錦輝（左二）和副關長黃秀培（右一）的陪同下主持海關大樓奠基典禮

[Picture 70]
Financial Secretary, Mr John Tsang Chun-wah (middle), accompanied by Commissioner of Customs and Excise Mr Richard Yuen Ming-fai (second left) and Deputy Commissioner of Customs and Excise Mr Lawrence Wong Sau-pui (first right), officiated at the Customs Headquarters Building Foundation Stone Laying Ceremony on 8 October 2007



【圖六十九】
海關貿易管制主任職系人員智能委任證式樣
[Picture 69]
A Trade Controls Branch officer's Smart Warrant Card

Smart Warrant Card

Warrant Card is carried by every officer of the Customs and Excise Service and Trade Controls Branch to exercise or perform any power, function or duty conferred by laws. The old Warrant Card was only a laminated card bearing the photograph of the member, which was susceptible to not only damage, but also forgery. Starting from 1 July 2008, officers of the Customs and Excise Service have been carrying the new Smart Warrant Cards instead of the old ones. Made of polyvinylchloride (PVC), the new greenish yellow Smart Warrant Card is very durable and has various forgery-proof features, including a Customs logo as security mark on the front, an ultraviolet-fluorescent label on the back, and an implanted chip for data storage and identification. From 23 December 2009 onwards, Trade Controls Branch officers have started carrying a greyish blue Smart Warrant Card. Upon its completion in 2010, the Customs Headquarters Building will be designated into different security zones. The Smart Warrant Card will be preset with the officers' access right to the authorized security zones, which will be conducive to fortifying the security of the new building. Issuing authorities and movement records of firearms and special accoutrements will also be stored in the new Smart Warrant Cards for the Service Armories to effect issue to officers accurately. At the same time, the Hong Kong Customs will have instant access to the latest information on the issue of firearms and accoutrements, which will further enhance the control and management of firearms. If members of the public have any doubts in the authenticity of the Smart Warrant Cards, the Hong Kong Customs can provide real-time verification through the computer system to authenticate the identities of the card holders.⁵²

New Customs Headquarters Building

The offices of various formations of the Customs and Excise Department are presently scattering in various districts of Hong Kong like Central, North Point, Tsim Sha Tsui, Kowloon Bay and so on. Even some divisional offices within the same formation have to be accommodated under different roofs. Centralizing in one location the dispersed offices, the new Customs Headquarters Building is not only conducive to effective management and resource deployment, but also beneficial to effective staff communication and collaboration especially during cross-formation operations. Upon completion of the building, the existing investigation offices are no longer housed in general government offices or commercial buildings, and the overall security regime will be enhanced as officers will not have to share common facilities for escort of arrested persons as well as handling of witnesses and seized goods. By centralizing in the

施押送被捕人士，及處理檢獲物品和證人，整體保安配套將更完善。透過將現時分散於不同地點的牌照申請服務集中在總部大樓內，市民將可享受更優質的一站式服務，面對公眾對服務質素的要求不斷提高及與日俱增的案件，海關確實須要興建一所獨立的總部大樓以提供必需的辦公地方及支援。

香港海關獲立法會撥款共 13.52 億港元在北角渣華道興建海關總部大樓，其中包括在 2006 年 6 月立法會批准撥款 10.73 億港元及在 2008 年 11 月立法會批准增撥 2.786 億港元，工程預計在 2010 年中完成。大樓落成後，分散各地的不同科系辦公室將遷至大樓，務求集中資源，靈活調配，使香港海關踏入一百周年後，更具凝聚力。海關人員集中在這設計莊嚴、設施齊備，保安嚴密的總部大樓，將可提高香港海關的士氣、增強運作效率、加強內部保安，以及提升公共服務水平。⁵³

海關總部大樓共 34 樓層，包括地庫、地下大堂及 32 層辦公室，總面積約 28,000 平方米。大樓採用環保及節能設計，充份考慮環境污染控制、室內環境質量及能源效益等因素，旨在提供一個可持續發展及保護環境的建築物。大樓將容納來自 23 個行政及調查科系共 1,850 名海關人員。除了首長級人員、行政科系、情報及調查科系、資訊科技支援和一般行政事務的辦公室外，更增設無線電指揮控制中心、認人室、室內練靶場、圖書館及資源中心、演講廳、展覽中心及顧客服務中心等新設施。



【圖七十一】
海關總部大樓模擬圖
[Picture 71]
New Customs Headquarters
Building in simulated
drawing

Customs Headquarters Building all licence and permit offices now scattering at different locations, the Hong Kong Customs will be able to provide the public with even higher-quality one-stop services. In the face of the rising expectation of the public over the service quality and the increasing number of cases, the Hong Kong Customs doubtlessly needs an independent headquarters building to provide necessary office space and support.

