

中國海關出版品簡介

1859~1949

張 存 武

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一 年 報

二 月 報

三 十 年 報 告

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海關出版品目錄選樣

壹 前 言

中國近代史一般是以鴉片戰爭為起點。鴉片戰爭的起因自係中外通商和外交問題。可知中外通商為中國近代史重要內容之一。然而到現在為此，在中國近代史的研究工作中，中外貿易遠遜於軍事、政治，甚至外交方面。其所以如此的原因之一是資料困難。所謂困難有兩層含義：一、這些資料絕大部分是中國海關的出版品，而其數量龐大，個人難以購置，故流佈不廣；二、這些出版品主要是英文紀錄或撰寫品，非具有相當英語能力無法利用。不論有何困難，中外貿易史是必須加緊研究的，尤其當此全國上下積極發展工商外貿的時候，此項工作更具時代意義。要大家研究，首先須讓更多的人瞭解此項資料之內容與價值。筆者著「光緒三十一年中美工約風潮」時曾間接用過海關統計資料，一九六四年至美國哈佛大學，見哈佛燕京圖書館中存有哈佛畢業，久掌中國海關造冊處的 H. B. Morse 所贈海關出版的貿易統計、報告，乃函請故所長郭廷以搜集。旋奉令逐本查閱其頁數。然當時未購置。其後王樹槐先生代理所務時以四千五百美元訂製 Microfilm，旋得美國中文資料中心 (Center for Chinese Research materials) 負責人余秉權先生之協製，以一

千五百美元購得，計一百捲。因此過程，筆者對於中國海關出版品一直注意。民國五十七年四月在近代史研究所討論會上曾以「中國海關出版品(1859-1940)介紹」為題作過一次報告，其後若干年並欲將此報告整理發表，然因稿本及所蒐集資料誤置，一時未能尋得，不果。去年忽於架上發現，故重新檢視閱讀資料，整理刊出。

海關出版品共有六集 (Series)

- | | |
|---------------------------|--------|
| I. Statistical Series | (統計集) |
| II. Special Series | (特集) |
| III. Miscellaneous Series | (雜集) |
| IV. Service Series | (業務集) |
| V. Office Series | (公署集) |
| VI. Inspectorate Series | (稅務司集) |

六集大別為兩類。統計集為進出口貨物、船隻、稅收等之統計、分析，是對外貿易的實績紀錄與研究，其他五集為海關政策、行政公文，以及調查、研究等專題報告。二者性質迥異。民國二十三年北平出版之「社會科學雜誌」五卷三期，載鄭友揆先生撰「我國海關貿易統計編製方法及其內容沿革考」一文，^①即為對海關出版品之介紹。然因其所重在第一集之編製法，其他五集只略略帶過，且對第一集之主要部分——年刊之介紹固詳盡，而似欠簡明，應用該刊者尚不易立刻掌握其頭緒。本文旨在補鄭文之缺陷。中國海關自 1887 至 1947 年間先後刊行十二期「海關出版品目錄 (Catalogue of Customs Publication)」，此處均難獲見，本文所用資料，除直接得自海關出版品外，多處參用鄭友揆先生著作。

貳 統計集 (Statistical Series)

本集包括統計日報 (Daily Returns)、統計月報 (Monthly Returns)、統計季報 (Quarterly Returns)、統計年刊 (Annual Returns of Trade)、商務年報 (Annual Reports On Trade)、十年報告 (Decennial Reports)。由於年遠量多，而且至今未見有一處收集完整者，要清楚瞭解各刊物之實際內容，甚至創刊停刊日期，甚屬不易。大致日報始於 1866 年，各關自刊。江海關者至 1931 年 3 月 31 日停，1932 年後惟津膠二關尚刊。月報及季報之分合如下：

^① 原載社會科學雜誌，5 卷 3 期 (民 23，北平)，包遵彭等編「中國近代史論叢」第二輯第三冊 (民 47，臺北，正中書局) 轉載。

1866年 1月 Monthly Returns 1868 Customs Gazette 1913, 1914
Quarterly Returns 1931年 4月 1931年 8月

- (1) Monthly Returns of Foreign Trade on China 海關進出口貿易統計月報
- (2) 天津，膠州，上海、廣州，自刊進出口貿易每月統計。

1867年之月報載廣州、汕頭、廈門、福州、寧波、上海、鎮江、漢口、芝罘、天津十口貿易統計。海關進出口貿易統計月報 1941年 10月停刊，1946年 7月復刊，中文名改為「中國進出口貿易統計月報」。似乎至 1948年 5月又停刊。至於 Customs Gazette, 1866年之年刊中已出現，均人事命令，而 1867年之 Monthly Reports 中有報告營子 (Yingtze, 即 Newchang), Takaw (打狗) Tamsui (淡水) 貿易之 Quarterly Reports on Trade。凡此固見早期海關出版物制樣之紛雜，也證明對其瞭解之不易。統計集中應用最廣的是歲計年報，即年刊，及十年報告。下面對二者加以介紹。

一、年 刊

年刊是從半年刊演變而成者。不過因半年刊時期很短，所以統而言之曰年刊。其次，年刊中包含統計 (Return) 及報告 (Report) 兩種文件，開始時分刊，後合併。

1842年南京條約雖規定開五口通商，然而各關並無貿易資料刊行。直至 1858年外人掌關，始自 1859年刊行半年貿易統計冊，旋先後改為全年統計。至 1863年已全改，而自是年及其後開始刊行者，一開始即為全年統計。茲將至 1864年為止，刊行統計資料各海關的開埠、開始刊行統計、及由半年刊改為全年刊之情形表列於下。

關 名	開埠時間	始刊資料 時 間	始刊全年 刊 時 間	備 註
牛 莊	1858	1864	1864	
天 津	1860	1861	1862	
烟 臺	1858	1863	1863	
漢 口	1858	1863	1863	
九 江	1858	1863	1863	
鎮 江	1858	1863	1863	

上海	1842	1859	1861	1863年者為全年刊，1862年者是何種不知。
寧波	1842	1861	1863	
福州	1842	1861	1864	
廈門	1842	1862	1863	
汕頭	1858	1860	1861	
廣州	1842	1858	1861	

