## The Conflicts between Taiwan Provincial Government and Inspectorate General of Customs Taiwan Office during 1945-1947

Wen-huan Lee

## ABSTRACT

After World War II, Taiwan Provincial Government with Chen I as the leader became the highest governing authority of Taiwan, and the Koumintang Central Government in Nanking authorized Chen I to direct and supervise all of its subsidiary institutions on the island. Legally and administratively speaking, Chen I held the highest authority in Taiwan. The focus of this paper is the Taiwan Inspectorate General of Customs, a Central Government subsidiary institution, which took over the Customs affairs from the Japanese and also oversaw Taiwan's post WWII trade policy. The paper also evaluates Chen I's administrative and supervisory abilities over such a Central Government institution.

Based upon available Customs archival materials, there were serious disagreements between Taiwan Provincial Government and Taiwan Inspectorate General of Customs, ranging from who should own and manage the Japanese Customs property and who had the jurisdiction over the island's harbors, to the trade policy and supervision of such economic staples as rice, sugar, as well as industrial materials and important goods. Clearly, there was a serious dispute over the jurisdiction of the Taiwan Customs that Chen I and Taiwan Provincial Government could not effectively rule Taiwan. Such a problem stemmed from the fact that Taiwan and China had been separated from one another for 50 years and, during this half-a-century separation, the Japan-ruled Taiwan and the chaotic China had developed their separate governing institutions. Ultimately, these two different systems collided when there were mingled together. It is against this background that one can better comprehend the significance of Taiwan Provincial Government, established by the Kuomintang government right after WWII. Because Kuomintang's Central Government was not constitutionally based, its relationship with Taiwan was tenuous and Chen I's authority on the island was thereby limited. This is why during Chen I's tenure in Taiwan, Taiwan Provincial Government and Taiwan Inspectorate Customs had so many disputes and incessant conflicts, seriously hampering the effectiveness of trade management.

**Keywords:** Taiwan Provincial Government, Customs, harbor, trade policy, grain, sugar