For construction of the new Customs Headquarters Building on Java Road, North Point, the Customs and Excise Department received from the Legislative Council the funding of HK\$1,352 million, of which HK\$1,073 million was approved in June 2006 and another HK\$278.6 million in November 2008. The building is expected to be completed in mid-2010. Upon its completion, the building will accommodate dispersed offices in one location for more focused and flexible deployment of resources, bearing witness to the cohesion of the Hong Kong Customs after its one hundred years of service. Bringing the offices under one roof, the building with stately design, advanced facilities and high security will certainly enable more effective and efficient command and control, strengthening internal security, boosting staff morale, and improving the standard of public service.⁵³

The new Customs Headquarters Building is 34-storey high, including a basement, a ground-floor lobby and 32 storeys of offices, occupying a total area of approximately 28,000 square metres. It adopts environmentally friendly and energy-conserving designs, including the control of environmental pollution, with the quality of the internal environment and energy efficiency taken into full consideration so that the building will afford sustainable development and be environmentally friendly. The new building will accommodate some 1,850 Customs officers of 23 administrative and operational formations. Besides the offices for the Directorate staff, the administrative formations, intelligence and investigation formations, information technology and general management support, the new building is also equipped with new facilities including a radio command control centre, an identification parade room, an indoor firing range, a library cum resource centre, a multi-purpose auditorium, an exhibition centre and a customer service centre.

香港海關慶祝 成立一百周年

踏入 2009 年，香港海關為慶祝成立一百周年，展開一連串的紀念和慶祝活動，當中包括於 9 月 15 日至 17 日在香港大會堂舉辦的百周年回顧展覽，館場內設有「歷史時間廊」及不同展板的展覽廳，展示海關百年歷史的重要發展及歷史時刻，加深市民對香港海關工作和服務的認識。

慶祝活動隨着百周年慶祝酒會在 9 月 17 日舉行進入高潮，行政長官曾蔭權、海關關長袁銘輝、及多名前任海關關長，包括現任財政司司長曾俊華等，出席擔任慶祝酒會的主禮嘉賓。參加慶祝酒會的嘉賓還包括政府官員、駐港領使及其他海關機構的官員，共同見證這歷史性時刻。

曾蔭權在慶祝酒會致辭時，既祝賀香港海關踏進新歷史里程，亦讚揚香港海關在過去一世紀堅守着香港的第一道防線，執行保障稅收、反走私、反盜版和緝毒等任務，當中香港海關在打擊毒禍方面的決心和成功給他留下最深刻的印象。他更讚揚香港海關為香港帶來繁榮安定和榮耀，堅信在未來海關人員依然秉承「護法守關，專業承擔」的精神，繼續為香港市民服務。

Section 11

CELEBRATION OF HONG KONG CUSTOMS' CENTENARY

Entering 2009, the Hong Kong Customs has launched a series of activities to celebrate its centenary, including hosting a centennial exhibition in the Hong Kong City Hall from 15 to 17 September 2009, with a "time tunnel" and booths featuring the significant developments and historic moments of the Department over the past century, in a bid to enhance public understanding of the Hong Kong Customs' responsibilities and services.

The Hong Kong Customs' centennial celebration reached a climax on 17 September 2009, the Department's 100th birthday, on which a centennial reception was held. The Chief Executive Donald Tsang, the Commissioner of Customs and Excise Richard Yuen and former commissioners of the Department including the Financial Secretary John C. Tsang officiated at the centennial reception. Guests taking part in the celebration to share the joy at this memorable moment also included government officials, consuls-general and officials of other Customs authorities.

