
Continuity and breakdown: Taiwan's customs service during the Japanese occupation, 1895–1945

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Abstract

In 1895, following the defeat of Qing forces in the Sino–Japanese War, Taiwan was ceded to Japan, ending more than 200 years of Qing imperial governance of the island. As Taiwan became Japan's first colony, its economy not only moved out of the orbit of the Qing Empire into that of Imperial Japan, but its customs system underwent significant change. Since the 1860s, a Western-style customs had been used on the island, but now it switched to the model (itself Westernized) adopted by Japan as part of the Meiji Restoration. In December 1943, in response to the unification of the marine transit system under wartime conditions, the Taiwan Governor-General abolished the customs and replaced it with the new Harbour Bureau. Two years later, in the wake of Japan's defeat in the Second World War, Taiwan returned to Chinese rule. In December 1945, the late Qing customs institution was reinstated in Taiwan, while the Harbour Bureau, which had operated for less than two years during wartime, was also retained. These two systems were merged into a new mechanism to control Taiwan's window onto the world; it has remained in use until today. In contrast to the liberalization that marked the administration of the Taiwan coast in the late Qing, the customs during the Japanese occupation was a device used to control the people, goods and ships that flowed into and out of Taiwan. The development of Taiwan's customs system illustrates the ways in which continuity and breakdown characterize administrative mechanisms in line with the rise and fall of regimes. This article explores the formation of the Japanese customs system from the end of the shogunate to the Meiji Restoration, how it was transplanted to Taiwan, and the nature and significance of that shift.

Keywords

customs, finance, Harbour Bureau, Ministry of Taiwan Governor-General's Office, special import-export ports, treaty ports, *Unjosho* (Japanese customs house)

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Introduction

In the Qing dynasty, the mode of control of the coast and harbours of Taiwan moved from a strictly regulated and centralized form of management toward a comprehensively open approach. That is, before the Daoguang period, only a few regional 'Major Official Ports' (*Zhengkou*) were allowed to serve as Taiwan's external windows for trade and transportation. In the late Qing dynasty, due to the collapse of centralization and the need for local self-financing, local authorities comprehensively opened up the 'minor ports' of the island. In addition, smuggling and piracy occurred frequently, and thus the Qing government could not completely control the people, goods and information that flowed into and out of Taiwan.¹ However, in 1895, following the defeat of Qing forces in the Sino-Japanese War, Taiwan was ceded to Japan, becoming its first colony. After that, the colonial government gradually altered the objectives of Taiwan's trade by various means: the implementation investment, finance and shipping policies; the establishment of the Taiwan Governor-General's Office; recruitment of Japanese immigrants; and the decisive influence of the customs system. Taiwan's export trade turned from China to Japan, and was absorbed into the Japanese imperial economic system.² On the other hand, the new Western-style customs system that had been established in the four treaty ports of Keelung, Tamsui, Anping and Takow (Kaohsiung),³ after the opening of Taiwan in 1860, was switched to the Westernized model adopted by Japan as part of the Meiji Restoration. In December 1943, as part of the unification of marine transit in the context of the war, the Taiwan Governor-General's Office abolished the customs system and replaced it with Harbour Bureaus to improve the status of the two international ports until the end of the war. This new system was in practice for less than two years and is often overlooked.

In August 1945, owing to Japan's defeat in the Second World War, Taiwan returned to Chinese rule. The Japanese-style customs system, which had been employed for almost 50 years in Taiwan, was replaced by the customs mechanisms that had been used in the late Qing period. This dated back to the system established in Shanghai in 1854, in which foreigners served as Inspectors General. Brought to completion under the direction of Robert Hart, the customs was responsible for the collection of customs

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1. For more information about the opening of the Minor Ports in each region in late Qing Taiwan, see also Lin Yuju, 'You sikou dao xiaokou: Wan Qing Taiwan diyuxing gangkou duiwai maoyi de kaifang', in Lin Yuju, ed., *Bijiao shiyexia de Taiwan shangye chuangtong* (Taipei, 2013), 135–68. On the frequency of piracy and ship seizures in the early Japanese period, see Xu Xueji, 'Rizhi shiqi Taiwan mianlin de haidao wenti', in Lin Jintian, ed., *Taiwan wenxian shiliao zhengli yanjiu xueshu yantaohui lunwenji* (Nantou, 2000), 27–82; Lin Yuju, 'Qingmo bei Taiwan yucun shehui de qiangchuan xiguan: Yi *Danxin dang'an* wei zhongxin de taolun', *Xinshixue*, 20, No. 2 (2009), 115–65.
 2. Yanaihara Tadao, *Teikokushugika no Taiwan* (Tokyo, 1988), 124–5.
 3. The Shanghai customs was a new type of institution in China and served as a model. In Taiwan, both the customs authorities had their own commissioners, assistants, surgeons, tide-surveyors and harbour masters, examiners, assistant examiners, tidewaiters, clerks, writers and *shupans*. For the establishment of the customs system in late Qing Taiwan, see also Ye Zhenhui, *Qingji Taiwan kaibu zhi yanjiu* (Taipei, 1985), 154–66.