控制中國海關者以英國人為主，所以海關統計及報告在十九世紀均以英文印行。只有 1865 年江海關、1866 年廈門關、1870 年福州及汕頭之貿易報告用法文寫成，另有英文譯本附錄。這大概因其時各該關稅司為法人之故。此外，貿易統計 (Returns of Trade) 自 1875 年始，貿易報告 (Reports on Trade) 自 1889 年始另刊中文本 (Chinese Version)，以備清政府人員之用，然內容簡略。此等中文本，在 1930 年代以前的海關出版品目錄中，列為統計集的 No. 5。1913 年起，無論貿易統計及報告，均中英文合璧編排，中文在左，英文在右。此制一直沿用至今。既有中英文合璧本，則上述中文本不復編刊。不過，即是合璧時期，有時英文部分仍較中文部分完備。

年刊在前後八十年間名稱屢更。開始時繁瑣而不統一，自 1864 年各關刊貿易報告後，Returns and Repots 相互仿效。1882 年起二者雖合為一，而其勢則漸趨簡明。民國二年始加刊中文題名。茲將其演變，例列如下：

1. Returns of The Import and Export Trade at The Port of Canton for The Half Year Ended 31st Decembre, 1860 (或如 from 14 July to 31st Decembre, 或如 for The Period Commencing The 1st May And ending 31st Decembre 1861)
2. Returns of The Import And Export Trade Carried on under Foreign Flags at The Port of Canton for The Year 1861
3. {
 - Retruns of Trade at The Port of Amoy for The Year 1864.
 - Reports on Trade at The Port of Amoy for The Year 1864.
4. {
 - Reports on the Trade at The ports in China Opened by Treaty to Foreign Trade for The Year 1865.
 - Returns of Trade at The Ports in China Opened by Treaty to Foreign Trade for The Year 1867.

5. { Reports on Trade at The Treaty Ports in China for The Year 1867.
Returns of Trade at The Treaty Ports in China for the Year 1868.
6. Returns of Trade at The Treaty Ports And Trade Reports for The Year 1882.
7. Returns of Trade And Trade Reports, 1913.
中華民國二年通商海關華洋貿易全年總冊
8. { Foreign Trade of China, 1920
(中文式同上)
9. { Foreign Trade of China, 1925.
中國海關民國十四年華洋貿易總冊
10. { The Trade of China, 1935
民國二十四年中外貿易
11. { 中華民國三十五年，海關中外貿易統計年刊^②
The Trade of China, 1946.

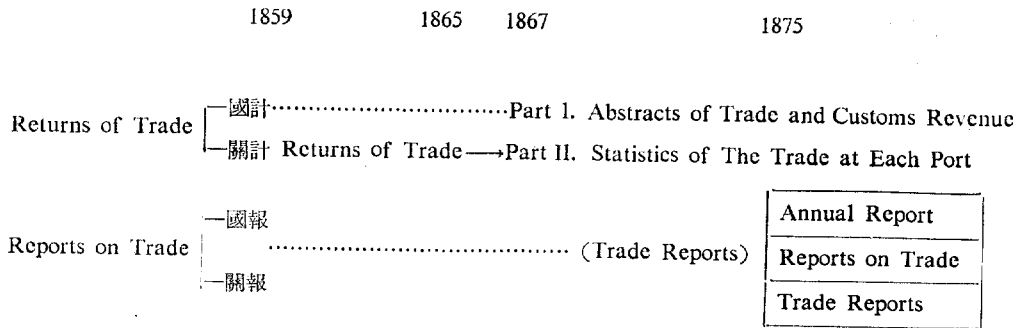
由上可見，1913年起雖中英文合璧，而猶英文在前，中文在後，1946年者始相互倒置，中文在前，英文在後，足以反應出中國對日抗戰勝利，成為世界四強之一的心態行爲。

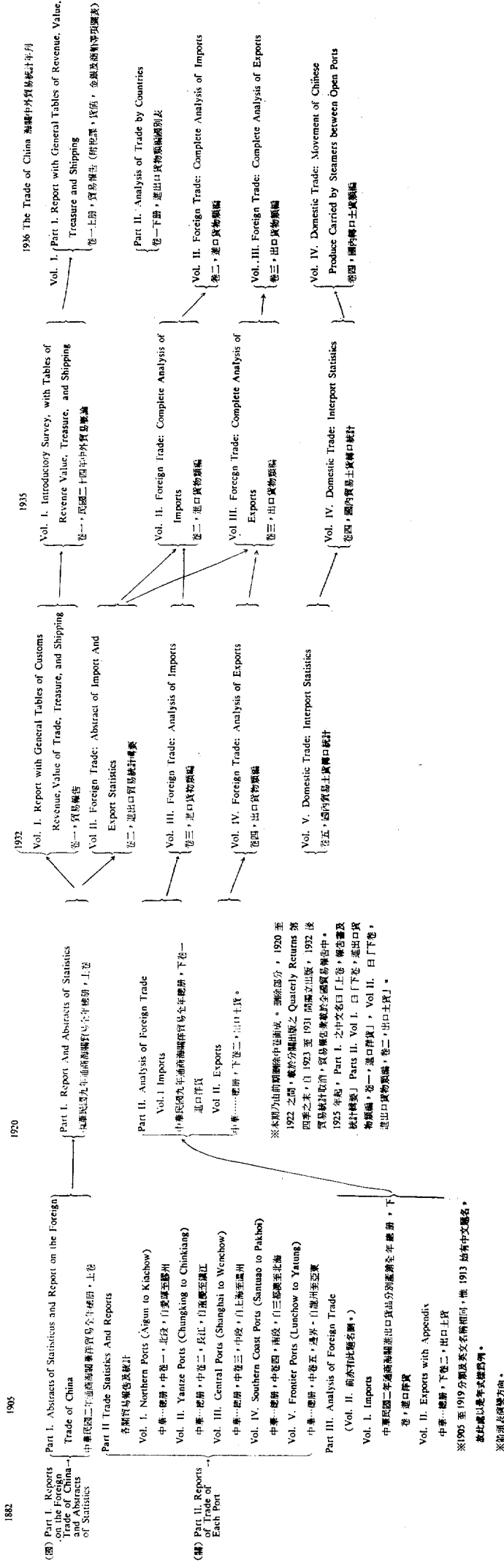
年刊之內容編排鄭友揆先生文言之頗詳，讀者可參閱，此處只指出其中幾項重要變改，然後表列之。