During the event, Mr Donald Tsang offered his congratulations to the Customs and Excise Department in reaching this historic milestone. He praised the Hong Kong Customs for being the first line of defence against duty evasion, smuggling, piracy, drug trafficking and so on over the past century, among which the Department's vigilance and success in curbing the drug menace impressed him the most. He added that the Department had brought distinction and honour on Hong Kong and he was confident that Customs officer would continue to serve the people of Hong Kong with its motto of "Commitment and Excellence".



【圖七十二】

行政長官曾蔭權（左四）、海關關長袁銘輝（右三）和前海關關長／總監韋能信（左一）、黃鴻超（左二）、曾俊華（左三）、湯顯明（右二）及李樹輝（右一）擔任百周年慶祝酒會的主禮嘉賓

【Picture 72】

The Chief Executive Mr Donald Tsang (fourth left), the Commissioner of Customs and Excise Mr Richard Yuen (third right) and former commissioners Mr Patrick Williamson (first left), Mr Raymond Wong (second left), Mr John C Tsang (third left), Mr Timothy Tong (second right) and Mr Li Shu-fai (first right) officiated at the ceremony for the centenary reception of the Customs and Excise Department



【圖七十三】

行政長官曾蔭權（左二）在海關關長袁銘輝（左一）陪同下參觀百周年回顧展覽

【Picture 73】

The Chief Executive, Mr Donald Tsang (second left), toured the Centennial Exhibition with the company of Commissioner of Customs and Excise, Mr Richard Yuen (first left)

注釋 Notes

1. 香港海關：《香港海關年刊 1997》（香港：香港海關，1997），頁 4：29；王叔文主編：《香港特別行政區基本法導論》，頁 354-356；《中華人民共和國香港特別行政區基本法》（香港：香港特別行政區政府政制及內地事務局，2008），頁 46。香港在 1842 年成為英國殖民地後，一直以來都奉行自由貿易政策，只對酒精、煙草等少數物品徵稅，其他貨品的出入口一律免稅，使香港成為中國對外重要的轉口港。1997 年回歸中國後，根據《基本法》第 116 條，香港成為單獨的關稅地區，而第 114 條亦規定香港須保持自由港的地位，除法律另有規定外，不徵收關稅。After becoming a British colony in 1842, Hong Kong has been adopting the free trade policy, levying duties only on a few commodities including liquors and tobacco with others remaining duty-free, turning Hong Kong into a major entrepôt for the external trade of China. Following the reunification with China in 1997, Article 116 of the Basic Law stipulates that Hong Kong shall be a separate customs territory, and by Article 114 Hong Kong shall maintain the status of a free port and not impose any tariff unless otherwise prescribed by law.
2. World Customs Organization website: http://www.wcoomd.org/home_about_us_auhistory.htm; http://www.wcoomd.org/home_about_us_our_profile.htm.
3. 香港海關：《香港海關年刊 1997》（香港：香港海關，1997），頁 29-30；香港海關：《香港海關年刊 1999》（香港：香港海關，1999），頁 34；Hong Kong Customs and Excise Department, "WCO RILO For Asia and the Pacific", August 2008, p. 1；香港特別行政區政府：《香港年報 1998》（香港：香港特別行政區政府，1998），頁 92。
4. Patrick A. Messerlin and Jamel Zarrouk, "Trade Facilitation: Technical Regulations and Customs Procedures", The World Economy 23 (April 2000): pp. 586-587; "International Convention on the Simplification and Harmonization of Customs Procedures", Official Journal of the European Communities (April 1975): pp. L 100/2- L100/9; Office of the Coordination of Humanitarian Affairs-OCHA Online: http://www.reliefweb.int/OCHA_ol/programs/response/custnet/kyoto.html; "The Revised Kyoto Convention 2000", <http://www.tatis.com/solutions/The%20Revised%20Kyoto%20Convention%202000.pdf>, pp. 2-4; 香港海關：《香港海關年刊 1999》，頁 39-40。
5. 工商局：《立法會貿易及工業事務委員會開設海關助理關長（首長級新級第 2 點）編外職位》，<http://www.legco.gov.hk/yr00-01/chinese/panels/ci/papers/a151c05.pdf>；香港海關：《香港海關年刊 2000》（香港：香港海關，2000），頁 44；香港海關：《香港海關年刊 2001》（香港：香港海關，2001），頁 52；香港海關：《香港海關年刊 2002》（香港：香港海關，2002）；World Customs Organization Asia Pacific Region website: http://www.wcoasiapacific.org/wcweb/rsp/rsp_010_2002.jsp；香港海關網頁：http://www.customs.gov.hk/chi/new_speech_23102000_opening_c.html；香港海關網頁：http://www.customs.gov.hk/chi/new_speech_17072001_wco_c.html。
6. Asia-Pacific Economic Cooperation Website: http://www.apec.org/apec/ministerial_statements/annual_ministerial/1989_1st_apec_ministerial.html；Asia-Pacific Economic Cooperation Website: http://www.apec.org/apec/about_apec.html；Asia-Pacific Economic Cooperation Website: http://www.apec.org/apec/about_apec/history.html。
7. Hong Kong Customs, Asia Pacific Economic Cooperation, Customs-Business Partnership Programmes (Singapore: APEC Secretariat, 2006), pp. 1-9; Asian Legal Information Institute Website: <http://www.asianlii.org/apec/other/agrmt/acphsopc727/>。集體行動計劃是亞太經合組織成員國，就達致自由及便利貿易的目標，提供行動綱領，並監察各成員國實行行動綱領的成效。Collection Action Plans are used by the APEC Member Economies to outline actions and objectives to meet the free and facilitated trade and investment goals, as well as to monitor progress made by individual Members.
8. 《〈香港海關百年史〉——海關聯絡科資料》，頁 8；香港海關：《邁向朝陽：香港海關九十年》（香港：香港海關，1999），頁 73。