duties, cargo inspection and harbour affairs, as well as the publication of statistical information. Despite the weakening of the power of the foreign Inspectors General in the Republic of China, with its tendency towards modern state centralization and anti-imperialism,⁴ for the most part the system continued the office of Inspector General and of establishing the customs system in international ports.⁵ In October 1945, Chang Shen-fu and Hsia Ting-yao, officials of the customs, arrived at Keelung port on a US military transport ship, along with Kuomintang military forces, to start the process of transferring authority.⁶ On 1 December, Taiwan's customs were formally established. They were divided between Taipei and Tainan, and transferred to the administration of the Inspector General's Office.⁷ However, it is interesting to note that the Harbour Bureau system, which had been established during wartime, was also renewed and re-grafted onto the Chinese customs system. The resulting amalgamation became the new system for controlling the flow of Taiwanese people, goods and ships after the war. This new system, a combination of Chinese and Japanese style, was a microcosm of Taiwan's post-war regime.

With regards to the importance of modern customs, Western scholars have adopted a variety of perspectives, such as modernity and 'informal empire', to discuss the significance of the establishment of China's customs; the scholarship is very rich.⁸ In the 1980s, Takeshi Hamashita pointed out that the customs are often set up to act as a market centre,⁹ showing its importance in the local community. However, in contrast to Chinese customs history, studies of the modern Japanese customs are quite scarce. In fact, Japan and China were almost simultaneously impacted by Western power; under this impact, Japan developed into a modern nation-state, and the question of how it unified its tax and tariff systems in order to establish a centralized fiscal power is an important issue.¹⁰ The formation

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4. Donna Brunero, *Britain's Imperial Cornerstone in China: The Chinese Maritime Customs Service, 1854–1949* (London and New York, 2006), 1–21.
 5. After the Republic of China was established, the customs system came under the Customs Affairs Administration of the Ministry of Finance. The following departments were set up under its administration: the Department of Taxation, the Department of Maritime Affairs, and the Department of Public Works. It was not only responsible for the collection of customs duties and the investigation of smuggling, but also for construction and maintenance of the ports, and for the management of access for all vessels. Li Wenhuan, 'Zhanhou chuqi (1945–1947) Taiwan sheng xingzheng zhangguan gongshu yu zhu Tai haiguan zhi jian de maodun yu chongtu', *Taiwan shi yanjiu*, 13, No. 1 (2006), 105–06.
 6. Wenhuan, 'Zhanhou chuqi', 101.
 7. 'Haiguan zongshuiwusi shu Taiwan geguan zhuiqiu yusuan ji xiangguan wenjian', in Zhongguo dier lishi dang'anguan Haixia liang'an chuban jiaoliu zhongxin, ed., *Guanzang Minguo Taiwan dang'an huibian* (Beijing, 2007), 197–203.
 8. For an overview of research on the Chinese Customs, see the introductory chapter of Brunero, *Britain's Imperial Cornerstone*.
 9. Takeshi Hamashita, *Chūgoku kindai keizaishi kenkyū: Shinmatsu kaikan zaisei to kaikōjō shijōken* (Tokyo, 1989), 273–398.
 10. Takahashi Makoto, *Meiji zaiseishi kenkyū* (Tokyo, 1964). On the establishment of a centralized fiscal power in Japan, see Wenkai He, *Paths toward the Modern Fiscal State: England, Japan, and China* (Cambridge, MA, 2013), 78–132.

of the Japanese customs system and its transplantation into the colonies not only meant the establishment of modern state dominance and full control of the seacoast, but also the creation of a centre of management and of record-keeping concerning people, goods and ships flowing through the empire.¹¹ The modernity, coloniality and other characteristics of the customs system, which are different from those of the Western colonial countries, deserve much attention. In particular, from the Qing dynasty to the post-war period, the transformation of Taiwan's customs system exhibited both continuity in, and breakdown of, the governing mechanism due to changes in regime. What factors contributed to this phenomenon?