1864年以前之貿易紀錄均爲統計 (returns)，且無論半年刊或一年刊，編排雜亂。自1864年始因赫德 (Hart) 之整頓而趨一致。1864年廈門、福州貿易統計分爲 Foreign Trade, Coast Trade, Shipping, Duties paid, Special Tables 五項。1865年上海統計分：Part I, Foreign Trade, Shipping, Duties Paid, Special Tables, Part II, Coast Trade, And General Summary of Trade. 1865年各關開始編刊貿易報告，敘述各該埠之商業、政治、社會等情形，解釋商業之變動，並附錄特別統計及調查資料。1867年之統計分爲兩冊，第一冊爲「全國貿易稅收輯要 (Part I, Abstracts of Trade And Customs Revenue)」，是爲有全國貿易總統計之始。第二冊爲「各關貿易統計 (Part II, Statistics of The Trade at Each Port)」。1875

② 卷一分中英文兩部分分刊，卷二中英合璧，中文在前。

年始刊全國貿易報告，冠於各地貿易報告之前。至此各關及全國均有貿易統計及報告，每年刊行三冊，一、二冊即上述貿易統計，第三冊為貿易報告 (Reports on Trade)。1882 年改以全國及分關為單元刊行兩冊。上册為「全國對外貿易報告及統計輯要」(Part I, Reports on The Foreign Trade of China And Abstracts of Trade Statistics)，乃以前貿易報告之前半部及貿易統計第一冊合併而成，下冊為「各關貿易及報告 (Part II, Reports on Trade of Each Port)」，乃以前貿易報告之後半部及「各關貿易統計」之合併。1905 年以後之演變見下列圖表，不贅述。





從左表可知，國內貿易土貨轉口統計，及進出口貨狀類編國別表，分別為1932與1936年造冊處工作的新猷。全國貿易報告，無論日報告或概論均有對時局及財經情形的精闢分析。為引起讀者研究興趣，茲將1935年之中外貿易概論目錄錄於下：

導言	貿易貨值
國際政治經濟概況	貿易趨勢
國內政治經濟概況	洋貨進口情形
白銀問題	土貨出口情形
關務問題	金融與滙兌
稅課	編者附言。

中國對外貿易情形

1936年者有：國際、國內政經情形，白銀與金融，海關緝私情形，金銀移動與外滙。1937年者除國內外政經情形外，有中日戰爭，白銀問題及金融情形，關務概況等。凡此不僅是貿易材料，且為財經歷史。

1941年12月8日太平洋戰爭爆發，日本旋即佔領了海關造冊處所在的公共租界，以致統計年刊中止編刊。1946年復刊後，題文均中文在前，英文在後。該年年刊共三卷，第二卷為進出口貨物類編，第三卷為國內貿易統計(Domestic Trade)。第一卷的英文刊名作「The Trade of China, 1946, with A Survey of Trade of China, 1941-1945」。這「民國三十年至三十四年中國貿易概況」冠於該卷前面，後面方為「民國三十五年海關中外貿易報告」。前者目錄如下：

緒言

抗戰區

新疆、蘭州、綏遠、西安、洛陽、重慶、成都、萬縣、宜昌、沙市、上饒、溫州、三都澳、福州、曲江、拱北、梧州、南寧、雷州、北海、龍州、蒙自、思茅、騰衝。

淪陷區

秦皇島、天津、龍口、煙臺、威海衛、膠州、岳州、漢口、九江、蕪湖、南京、鎮江、上海、蘇州、杭州、寧波、廈門、汕頭、廣州、九龍、江門、三水、瓊州、臺灣

民國三十年對外貿易貨值

「民國三十五年中外貿易報告」目錄爲：

導言

中央銀行管理外匯暫行辦法

走私情形及緝私概況

東北各省 華北各省

揚子江上游各埠 華中各埠

華南沿海及西江各埠

稅課

中國對外貿易情形

洋貨進口情形

國貨出口情形

交通情形

移民情形

1947的年刊，筆者只見到「卷二，進口貨物類編」，「卷三，出口貨物類編」及「卷四，國內國貨貿易統計」。1948的只見到「卷三，出國貨物類編」。由此可知，1946年的「第二卷進出口貨物類編」分成了兩冊，且以往所稱土貨，也改名爲國貨。這些目錄內容及年刊出版情形，均顯示出抗戰及戰後的財經及時局狀態。

二 十年報告

分析每十年中對外貿易之型態演變，始刊於 1893 年。茲將其期別，出版時間、冊數、十年起迄及內容表列於下：

期別	出版時間	冊數	所論年限與內容
1	1893	1	1882-1891
2	1904	2	1892-1901。第一冊爲自華中以北各口，第二冊爲華南及邊區各口。
3	1913	3	1902-1911。第一、二冊編排同上，第二冊乃瀋陽貿易。
4	1924	2	1912-1921。各冊編排同第二期。
5	1933	2	1922-1931，除如第二期之編排析報各口貿易外，第一冊頁1至144爲「中國對外貿易史：1834-1881 (A History of The External Trade of China, 1834-1881)」，頁145-195爲「中國對外貿易紀要：1882-1931 (Synopsis of The External Trade of China, 1882-1931)」

上述乃以 Decennial Reports 名稱出版者。另外尚編有 1863 至 1872 十年間之通商各口貿易統計，乃為參加 1873 年奧匈帝國在維亞納所舉辦之萬國博覽會而編輯，其英文名為：Trade Statistics of The Treaty Ports for The Period: 1863-1872, Compiled for The Austro-Hungarian Universal Exhibition, Vienna, 1873。不過該件不列在海關出版品之統計集中，而是列在雜項集 (Miscellaneous Series) 中。

「中國對外貿易史」及「中國對外貿易紀要」可能是第一回中國近代外貿史。前者共有五節：

Chapter I. The Historical Background

Chapter II. The Canton Factories, 1834-42

Chapter III. The Five Ports, 1843-58

Chapter IV. The First Years of The Modern Regime, 1859-71

Chapter V. Consolidation And Development, 1872-81.