9. Luc De Wulf and Omer Matityahu, "The Role of Customs in Cargo Security", in Customs Modernization Handbook, eds. Luc De Wulf and Jos  B. Sokol (Washington D.C.: The World Bank, 2005), pp. 268-270; 香港特別行政區政府：《香港年報 2002》（香港：香港特別行政區政府：2002），頁 91；香港貿發局網頁：http://info.hktdc.com/alert/chi/usc0219d.htm；〈香港參與美國的港口安全試驗計劃〉，《香港特區政府新聞公報》，2007 年 7 月 27 日，http://www.info.gov.hk/gia/general/200707/27/P200707270205.htm。
10. Customs and Excise Department, "World Customs Organization Framework of Standards to Secure and Facilitate Global Trade and Asia Pacific Economic Cooperation Framework for Secure Trade", November 2005, http://www.haffa.com.hk/files/News/WCO%20Framework%20English.pdf。
11. 香港特別行政區政府：《香港年報 2000》（香港：香港特別行政區政府，2000），頁 31-32；香港特別行政區政府：《香港年報 2001》（香港：香港特別行政區政府，2001），頁 31-32；香港特別行政區政府：《香港年報 2002》，頁 30-31；香港特別行政區政府：《香港年報 2003》（香港：香港特別行政區政府，2003），頁 30-31。
12. 《內地與香港關於建立更緊密經貿關係的安排》（2003 年 6 月 29 日），http://www.tid.gov.hk/tc_chi/cepa/files/main_c.pdf；《內地與香港關於建立更緊密經貿關係的安排（附件一）：關於貨物貿易零關稅的實施》（2003 年 9 月 29 日），http://www.tid.gov.hk/tc_chi/cepa/files/annex1_c.pdf，頁 1；《內地與香港關於建立更緊密經貿關係的安排補充協議（2004 年 10 月 27 日）》，http://www.tid.gov.hk/tc_chi/cepa/legaltext/files/sa5_main_c.pdf，頁 1-3；香港貿易發展局研究部：《CEPA I+II：香港商機》（香港：香港貿易發展局研究部，2004），頁 1-3。參見香港海關：《海鋒》25 期（2004 年 3 月），頁 2；立法會工商事務委員會：《有關〈內地與香港關於更緊密經貿關係的安排〉新近發展的最新背景資料簡介》（2008 年 11 月 18 日），http://www.legco.gov.hk/yr08-09/chinese/panels/ci/papers/ci1118cb1-201-5-c.pdf，頁 1。中國在 2001 年加入世界貿易組織後，承諾在三至六年內逐步降低關稅，以及開放市場。因此，《內地與香港關於建立更緊密經貿關係的安排》除了對香港有利外，亦作為中國對開放市場的小試驗，測試實施開放市場政策的風險。After China joined the World Trade Organization in 2001, it was obliged to lower tariffs and open up its market gradually within three to six years. Besides benefiting Hong Kong, the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA) also served as a testing ground for China to give market access to the outside world as well as to assess its risk.
13. 立法會工商事務委員會：《〈內地與香港關於建立更緊密經貿關係的安排〉：對香港經濟的影響（貨物貿易）》（2005 年 4 月），http://www.legco.gov.hk/yr04-05/chinese/panels/ci/papers/ci0419cb1-1259-3c.pdf，頁 2。
14. 工業貿易署網頁：《〈安排〉原產地證書申請統計》，2009 年 2 月 5 日，http://www.tid.gov.hk/tc_chi/cepa/statistics/cocepa_statistics.html。