In the past, although some studies outlined the Taiwan customs system during the Japanese occupation, they were incomplete and even ignored the changes in the latter stages of colonial rule. For this reason, the scholarship needs to be supplemented and amended.¹² This article therefore focuses on the customs in Taiwan during the period of Japanese rule. It attempts to explore the formation of the modern Japanese customs from the end of the shogunate to the Meiji Restoration, how it was transplanted to Taiwan, and the process and historical significance of the transformation.

The establishment of the modern customs system in Japan: From *Unjoshō* to *Zeikan*

Before the opening of Japan to the Western world, the Tokugawa shogunate implemented the 'closed country' (*sakoku*, national isolation) policy. Only Nagasaki was allowed to operate as an international trade port, and only Chinese and Dutch ships were permitted to enter. In 1853, the US East India Squadron Commander M. C. Perry (1794–1858) arrived, setting off the 'coming of the black ships' (*kurofune*) incident; this constituted the first impact on the shogunate's national isolation policy that had lasted for 200 years. In 1854, under pressure from Europe and the United States, the shogunate was forced to open the country, beginning with two treaty ports, Shimoda and Hakodate, and to provide foreign vessels with berthing facilities and supplies. From 1858 to 1859, the shogunate concluded unequal trade treaties one after another with Western countries, and between 1859 and 1867 opened six treaty ports (called 'open ports') through which to conduct free trade; Japan was also deprived of tariff autonomy and forced to grant extra-territoriality.¹³ During the Meiji Restoration, the Ministry of Finance (*Okurashō*) paid special attention to the restoration of extraterritoriality and tariff autonomy. After Japan

11. Regarding the output and publications of the customs in colonial Taiwan, please see Lin Yuju, 'Materials Related to the Customs during the Japanese Occupation of Taiwan and Their Application', *Guojia hanghai*, 16 (2016), 81–121.

12. The following studies have brief descriptions of the customs system: *Taiwan tōchishi*, ed. Lin Dongchen and Taiwan Sōtokufu, *Taiwan tōchi gaiyō* (Tokyo, 1945); and Cai Shengzhang, 'Rizhi shiqi Taiwan "Tebie shu churu gang" zhi yanjiu' (Master's thesis, National Central University, Taiwan, 2008).

13. These treaty ports included Yokohama (moved from Kanagawa), Nagasaki, Hakodate, Hyogo (later renamed Kobe), Osaka and Niigata. Ōkurashō Kanzeikyoku, *Zeikan hyakumenshi* (Tokyo, 1972), 1–9, 134–5 and 140–2.

defeated the Qing in the Sino–Japanese War of 1894, it eventually succeeded (in July 1899) in revising the treaties through the strong negotiations of the Ministry of Foreign Affairs (*Gaimusho*).¹⁴

Initially, the Japanese tariff administration was greatly affected by these foreign-imposed constraints. At the end of the Tokugawa shogunate, in accordance with the treaties, the institution of the *Unjoshō* was set up at the treaty ports to conduct the opening up of trade, customs and diplomatic affairs. It was the forerunner of the customs. During the years from the end of the shogunate until the establishment of the new Meiji government, the *Unjoshō* was first under the local government; later, in 1868, because port trade involved diplomatic issues, its supervision was transferred to the Ministry of Foreign Affairs. In August 1871, after the abolition of the domain (*han*) system and the introduction of modern prefectures, it was further moved under the Ministry of Finance due to commercial tax issues. In November 1872, in order to standardize the terminology, the *Unjoshō* was renamed ‘*Zeikan*’ (customs) and shouldered the customs duties and tariff administrative affairs under the agreement on tariffs.¹⁵

The organization of the customs initially continued that of the period of the *Unjoshō* with various levels of superintendents set up under the leadership of a General Supervisor of Customs.¹⁶ In January 1874, the constitution of the customs was formulated and a Commissioner appointed to manage it; the *Unjoshō* system was thus abandoned.¹⁷ Although the system and organization experienced a number of changes, the customs was still subordinate to the Ministry of Finance. In March 1886, the customs system was developed for the first time and its duties and sub-divisions were established. The customs authorities were upgraded and placed directly under the jurisdiction of the Minister of Finance; the customs took responsibility for tariffs and other income matters and set up eight divisions.¹⁸ At this point, the customs bureaucracy was preliminarily completed. Several amendments occurred later, but these were only slight adjustments. From April 1899, the nine levels of the customs office, starting from the Commissioner and including Excise Officers, Superintendents, Judges and Technicians, remained unchanged until 1927.¹⁹

14. The Ministry of the Treasury was established in 1869. Yamamoto Yūzō, *Nihon shokuminchi keizaishi kenkyū* (Nagoya, 1992), 66–7.