貿易紀要內容為：

Section I. Brief Review of The Main Feature of Each Decade:

1882-1891, 1892-1901, 1902-1911, 1912-1921, 1922-1931

Section II. Statistical Tables

I. General

II. Imports, 1882-1931.

III. Exports, 1882-1931.

兩書因刊於十年報告之中，似無單行本，且為英文本，所以雖然孫毓堂先生曾寫書評介紹，國人以往利用者不多。

三、常關貿易統計

以上所述貿易年刊，月報及季報，均是洋關經手貿易。所謂洋關，不僅是與洋人所訂條約開放的對外貿易之關，不僅是由洋人為稅務司主持經營之關，而且其所管出入港口之船開始時是掛外國旗之船 (under foreign flags)，其後擴而為火輪船 (steamer)。至於帆船運輸則由常關掌理其稅課等事。辛丑條約後為籌庚子賠款，將距洋關五十里內之常關移歸洋關管轄，以增加稅收支付賠款。常關稅收向無完善記錄，洋關掌理後各關始自 1902 年刊行貿易統計，如 1902 年津海關所刊，1903

(光緒二十九年) 閩海關所刊。常關貿易統計 1904 年後置於每年出版之海關貿易統計中，而總稅務司統計科將 1902 至 1906 各關所報統計資料另行刊出，曰 *Quinquennial Reports And Returns* (1902 至 1906 年常關貿易統計報告，或五年統計報告)。上述三種文獻，1932 年前之統計集列為 No. 7 曰 *Native Customs Trade Returns*。其細目如下：

- NO. 1. Foochow: Kuang Hsu 29th Year.
- NO. 2. Tien-tsin: 1902
- NO. 3. Quinquennial Reports And Returns, 1902-1906:

關 名	內 容		關 名	內 容	
	Reports	Statistics		Repor	Statistics
Newchang 牛 莊		✓	Swatow 汕 頭	✓	✓
Tientsin 天 津	✓	✓	Chefoo 芝 罘	✓	✓
Ichang 宜 昌	✓	✓	Chiachow 膠 州		✓
Shasi 沙 市	✓	✓	Canton 廣 州	✓	✓
Kiuchiang 九 江	✓	✓ (附關圖)	Kongmoon 江 門		✓
Wuhu 蘇 湖	✓	✓	Samshui 三 水	✓	✓
Shanghai 上 海	✓	✓ (附關圖)	Wuchow 梧 州	✓	✓
Ningpo 寧 波	✓	✓	Kiungchow 瓊 州	✓	✓
Wenchow 溫 州	✓	✓	Pakhoi 北 海	✓	✓
Santuaao 三都澳	✓ (附地圖)	✓			
Foochow 福 州	✓ (附關圖)	✓			
Amoy 廈 門	✓ 附早期貿易與海關史	✓			

中國舊海關(即常關)一向管理不善，稅銀收支不清，中飽分肥。然除粵海關外，其他各關資料很少，難以研究。常關貿易統計所重固在 1902 至 1906 年間事

項，然從前後所收稅銀數額可推知以前腐敗吞蝕之大概，何況如廈門關且有早期貿易與海關史可資參證。故此項史料為研究舊海關之重要文獻。

叁 專 刊 集

我們還沒有看到總稅務司編輯特集，雜集、業務集、公署集、稅司集的凡例，所以還不清楚這五集的分類標準。從內容上看，特集多屬調查研究，業務集以總稅務司通令 (Inspector Generals Circulars)、訓令 (instructions)，職員錄 (Service List) 為特色，公署集為各級海關業務報告，雜集之內容的確龐雜，含有各種內容不同的文件。茲將筆者所見各集在不同時期所刊行的文件類別及其數量表列於下 (參看附錄：

集 別	號數	出 版 時 間	集 別	號數	出 版 時 間
特 集 (special)	44	1864—1940※	公 署 集 Office	132	1876—1937※
雜 集 (miscellaneous)	53	1868—1974	稅 司 集 (Insectorate)	10	1880—1940※
業 務 集 (Service)	86	1861—1948			

※Hsiao Liang-lin, *China's Foreign Trade Statistics, (1864-1949)*, pp. 293-294.

上列「號數」有時是代表文件類別，因為有時一號就是一種文件。有時一號文件又分許多期，如 Services Series 中之 No. 1, Service Lists，至 1948 年共刊七十四期。有時許多號均屬同一性質之文件，如 Service Series 之 Inspector Generals Circulars，除 first Series (1861-75) 之外，second series 又分刊許多期：1876-82 者為 Nos. 1-1200，1947 至 1948 為 Nos. 7100-7300。此時「號數」就代表數量。

將這五集的界限打破，綜合分析，其內容大致可條列為下列數類。(括號中數碼為集碼及文件號次碼。)

甲、與海關作業有密切關係者

1. 海關史料：如 1854 年 George Lanning 所作建立海關之備忘錄 (VI. 5), Document Illustrative to Origin, Development and Activities of Chi-

nese Customs Service (IV. 69)