15. 香港機場管理局：《香港機場管理局 98/99 年度報告書》（香港：香港機場管理局，1999 年），頁 24-26；香港空運貨站有限公司：《超級一號貨站—全球最大空運貨站》（香港：香港空運貨站有限公司，2006 年）；香港空運貨站網頁：http://www.hactl.com/b5/about/mdmessage.htm。
16. Hong Kong Customs and Excise Department, "Brief Notes for Air Cargo Clearance System": "Quick Aircraft Clearance at CLK," IT Asia (March 2000): p. 29；工商及科技局：《財務委員會參考文件補充資料：空運貨物清關系統》，FCR(2003-04)4，（2003 年 5 月），頁 1-2、4。
17. 〈財務委員會討論文件：「道路貨物資料系統」〉，FCR(2007-08)35，（2007 年 11 月 16 日），頁 2-4。
18. 〈泛珠三角區域合作框架協定（全文）〉，《新華網》，2004 年 6 月 3 日，http://news.xinhuanet.com/fortune/2004-06/03/content_1506919.htm；政制及內地事務局：《立法會十七題：港府重視泛珠三角區域合作》，2005 年 1 月 5 日，http://www.cmab.gov.hk/tc/press/press_291.htm；《明報》，2004 年 9 月 17 日；《泛珠三角區域海關聯合宣言》，《新華網》，2007 年 5 月 10 日，http://big5.xinhuanet.com/gate/big5/news.xinhuanet.com/tai_gang_ao/2007-05/10/content_6082655.htm；《明報》，2007 年 5 月 11 日。
19. 《深圳灣口岸地方口岸條例》，2007 年第 4 號條例（2007 年 4 月 26 日），A74-A7。
20. 香港海關：《海鋒》，10 期（2000 年 6 月）。
21. 〈立法會參考資料摘要-2002 年應課稅品（修訂）條例草案〉，檔案：FIN No. 104/5/27。
22. 〈香港政府 2007-08 年度政府財政預算案〉；〈香港政府 2008-09 年度政府財政預算案〉；香港海關：〈香港海關為進口葡萄酒提供便利措施〉。
23. 香港貿易及發展局網頁：http://info.hktdc.com/alert/us0309c.htm；工商及科技局、知識產權署、香港海關：〈香港—保護知識產權的典範〉，《香港公務員隊伍卓越成就選輯》，頁 33；〈香港海關特遣隊特輯〉，《香港特區政府新聞公報》，2000 年 2 月 7 日，http://www.info.gov.hk/gia/general/200002/07/0203154.htm；"Prevention of Copyright Piracy Ordinance", Hong Kong Ordinances, 29 May 1998, http://www.hkii.org/hk/legis/en/ord/544.txt。鑑於美國電影、音樂和電腦軟件等知識產權產品，需要龐大的開發成本，為了保護美國知識產權的發展，減少受到國外侵權活動的損害，美國貿易代表每年都發表《美國特別 301 法案報告》，把未能有效保護知識產權的國家，按其侵權活動的嚴重性，分別列入 306 節監察名單、優先監察名單以及監察名單。美國政府根據這些國家名單的優先次序，和當地美國領事、政府和業界合作，改善當地侵權行為的情況。Since the American intellectual property products such as movies, music and computer software necessitated huge research and development costs, the US Trade Representatives issues the annual review on the Special 301 Report in order to protect the US investment of intellectual property rights (IPR) from the loss arising from copyright infringement activities worldwide, The Special 301 Report designates countries with inadequate IPR protection in the categories of "Section 306 Monitoring", "Priority Watch List" and "Priority List" according to the severity of IPR violation. Following these categorization, the US Government would prioritize its efforts in cooperating with the respective US Consulates, Government Administrations and stakeholders to improve the local copyright infringement problems.