15. Under the *Unjoshō*, the following divisions were set up: Inspection, Taxation, Collection, Translation and General Affairs. Ōkurashō Hyakunenshi Henshūshitsu, *Ōkurashō hyakunenshi* (Tokyo, 1969), 145; Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 3.

16. The official posts had changed several times in the *Unjoshō*. For more detail, see Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 142.

17. Under the *Unjoshō* were several officials, such as *sozeijo*, *gonsuke* and *shichito shusshi*, etc. Henshūshitsu, *Ōkurashō hyakunenshi*, 145.

18. There were five levels of official posts: the Commissioner of Customs, the Deputy Commissioner of Customs, the Attaché (*zoku*), the Personnel Inspector and the Assistant Identification Inspector. Henshūshitsu, *Ōkurashō hyakunenshi*, 149.

19. These nine levels of official posts included the Commissioner of Customs, the Excise Officer, the Superintendent, the Judge, the Assistant Excise Officer, the Monitoring Officer, the Assistant to the Superintendent, the Personnel Inspector and the Technician. Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 143–8 and 302–3.

In terms of customs laws and regulations, these were often subject to friction with foreign investors because of the restrictions imposed by the 'Trade Statutes' attached to the Commercial Treaty. In September 1890, Japan officially announced customs laws and rules, as well as the division of the customs' precincts.²⁰

With the expansion of the scale of trade and industrial development, the organizational structure of the customs service was gradually completed. In 1874, the Meiji government set up agencies (*shutchōjo*) under the jurisdiction of the customs. In June 1897, it changed to branch offices (*sisho*), but also set up a monitoring department under the Commissioner's command. In addition to the aforementioned international ports, the trading ports were divided into three types. First, there were special trading ports (1884) for trade with Korea, Russia and China; second, specialist import-export ports (1889) were established in order to revitalize trade; and third, in 1896, open ports exclusively for Japanese ships engaged in foreign trade were created. The customs was responsible for collecting tariffs, managing customs clearance, accessing ports and handling banned substances.²¹

In short, after Japan was opened up by the impact of Western power, it adopted a different approach to that of the Qing Empire. Whereas the Qing generally used a foreign-managed, Western-style customs system that combined customs affairs (*kanmu*) and port services (*gongmu*), Japan established a new mechanism that experienced various changes in its evolution from *Unjoshō* to customs. The organization, regulations, jurisdictions and port types of this system continued to adjust and develop until 1897. After Taiwan was ceded to Japan, Japanese customs institutions were gradually completed and took final shape. Generally, the customs was subordinate to the Ministry of Finance, and was only responsible for customs affairs. This form of the customs system lasted for more than 40 years and was transplanted to colonial Taiwan, replacing its Qing-period Western-managed customs.

The transplantation of the customs system to colonial Taiwan

The Qing court established two forms of customs: foreign customs (*yangguan*) and native customs (*changguan*). Native customs was an institution that levied taxes on goods carried by domestic vessels. In 1684, Taiwan was formally incorporated into the territory of the Qing Empire and placed under the jurisdiction of the Fujian customs of Fujian Province. At that time, native customs had not yet been established. Foreign customs were imposed on goods carried by foreign vessels.²² In 1854, the foreign customs was established in Shanghai for the first time; it was managed by foreigners and was the origin of the modern Chinese customs system.²³ In 1860, Taiwan, in accordance with the Sino-British and Sino-French Beijing Treaties, opened Tamsui, Keelung, Anping and Takow as treaty ports. In 1862, the custom house was established in Tamsui and the

20. Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 3.

21. Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 3, 148–53 and 300–1.

22. Lin Yuju, *Qingdai Taiwan gangkou de kongjian jiegou* (Taipei, 1996), 264–6 and 271–3.

23. Chen Shiqi, *Zhongguo jindai haiguanshi wenti chutan* (Beijing, 1987), 5–16.

following year Keelung became its external port, with the two known collectively as the Tamsui customs. In 1864, the Qing court established the Takow customs, and in the following year the Anping customs; but because Anping was a major port, its formal name was Taiwan customs.²⁴ In short, the four treaty ports and the two customs systems were established after the opening of Taiwan and did not change until the Japanese occupation.