2. 職員錄 海關人事動態早見於 Customs Gazette，而職員錄 (Service List) 則始刊於 1874 年之 Report on Trade，至 1948 年共出 75 期(IV. 1)。此外 Customs service: officers in charge, 1859-1888, 1859-1890 (V. 19. 44) 恐亦屬同類文件。清季朝鮮海關是由中國關派人設立的，所以中國海關不獨有朝鮮的進出口貿易統計報告，且有朝鮮海關的職員錄 (List of Korean officials)。職員錄於中國人只記載總數，西人則一個個列出其西文名，中文名，國籍，到關時間，到現職時間，為研究海關及外交人事絕好資料。
3. 作業公文 包括總稅務司通令 (Inspector Generals Circulars) 及訓令 (instructions), notice to mariners 等。其中最值得注意者為總稅務司通令，乃總稅務司對所屬機構發出之公文，及受文者之回覆。公文中除知會外，有計畫，圖表等附件。如上文所述，first series 之外，second series 有 7300 號，third series 有 1100 號，係 1890 至 1927 間文件，諒為第二輯之遺漏。每 series 均編有 chronological 及 Alphabetical Index。財政部關務署總稅務司現存有抗戰勝利後接收上饒關者，雖不全，亦有三十五本，每本平均千餘頁。本件為研究關務，貿易及其相關問題文重要資料。
4. 關務規則，港埠規則，作業規則。
5. 稅率、進出口貨物分類，中國科技名詞 (technical terms)，度量衡等表。
6. 各部門，如造冊處，及各關業務執行情形報告，如 1898, 99 九龍，拱北關對業務及收稅程序報告，及燈塔報告。
7. 各港口、碼頭情形，沿江沿海地名表，騰越北區路線圖，宜昌至重慶航行須知；雲南西部商道，西江流域貿易條件，龍州地區界河，道路、村落、集場，河內至龍州，至南寧水運情況，長江上下游帆，汕板船，上海、廣州內外運輸作業等調查報告，以及有關之地方旅行記。
8. 海關作業依據中外條約，總稅務司有時也備總理各國事務衙門之外交顧問，故甚注意外文本的外條約之彙集。1895 年出版 Synopsis of Treaties And Conventions Between China And Foreign Powers, 1908 及 1917 年先後刊出 Treaties, Conventions etc. Between China And Ferign States,

1891 年並刊出 *Treaties, Regulations etc. Between Korea and Other Powers. Foreign Legations in China, 1517-1889*，係中外關係史的早期研究作品。

1872 年已有 *extra-treaty privileges* 的報告，1876 年修約時總稅務司對稅率及條約之修改均有建白，1889 年華盛頓海關會議報告。

9. 雜集中有自 1873 至 1905 年間中國參加國際商展等類活動展出物目錄 (Catalogues)，為研究此項活動之上好資料，茲將其名稱，時間列於下：

Vienna Exhibition, 1873;

Philadelphia Exhibition, 1876;

Paris Exhibition, 1878;

Berlin Fishery Exhibition, 1880;

London Fishery Exhibition, 1883;

London Health Exhibition, 1884;

New Orleans Exposition, 1884;

Paris Exhibition, 1900;

Hanoi Exhibition, 1903;

Louisiana Purchase Exposition, 1904;

Siege Exhibition, 1905;

10. 海關出版品目錄似有三種。一、*Customs Publications: Free list*，首期 1882，第三期 1890 (見 *Inspectorate Series, No. 2*)。二、*Catalogue of customs Publications, with price*，1887 年首刊，1947 年第 12 期 (見 *Mis. Series, No. 16*)。三、*List of Customs Publications, with Alphabetical Index, 1st issue 1924, 2nd issue 1935*。(見 *Service Series, No. 51*)。

乙 財經金融調查研究

1. 經濟生產貿易調查研究

鴉片 (Opium) 十九世紀與二十世紀前期，鴉片在對外貿易上居重要地位。因之不僅在各口，全國的貿易統計及報告中有詳盡的紀錄，特集中且有：1. *Native Opium 1864*; 4. *Opium 1881*; 9. *Native Opium (1888.)*;

10. *Opium: Crude And Prepared (1888)*; 13. *Opium: Historical Note*,

- Or the Poppy in China (1889); 14. Opium Trade: March Quarter (1899)。Office Series 中有：24. Reports on Foreign Opium Business (1886); 36. Opium Labels (1892); 48. Singapore Junk-Borne Opium: "Likins" Cruise (1896); 56. Hongkong Opium Farm (1898)

絲茶 絲茶爲中國出口貨大宗，故有專著。特集中有：3. Silk (1911, 1917 重印，附 "Manchurian Tussock Silk."); 12. Silk: statistics, 1879-88 (1889); 30. Memorandum on Wild Silkworm Culture in Southeastern Manchuria(1908,); 36. Note on Sericulture in Chekiang (1922)。關於茶，有特集 11. Tea (1889)，乃總務司應總署之詢問向各關稅司所徵得之回答集。

此外特集 16 號之中國黃麻 (1891)，31 號之東北大豆 (The Soya Bean of Manchuria(1911)，Office Series 之 81 號，Salt: Production And Taxation (1906) 等均爲非常有用之資料。

2. 財稅 Office Series 中有關於帆船稅、內地繭絲爲何增稅等文獻，而38號之 Likin: Special Reports on The Hupeh, Anhuei, Ichang, And Kiukiang Collectorates (1899); 77 號之 Likin Collectes: Anhuei (Tatung) Salt (1904)，及 88 號之 Working of Likin Collectorates: Kuikiang, Sochow, And Hangchow (1907) 爲研究釐金史之重要資料。稅司集第 6 號 The Collection And Disposal of The Maritime And Native Customs Revenue Since The Revolution of 1911, With an Account of The Loan Services Administered by Inspector General of Customs (by Stanly F. Wright 1965) 一文可看出民國元年至十四年中關稅收支與賠款的情形。
3. 貨幣金融 Office Series 第 47 號爲 Sycee (紋銀) 的 weight, value, touch (1896)。50 號爲 Mr. Woodruff 對制錢荒的救治建議，52 號爲對劣幣的建議，59 號乃有關上海抵押借貸制度，12 號係各口稅司對海關銀行制度 (Haikuan Banking System) 之報告 (1879)
4. 貿易現狀與發展 Office 集 27、28 號報導廣州 1871-86 走私情形，46 號展望沙市貿易 (1895)，61, 62 號建議增加出口之道。

以上爲就個人興趣及注意力所及粗略的條列。事實上五集內容異常複常，有的

為與海關職責毫無關係，只因由海關人員經手，所以也收在此中，如古巴華僑調查報告 (Chinese Emigrations, Cuba, 1876, Office Series, No. 1)，讀者可於附錄中看到許多此處所未提及者。此外，如 Medical Reports 期數非常之多，然因不知其內容為何，文中根本未敢提及。美國中國資料中心所製百捲 Microfilm 中包含三十餘冊此五集中之文獻，且撰有簡單解題。

肆 結 論

中國海關貿易統計及報告是近代中國對外貿易惟一的大宗數據資料，也是十分重要的經濟史資料。它的可靠性及價值有人持否定看法^③，近年來對此資料作過深入研究的蕭亮林 (Hsiao Liang-lin) 教授也指出其不完整性，及所以然的各項因素，提醒大家使用時注意^④，並對進口貨值作了進一步的調整，以便利用^⑤。不過他的研究結論是：此項資料足可供求取大致結論之用^⑥。