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29. 保護知識產權大聯盟網頁：http://www.iprpa.org/trad/anti_uniform.php。
30. 知識產權署網頁：http://www.ipd.gov.hk/chi/promotion_edu/no_fakes.htm；〈「正版正貨承諾」計劃成立十周年〉，《知識產權處新聞公報》（2008 年 7 月 19 日），頁 A11；《明報》，2006 年 9 月 28 日；立法會工商事務委員會：〈「正版正貨」承諾計劃〉（2006 年 4 月），頁 2。
31. 知識產權署網頁：http://www.ipd.gov.hk/chi/promotion_edu/no_fakes.htm。
32. 知識產權署網頁：http://www.iprpa.org/trad/urgentPlanContent.php；香港工商品牌保護陣線網頁：http://hkbpaa.org/ch/p05-9.htm；參見香港海關：《海鋒》32 期，頁 12。
33. 《青少年毒品問題專責小組報告》（香港：香港特別行政區政府，2008），頁 5-13、15、18、21。
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35. 《青少年毒品問題專責小組報告》，頁 104、108；《明報》，2007 年 12 月 19 日。
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37. Official Record of Proceedings, Hong Kong Hansard, 27 February 1963, pp. 44-45.
 38. Official Record of Proceedings, Hong Kong Hansard, 1 March 1972, pp. 436-437.
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 40. 詳見香港海關：《香港海關年刊 2003/2004》（香港：香港海關，2004）。
 41. 〈海關推行新計劃打擊非法使用海事用途高硫紅油〉，《香港海關新聞稿》，2005 年 4 月 22 日，http://www.customs.gov.hk/chi/new_release_20050422_high_sulphur_diesel_c.html。
 42. 聯合財富情報組網頁：<http://www.jfiu.gov.hk/b5/about.html>；《聯合國禁止非法販運麻醉藥品和精神藥物公約》，1988 年 12 月 19 日，頁 1-5；《販毒（追討得益）條例》，1989 年 12 月 1 日，<http://www.hkii.org/hk/legis/ch/ord/cur/405.txt>；《有組織及嚴重罪行條例》，1995 年 4 月 28 日，<http://www.hkii.org/hk/legis/ch/ord/cur/455.txt>；《聯合國（反恐恐怖主義措施）條例》，2002 年 8 月 23 日，<http://www.hkii.org/hk/legis/ch/ord/cur/575.txt>。
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 44. 《刑事事宜相互法律協助條例》，1989 年 9 月 26 日，<http://www.hkii.org/hk/legis/ch/ord/cur/525.txt>；《刑事事宜相互法律協助條例草案委員會第 2 次會議紀要》，1997 年 5 月 13 日，<http://www.legco.gov.hk/yr96-97/chinese/bc/bc63/minutes/bc631305.htm>。
 45. 香港海關：《香港海關年刊 1997》，頁 22。
 46. 《選擇月刊》241 期（1996 年 11 月），頁 31；《明報》，2008 年 2 月 12 日：《商品說明（標記）（黃金及黃金合金）令》，1985 年 1 月 1 日，<http://www.hkii.org/hk/legis/ch/reg/cur/362A.txt>。
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 49. 政制事務局：《立法會文件：主要官員問責制》（香港：政制事務局，2002），頁 1-5-7；曾蔭權：〈主要官員問責制記者會發言全文〉，《香港特區政府新聞公報》，2002 年 4 月 17 日，<http://www.info.gov.hk/gia/general/200204/17/0417258.htm>。
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