In April 1895, Taiwan was formally ceded to Japan. In May, the staff of the Governor-General's Office, appointed by the Imperial Military Headquarters in Kyoto,²⁵ immediately came to Taiwan with the first Governor-General Kabayama Sukenori (1837–1922). They arrived in Keelung on 5 June, and received the Keelung and Tamsui customs offices from the hands of H. B. Morse (1855–1934), the Commissioner of the Taiwan customs in the Qing Empire. In the south, which was still under the control of the Republic of Formosa, led by General Liu Yongfu (1837–1917), the Anping customs and Takow customs houses were not opened until 28 and 29 October respectively. They levied import and export taxes and taxes in tons, as well as handling ship management and inspection work.²⁶ In the early days of the Japanese occupation, however, a state of military emergency remained in place, and it was necessary to continue the institutions of the Qing Empire, to accept the four treaty ports (called general open ports), and to set up four customs to manage meteorological observations, as well as lighthouse and harbour services.²⁷

Customs officials were originally employees of the Ministry of War, but in July 1895 they were transferred to the Taiwan Governor-General's Office.²⁸ In 1896, the colonial government formally instituted customs officials, customs laws and customs jurisdictions, as well as the sites of customs agencies. The customs and its officials, which had previously come under the Ministry of Finance in the Japanese home islands, were transferred to the Taiwan Governor-General's Office.²⁹ Initially, in this office, the head of the Civilian Affairs Bureau was responsible for assisting the Governor-General with administrative and judicial affairs. The Civilian Affairs Bureau comprised seven departments (*bu*). The Department of Finance handled taxation, government budgeting and final accounts of revenue, and separate Tax and Tariff Divisions were established under its

24. Ye Zhenhui, *Qingji Taiwan kaibu zhi yanjiu*, 153 and 164–6.

25. Nomura Saiji was the Customs Identification Officer in charge at that time. Later he was commander of customs in Tamsui and Keelung as a Director of the Tariff Division after the original Western officials left Keelung and Tamsui. Tansui Zeikan, *Taiwan Zeikan jūnenshi* (Taipei, 1907), 37–8.

26. Taiwan Sōtokufu Zeikan, *Minami Nihon no sayaku* (Taipei, 1921), 1; Ōzono Ichizō, *Taiwan jiseki sōran* (Taipei, 1921), II, 228–9.

27. Ōzono Ichizō, *Taiwan jiseki sōran*, 230–1; Ide Kiwata, 'Ryō Tai irai no bōeki ni Seki suru hōsei', *Taiwan jihō*, 135 (1931), 21.

28. Ōzono Ichizō, *Taiwan jiseki sōran*, 229.

29. According to 'The Rewards and Disciplinary Sanctions of the Personnel Inspector of Customs' of 1899 [Zeikan kanri shōbatsu kisoku], the jurisdiction of executing the sanctions which had originally belonged to the Minister of the Treasury was transferred to the Taiwan Governor-General. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (Taipei, 1985), II (1866), 119; VI (1900), 24.

aegis.³⁰ The Tariff Division was responsible for customs revenue, import and export investigations, tax administration and the supervision of ships.³¹ The director of the Tariff Division was the Commissioner of the customs. On the other hand, in accord with the Qing customs, a fifth customs, the Tainan customs, was created; the post of the Commissioner of the Tamsui customs was held concurrently with that of Keelung, and the Commissioner of Anping was responsible for Tainan and Takow customs. In December, due to the fact that the Tainan customs and the Anping customs were in fact operated from the same port, the Tainan customs was abolished.³² In 1897, the organization of the Taiwan Governor-General's Office was again adjusted. The Department of Finance changed its name to the Bureau of Finance, while the Tax Division and Tariff Division were merged into the Division of Tax Affairs.³³ The Division of Tax Affairs was thus closely related to the customs.

Meanwhile, the colonial government promulgated the 'Official System of customs under the Taiwan Governor-General's Office'. The customs, which had originally been subordinate to the head of the Civilian Affairs Bureau, was now moved under the Governor-General. Its organizational structure was as follows:

Governor-General → Commissioner of Customs → Identification Officer (in charge of goods inspection and appraisal) → Assistant Identification Officer (cargo inspection and identification), Attaché (*zoku*), Personnel Inspector (customs police and handling of violations of the provisions) → Assistant Personnel Inspector.