海關出版品統計集中之年刊及十年報告之全部，及小部分月刊，專刊，中央研究院藏有顯微膠捲本。臺灣大學總圖書館有 1869 的 Reports on Trade, 1924 至 1928 的 Foreign Trade of China 可資閱覽。財政部關務署稅務司署藏抗戰時上饒關所有之「總稅務司通令 (Inspector General's Circulars)」約四十大本，每本千頁左右，應複印或製成 Microfilm 流通之，以利研究。上述蕭亮林先生之書係取材於海關出版品加以研編而成。此項出版品可供取編之材仍多，如自其 Service Lists 可編海關人員名冊。而自總稅務司通令也可補許多專刊集之缺號，因此等專刊原有不少為調查報告。

中國海關出版品為近代中國之重要經濟史資料，極宜廣為流通，以利研究，故

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- ③ Stanley F. Wright 在其 Hart and the Chinese Customs (1950) 中說，進出口貨量係據商人報稅之紀錄，並無嚴格檢驗。Rhoads Murphey 之 The Outsiders (The Univ. of Michigan Press, 1977) 第十一章批評語氣最強，然所論不出其所據之蕭亮林著作 (見下註) 範圍。(此書承林滿紅小姐告知，特此致謝。)
- ④ 蕭亮林 (Hsiao Liang-lin)，中國國際貿易統計手冊 (China's Foreign Trade Statistics, 1864-1949), pp. 7-11。蕭氏以為下列諸因使統計不完整：(1) 1902 前所有帆船貨運不歸洋關管理，不在其統計內；1932 年以前距洋關五十里外之常關不歸其管理，無統計；(2) 早期沿海貿易不計在內；(3) 中日二次戰前全部陸路國際貿易統計不在內；(4) 1876 前與香港及澳門之貿易無統計；(5) 進出口大量走私無統計；(6) 日本佔東三省後，1932 年下半年起貿易統計不列入。此外 1904 年以 c. i. f. f. o. d. 制代替前此之以市價計貨值，1932 年採領事簽證 (Consular Invoice System)，1934 年改革度量衡，及 1875 年用海關兩，1930 年用 Customs Gold Unit，1933 年用法幣等對統計也發生重大影響。
- ⑤ 蕭亮林，pp. 255-259。前此之從事調整者見 p. 14-15，註 14，及 pp. 271-231。
- ⑥ 蕭亮林，p. 7。

作上述簡介，並取若干採自出版品廣告頁之出版品目錄附於後。惟此項資料龐大，此間所藏又不全，故不能見其全貌，錯誤之處諒所難免，望讀者正之。

附錄：中國海關出版品目錄選樣

STATISTICAL SERIES. (甲)

No.

- 1.—Shanghai Customs Caily Returns..... Publication begun 1866
- 2.—Quarterly Trade Returns..... " " 1869
[Separate port issue, in Chinese and English combined. The October-December Quarter 1920, 1921, and 1922 contain the Annual Trade Report and Returns replacing the former Part II of the "Annual Returns of Trade and Trade Reports, Nos. 3 to 5]
- 3.—Annual Returns of Trade.....Publication begun 1859
- 4.—Annual Reports on Trade.....First Issue, 1864
Part I.—Report on the Foreign Trade of China, and Abstract of Statistics (one volume).
Part II (formerly Part III).—Analysis of the Foreign Trade of China (two volumes: Vol. I, Imports; Vol. II, Exports).
Annual Trade Reports and Returns.
[Separate port issue, in Chinese and English combined. 1920-22 published with October-December issue of Quarterly Returns(see No. 2). Since 1923 published separately.]
- 5.—Chinese Version of { Returns of TradeFirst Issue, 1875
 { Reports on Trade " " 1889
 [From 1913 incorporated with Nos. 3 and 4.]
- 6.—Decennial Reports:—
First Issue, 1882-91.....Published 1893
Second Issue, 1892-1901 (two volumes: Vol. 1, Northern and Yangtze Ports; Vol. II, Southern and Frontier Ports)..... " " 1904.
Third Issue, 1902-11 (three volumes: Vol. I, Northern and Yangtze Ports; Vol. II, Southern and Frontier Ports; Vol. III, Moukden).... " " 1913.
Fourth Issue, 1912-21 (two volumes: Vol. 1, Northern and Yangtze Ports; Vol. II, Southern and Frontier Ports) " " 1924
- 7.—Native Customs Trade Returns:—
No. 1.—Foochow; Kuang Hsu, 29th Year.....Published 1904

- No. 2.—Tientsin 1902 " " 1904,
No. 3.—Quinquennial Reports and Returns, 1902-06. " " 1907.

I. STATISTICAL SERIES. (乙)

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1.—The Trade of China (Issued Annually):—

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Vol. III.—Foreign Trade: Analysis of Imports. Price \$5.
Vol. IV.—Foreign Trade: Analysis of Exports. Price \$5.
Vol. V.—Domestic Trade: Interport Statistics. Price \$3.

1935.

- Vol. I.—Report, with General Tables of Customs Revenue, Value of Trade, Treasure, and Shipping. Price \$4, postage extra.
Vol. II.—Foreign Trade: Complete Analysis of Imports. Price \$8, postage extra.
Vol. III.—Foreign Trade: Complete Analysis of Exports. Price \$6, postage extra.
Vol. IV.—Domestic Trade: Interport Statistics. Price \$3, postage extra.

1936 onwards.

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Vol. II.—Foreign Trade: Complete Analysis of Imports. Price \$8, postage extra.
Vol. III.—Foreign Trade: Complete Analysis of Exports. Price \$6, postage extra.
Vol. IV.—Domestic Trade: Interport Statistics. Price \$3, postage extra.
- 2.—Shanghai Annual Returns of Foreign Trade. Analysis of Imports and Exports. Price \$7, postage extra.

6.—Decennial Reports:—

First Issue, 1882-91 (out of print),

Second Issue, 1892-1901.—Two volumes: Vol. I, Northern and Yangtze Ports: Price \$12. Vol. II, Southern and Frontier Ports. (out of print).