Until 1943, when the new Harbour Bureau was established, the customs remained directly under the jurisdiction of the Taiwan Governor-General.³⁴ As an example, Figure 1 shows the structure of the Taiwan Governor-General's Office in 1904.³⁵

The main tasks of the customs office were as follows: collecting tariffs, taxes in tons, export taxes and customs income; responsibility for bonded warehouses, other warehouses, ship and cargo inspection, punishments for violation of tariff and tonnage rules, and investigations of access.³⁶

Under the customs, agencies were set up to be responsible for the administration of the relevant affairs within their jurisdiction; each was headed by a director. A Customs Supervision Office was also created; it was likewise headed by a director and carried out

30. The seven departments were as follows: Home Affairs, Foreign Affairs, Promotion of Industries, Finance, Education, Communications, and Judicial Affairs. Ōzono Ichizō, *Taiwan jiseki sōran*, II, 58–9.

31. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1896), II, 14.

32. Sōtokufu, *Taiwan Sōtokufu*, 115; Tansui Zeikan, *Taiwan Zeikan jūnenshi*, 49.

33. In 1901, the Tax Affairs Division was in charge of the import and export statistics. In 1902, the Commissioner of Customs in Tamsui held a concurrent post as an Adjunct Director of Tax Affairs. Taiwan Sōtokufu, *Meiji sanjū-nendo Taiwan Sōtokufu shokuinroku* (Taipei, 1902), 9; Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1901), VII, 15.

34. Taiwan Sōtokufu Zaimukyoku, *Taiwan no kanzei* (Taipei, 1935), 72; Tansui Zeikan, *Taiwan Zeikan jūnenshi*, 57.

35. Cai Shengzhang, 'Rizhi shiqi Taiwan "Tebie shu churu gang" zhi yanjiu', 125.

36. *Taiwan Sōtokufu fuho* (No. 371), 23 August 1899, 45.

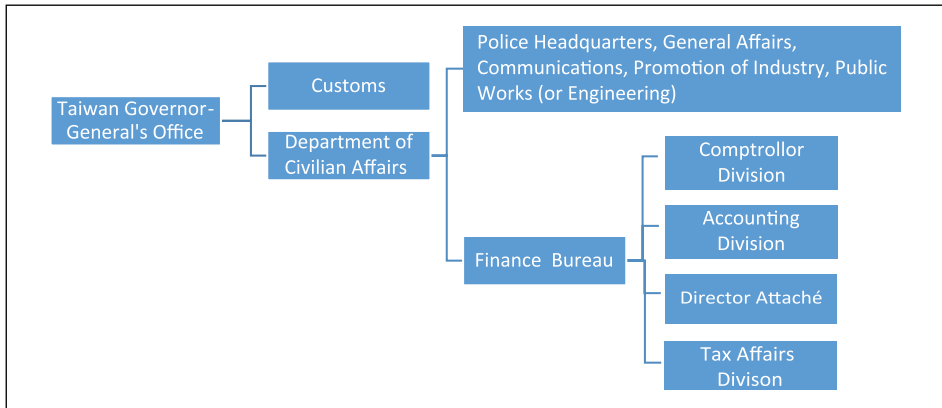


Figure 1. Office of the Taiwan Governor-General, Meiji 37 (1904).

Source: Taiwan Governor-General's Office, 'Forty Years of the Meiji Government Staff in Taiwan', *Taiwan Daily News* (Taipei), 1904.

the orders of the higher authorities. The Supervision Office oversaw the customs police and handled relevant violations.³⁷ In other words, the customs was only responsible for customs affairs; it did not continue the integrated system of harbour affairs and customs that had prevailed during the Qing Empire.

On the other hand, Japan had to deal with the treaty issues between the Qing and the Great Powers. Considering the international situation, its own diplomatic relations with the Great Powers, and setbacks from the Triple Intervention, as well as Taiwan's anti-Japanese movement, Japan could not ignore the influence of foreign forces. In February 1896, Foreign Minister Saionji Kinmochi (1849–1940) officially declared that the treaties between the Qing Empire and the allied countries could be conditionally applied to Taiwan.³⁸ However, the October 1858 addendum to the Treaty of Tientsin, 'Convention on the Rules of Trade Relations: Customs Tariffs', stipulated that 'the British would be invited to handle tariffs'. In 1859, the Qing government formally appointed Horatio Nelson Lay (1832–1898) as the Inspector General of the Imperial Maritime Customs Service; the treaty ports of Taiwan also came under his management. At the beginning of the Japanese occupation of Taiwan, issues necessarily arose concerning the customs and ownership of land and buildings, which entailed negotiations with foreigners to determine ownership or an appropriate price at which the Japanese side would buy back these properties.³⁹

In 1901, under the regimes of Kodama Gentaro (1852–1906) and Goto Shinpei (1857–1929), the Taiwanese armed anti-Japanese movement was gradually brought under control. Consequently, the colonial government began various infrastructural projects such as building harbours and railways and conducting land surveys. On the other hand, as mentioned above, after the new treaty with the Great Powers was implemented in the Japanese home islands in 1899, the customs adjusted the bureaucracy and reformed

37. Cai Shengzhang, 'Rizhi shiqi Taiwan "Tebie shu churu gang" zhi yanjiu', 126.

38. Ōzono Ichizō, *Taiwan jiseki sōran*, II, 229–31.

39. Cai Shengzhang, 'Rizhi shiqi Taiwan "Tebie shu churu gang" zhi yanjiu', 91.

customs affairs. As a result, it became necessary to reform Taiwan's customs system. In April 1901, the colonial government announced the revision of the customs bureaucracy. In September 1902, due to the relative scarcity of Taiwan customs officers compared to those in Japan, and the increasingly complicated nature of customs as trade and shipping developed, a new monitoring officer and technical staff were created. In 1904, as the divisions of the imperial customs system were not appropriate to Taiwan, the administrative structure was re-adjusted to meet the special conditions of the colony, making the customs a more flexible operation. In this reform, the six divisions were cut to three in order to reduce the size of the organization.⁴⁰ Moreover, another customs branch office was set up, and the Keelung and Takow customs were subordinated to the branch offices of Tamsui and of Anping customs respectively. That the Commissioner of the Tamsui customs held the post of Anping Customs Commissioner was a harbinger of the integration of Taiwan customs. In May 1909, the government made the Anping customs into a branch office of the Tamsui customs. The island's customs were finally unified.⁴¹

In October 1916, due to the fouling of Tamsui port, ships had problems with access, foreign trade was greatly reduced, and the amount of land freight between Dadaocheng (modern Taipei) and Keelung exceeded that of Tamsui. For these reasons, the site of the Tamsui customs was moved to Dadaocheng, which was convenient for traders and people.⁴² After the completion of the Keelung port construction, because of the rapid development of port services, in July 1921, the customs location was moved to Keelung and an agency set up in Taipei instead. This was later upgraded to a branch office in 1929. In June 1934, the prosperity of Kaohsiung port necessitated the separation of its customs, thus re-setting the customs bureaucracy. On 1 July, the Kaohsiung customs office was opened.⁴³ Taiwan now had two customs, one in Keelung and one in Kaohsiung, and in effect a period of parallel customs in the north and south commenced. This held until October 1939, when the newly-completed Hualien port was opened for international trade, though it only operated in this capacity until December 1943.⁴⁴ At that point,

40. The original customs system was divided into one department and six divisions: the Superintendent Department and the Secretariat, the Control, the Inspection, the Identification, the Collection and the General Affairs Divisions. In 1903, it changed its system to one department and three divisions to increase its efficiency; these were the Superintendent Department and the General Affairs Division, the Inspection Division, and the Executive Division. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1902), VIII, 227–8; (1904), X, 337; Tansui Zeikan, *Taiwan Zeikan jūnenshi*, 49–50.

41. Taiwan Sōtokufu Zeikan, *Minami Nihon no sayaku*, 1–2; Taiwan Sōtokufu, *Taiwan tōchi gaiyō* (Tokyo, 1945), 433.

42. It also set up agencies in both Dadaocheng and Taipei, as well as a sub-division in Tamsui. The Anping Branch Office set up an agency in Tainan, then another in Erzhongqiao, Tainan City. The Kaohsiung Branch Office set up an agency on Kaohsiung Harbour's wharf. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1916), XXII, 134; (1919), XXV, 374; Taiwan Sōtokufu Zeikan, *Minami Nihon no sayaku*, 2.

43. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1929), XXXV, 472.

44. In September 1939, the branch office in Hualien Harbour was established under the Keelung customs. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1939), XLV, 509; Taiwan Sōtokufu, *Taiwan tōchi gaiyō*, 433.

Taiwan went back to just two international ports, Keelung and Kaohsiung, in a system of parallel customs.