Fourth Issue, 1912-21.—Two volumes: Vol. I, Northern and Yangtze Ports. Vol. II, Southern and Frontier Ports. Price \$10.

Fifth Issue, 1922-31.—Two volumes: Vol. I, Northern and Yangtze Ports, with Introduction, History of the External Trade of China, 1834-81, and Synopsis, 1882-1931; Vol. II, Southern and Frontier Ports. Price \$15. Chinese Version: Price \$15.

- 8.—Monthly Returns of the Foreign Trade of China: With Cumulative Figures from January to End of Current Month and for Corresponding Period of Previous Year. Price \$3 per copy, postage extra. Annual Subscription (including postage), payable in advance: Shanghai, \$30; Outports and Japan, \$31; Hongkong and Macao, \$33; Abroad, \$36.
- 9.—Shanghai Monthly Returns of Foreign Trade: With Cumulative Figures from January to End of Current Month. Price \$2 per copy, postage extra. Annual Subscription (including postage), payable in advance: Shanghai, \$20; Outports and Japan, \$20.50; Hongkong and Macao, \$22.50; Abroad, \$25.

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- 3.—Silk: Replies from Commissioners of Customs to Inspector General's Circular No. 103, Second Series. (Reprinted in 1917, with a treatise on "Manchurian Tussock Silk.").....Published 1881.
- 4.—OpiumPublished 1881.
- 5.—Notices to Mariners, 1925; Forty-fifth Issue (First Issue, 1883) ...Published 1927.
- 6.—Chinese Music.....Published 1884.
- 7.—Instructions for making Meteorological Observations, and the Law of Storms in the Eastern Seas.....Published 1887.
- 8.—Medicines, etc., exported from Hankow and the Other Yangtze Ports, with Tariff of Approximate Values: Third Issue (First Issue, 1888).....Published 1917.
- 9.—Native Opium, 1887.....Published 1888.
- 10.—Opium; Crude and Prepared.....Published 1888.
- 11.—Tea: 1888.....Published 1889.
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- 13.—Opium: Historical Note; or the Poppy in China.....Published 1889.
- 14.—Opium: Trade: March Quarter, 1889.....Published 1889.

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20. —Chungking: Business Quarter and Mooring Grounds, 1896.....Published 1896.
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International TradePublished 1904.
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29. —Notes on the Hwangho, or Yellow River.....Published 1906.
30. —Memorandum on Wild Silkworm Culture in South-eastern Manchuria Published 1908.
31. —The Soya Bean of Manceuria.....Published 1911.
32. —Notes on Trade on Trade Routes in Western Yunnan.....Published 1919.
33. —The Tsokiang; or Water Transport Conditions Between Tonkin,
Lungchow, and Nanning.....Published 1920.
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35. —Record of Trip in North-east Kiangsu.....Published 1921.
36. —Notes on Sericulture in Chekiang.....Published 1922.
37. —Contents of a Portable Sample Case.....Published 1923.
38. —The Principal Articles of Chinese Commerce.....Published 1923.
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40. —Dangerous Cargo: its Nature and Treatment and the Usual Mode
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41. —The Collection and Disposal of the Maritime and Native Customs
Revue since the Revolution of 1911: Second Edition.....Published 1927.

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- 1.—The Tariff Tables: First Issue.....Published 1868
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- 4.—Philadelphia Exhibition Catalogue.....Published 1876
- 5.—Paris Exhibition, 1878, Catalogue.....Published 1878
- 6.—List of Chinese Lighthouses, etc.: Seventieth Issue(First Issue, 1872)Published 1948
- 7.—List of Chinese Lighthouses, etc.: Chinese Version of the Seventieth Issue (First Issue, 1877).Published 1948
- 8.—General Tariff List.....Published 1879
- 9.—Berlin Fishery Exhibition Catalogue.....Published 1880
- 10.—Names of Places on the China Coast and the Yangtze River: Second IssuePublished 1904
- 11.—London Fisheries Exhibition Catalogue.....Published 1883
- 12.—Rules regarding Notarial Acts to Be Performed by Commissioners of Customs, and Forms of Protest: Second Issue (First Issue, 1882: Circular No. 187).....Published 1883
- 13.—London Health Exhibition Catalogue.....Published 1884
- 14.—New Orleans Exposition Catalogue.....Published 1884
- 15.—Glossary of Chinese Technical Expressions and Phrases occurring in Notices to Mariners, etc.: Third Issue.....Published 1934
- 16.—Catalogue of Customs Publications, with Prices: Twelfth Issue (First Issue, 1887).....1947
- 17.—List of Chinese MedicinesPublished 1889
- 18.—The Tariff Tables, 1885: Second Issue.....Published 1889
- 19.—Treaties, Regulations, etc., between Korea and Other Powers, 1876-89...Published 1891
- 20.—Typhoon Anchorages.....Published 1893
- 21.—Chart of Amoy Inner Harbour.....Published 1893
- 22.—Woosung Inner Bar.....Published 1894
- 23.—Chinese Lighthouse Chart.....Published 1895
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- 25.—Regulations: General and Local, Customs, Harbour, etc.: Second Issue (First Issue [1859-99], 1901):—
 - vol. I: Harbin District to Chinkiang.....Published 1921
 - vol. II: Shanghai to Tengyueh, with Appendix.....Published 1925

26. —Hanoi Exhibition Catalogue.....Published 1903
27. —Alphabetical Index of Imperial Post Offices.....Published 1904
28. —Louisiana Purchase Exposition Catalogue.....Published 1905
29. —Liège Exhibition Catalogue.....Published 1905
30. —Treaties, Conventions, etc., Between China and Foreign States:
Second Edition (First Edition, 1908).....Published 1917
31. —Table of Predicted Tides for Side Saddle, in the Approach to the
Yangtze River: Sixth Issue, 1927 (First Issue, 1922).....Published 1927
32. —List of Chinese Steam and Motor Vessels of 100 Tons Gross and
over: Eleventh Issue (First Issue, 1921)Published 1931
33. —Regulations for Preventing Collisions at Sea.....Published 1923
36. —Tengyueh: Route Book of Travels in Neighbourhood, Hints for
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ation, etc.Published 1927
37. —Equivalent Weights and Measures, Timber Measurement, and other
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39. —Bonding Regulations (General Bonding Regulation issued separately,
1930): Second Issue (First Issue, 1931).....Published 1933
40. —Guide to the Import Taiiff and Classification of Returns: Revised
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48. —Customs Preventive Law and Rules of the Customs Penalty Board of
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49. —Memorandum on the Inspection of Registered Cargo-boats at
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53. —The Junks and Sampans of the Yangtze: Vol. I.....Published 1947

IV. SERVICES ERIES.

No.

1. Service List: Seventy-fourth Issue, 1948 (First Issue, 1875).
2. Instructions for Out-door staff: Second Issue, 1883 (First Issue, 1876).
3. Instructions for Lighthouse-keepers: Fourth Issue, 1908 (First Issue, 1870, Circular No. 23; Second Issue, 1877; Third Issue, 1884).
4. Instructions for Lightship-keepers: Third Issue, 1884 (First Issue, 1870, Circular No. 23; Second Issue, 1877.)
5. Instructions for In-door Staff: Second Issue, 1883 (First Issue, 1887).
6. Instructions for keeping and rendering Customs Accounts: Sixth Issue, 1930 (First Issue, 1868, Circular No. 31; Second Issue, 1870, Circular No. 7; Third Issue, 1877; Fourth Issue, 1883; Fifth Issue, 1907).
7. Inspector General's Circulars: First Series, 1861-75.
8. Instructions for preparing Returns of Trade and Revenue, etc: Third Issue, 1907 (First Issue, 1879; Second Issue, 1883).
9. Inspector General's Circulars: Second Series (Nos. 1-200), 1876-82.
10. The Working of the Shanghai Office: Second Issue, 1883 (First Issue, 1881).
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12. Inspector General's Circulars: Second Series (Nos. 201-317), 1882-85.
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15. Examiners' Valuation and Tariff List (Swatow).
16. Instructions for Commanders and Officers of Customs Vessels: Fourth Issue, 1935 (First Issue, 1892).
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18. Synopsis of the Treaties and Conventions between China and Foreign Powers: First Issue, 1895.
19. Statistical Secretary's Printed Notes: Second Issue, 1915 (First Issue, 1896).
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22. Practice Question settled, 1881-99 (Nos. 1-139).
23. Tariff Questions settled, 1881-99 (Nos. 1-211).
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26. Instructions for Measuring Vessels for Tonnage: Third Issue, 1935 (Fist Issue, 1905).
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29. Compendium of Inspector General's Circular Instructions: Third Issue, 1925 (First

- Issue, 1907).
30. Weighing,
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 32. Steam-launches and Motor-launches: their comparative Utility for Service Purposes.
 33. Inspector General's Circulars: Second Series (Nos. 1601-1800), 1909-11.
 34. Instructions regarding Service Launches.
 35. Inspector General's Circulars: Second Series (Nos. 1801-2000), 1911-13.
 36. Inspector General's Circulars: Second Series (Nos. 2001-2300), 1913-14.
 37. Service Atlas, 1915.
 38. Handbook for Chinese Examinations, 1916.
 39. Inspector General's Circulars: Second Series (Nos. 2301-2600), 1914-16.
 40. Instructions for the Customs Harbour Police, Shanghai, 1932.
 41. Inspector General's Circulars: Second Series (Nos. 2601-2900), 1916-19.
 42. Memorandum concerning the Choice of Steam and Motor Launches for the Customs Service.
 43. Tidewaiters' Duties: Newchwang.
 44. Inspector General's Circulars: Second Series (Nos. 2901-3200), 1919-21.
 45. Memorandum on Economy of Stores and the Care and Maintenance of Materials.
 46. Williams' Canton Examiners' Reference Book: Revised Edition, 1923.
 47. List of Chinese Steam and Motor Vessels of 100 Tons Gross and over: First Issue, 1921 (Subsequent Issues, *see* III.—Miscellaneous Series, No. 32).
 48. Out-door Staff Duties: Shanghai: Third Issue, 1925 (First Issue, 1909).
 49. Inspector General's Circulars: Third Series (Nos. 1-351), 1890-1919.
 50. Inspector General's Circulars: Third Series (Nos. 352-700), 1919-22.
 51. List of Customs Publications with Alphabetical Index: Second Issue, 1935 (First Issue, 1924).
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 61. Handbook on the Classification of Paper.
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66. Service Arms and Drill Manual (Chinese Version).
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70. Extracts from the Criminal Code of the Republic of China.
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73. River Inspectorate Instructions, Lower and Middle Yangtze.
74. Tidewaiters' Duties.
75. Inspector General's Circulars: Second Series (Nos. 5501-5700), 1937-38.
76. Inspector General's Circulars: Second Series (Nos. 5701-5868), 1938-42.
77. Inspector General's Circulars: Second Series (Nos. 5869-6100), 1942.
78. Inspector General's Circulars: Second Series (Nos. 6101-6300), 1942-43.
79. Inspector General's Circulars: Second Series (Nos. 6301-6500), 1943-44.
80. Inspector General's Circulars: Second Series (Nos. 6501-6700), 1944-45.
81. Inspector General's Circulars: Second Series (Nos. 6701-6900), 1945-46.
82. Inspector General's Circulars: Second Series (Nos. 6901-7100), 1946-47.
83. Handbook of the Carbine. Calibre 30 Inch, M. 1.
84. Handbook of the 7.9 mm. Maxim Gun. (Chinese Manufacture.)
85. A Classification of the Principal Chinese Sea-going Junks.
86. Inspector General's Circulars: Second Series (Nos. 7101-7300), 1947-48.

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1.—Chinese Emigration: Cuba.....	1876.
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75.—Lights: Reports for 1902	1904.
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86.—Reports on Working of Tientsin Native Customs.....1906
87.—Lights: Reports for 1905.....1906
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VI. INSPECTORATE SERIES.

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- 1.—Alphabetical Telegraphic Code For Chinese Telegrams: First Issue...Published 1880
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5.—Memorandum on the Establishment of the Imperial Maritime Customs
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