Maintaining established practices: From minor ports to specialist import-export ports

In the 1850s, before the opening of Taiwan, Western ships had come to Taiwan for trade with the acquiescence of local officials. In 1860, after the opening of the ports, Taiwan's minor ports not only directly conducted trade with China's coastal ports, but also with ports in Japan and Southeast Asia. In these minor ports, people, goods and information flowed, completely free from foreign customs control.⁴⁵ Therefore, after the Japanese took over Taiwan, in addition to extending the international ports according to the treaties of the Qing dynasty, the colonial government also set up special import-export ports. These were opened up to the junk trade with China in response to the trade conventions of Taiwan and China, the demands of local economic development and petitions from local businessmen and gentry. In contrast to the situation during the Qing dynasty, they were all under the customs jurisdiction;⁴⁶ the regional ports were thus finally absorbed into the imperial system. In October 1895, the government set up the first non-treaty port customs in Lukang, and built another in Jiugang, Hsinchu, in December. In January 1897, the colonial government officially announced the 'Constitution of Special Import-Export Ports', designating eight ports including Suao as special import-export ports.⁴⁷ In January 1899, Xiahukou port, which was located at Beigang Stream, was opened; in March, the Suao special import-export port was abolished because the value of its trade was not as high as that of the western ports, and its agency was closed as well.⁴⁸

In April 1901, the colonial government changed the customs agencies to branch offices. In June 1911, the customs branch offices were transferred to the jurisdiction of the sub-prefectures (*shicho*),⁴⁹ in which customs agencies or branch office agencies were set up.⁵⁰ However, because of silting, the junk trade between Taiwan and China declined, and as land transportation became convenient on the island, one by one these special ports were closed (see Table 1). In December 1943, after the Houlong port – the last one – closed, the system was completely abolished.⁵¹ The special import-export port system was the colonial government's effort to manage regional ports, which had functioned as local market centres since the Qing dynasty according to the conventions of trade with China. The rise and fall of these ports reflected how Taiwan's regional market followed

45. Lin Yuju, 'You sikou dao xiaokou', 167–8.

46. Taiwan Sōtokufu, *Taiwan tōchi gaiyō*, 434; Cai Shengzhang, 'Rizhi chuqi gangkou "jiaoshang" yu "tebie shu churu gang" zhi shezhi', *Taiwan wenxian*, 57, No. 4 (2006), 201.

47. Cai Shengzhang, 'Rizhi shiqi Taiwan "Tebie shu churu gang" zhi yanjiu', 126.

48. Shengzhang, 'Rizhi shiqi Taiwan', 104–5.

49. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1901), VII, 176–7.

50. Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 301.

51. Taiwan Sōtokufu, *Taiwan Sōtokufu jimu seiseki teiyō* (1907), XII, 319; (1917), XXIII, 170; Taiwan Sōtokufu, *Taiwan tōchi gaiyō*, 434.

Table 1. Taiwan's special import-export ports, 1896–1943.

Port	Customs agency, August 1897	Location	Start and end	Jurisdiction
Suao	Keelung customs, Suao agency	Suao (Taipei)	Feb 1896 Mar 1899	*
Jiugang	Tamsui customs, Jiugang agency	Jiugang (Taipei)	Dec 1895 Dec 1932	From south Nankan to the Jiugang coast
Houlong	Tamsui customs, Houlong agency	Houlong (Taichung)	Apr 1897 1943	From south Jiugang to the Daangang coast
Wuqi (Tugeku)	Tamsui customs, Wuqi agency**	Tugeku (Taichung)	Sep 1897 Dec 1932	From south Daangang to the Caogang coast
Lugang	Tamsui customs, Lugang agency	Lugang (Taichung)	Oct 1895 Nov 1942	From south Caogang to the Xiluoxi coast
Beigang Stream (Xiahukou)	Anping customs, Xiahukou agency***	Xiahukou (Taichung)	Jan 1899 Oct 1907	From south Xiluoxi to the Beigang coast
Dongshigang (Budaizui)	Anping customs, Donggang Agency****	Donggang (Tainan)	Jan 1896 Nov 1942	From south Beigang to the Xinwenzhuang
Donggang	Takow customs, Donggang agency	Donggang (Tainan)	Jan 1897 Nov 1917	From south Tamsui to the Fangliu coast
Magong	Anping customs, Magong Agency	Magong (Penghu sub-prefecture)	Jun 1897 Jul 1936	Along the coast of the Penghu Islands

Notes: *The Suao customs agency ceased operations in March 1899; **Because of changes in harbour conditions, the branch offices in the two ports of Wuqi and Tugeku moved back and forth (in 1904 from Wuqi to Tugeku and in 1915 from Tugeku to Wuqi); ***The Xiahukou customs agency was established in January 1899; in 1901, it was moved to the eastern coast of Beigang to better accommodate foreign ships; ****In January 1896 the Budaizui agency was closed and the office re-established at Dongshigang.

Sources: *Taiwan Sōtokufu fuho* (No. 36), 10 March 1897, 14; *Taiwan Sōtokufu fuho* (No. 38), 12 March 1897, 17; *Taiwan Sōtokufu fuho* (No. 449), 25 January 1899, 41; *Taiwan Sōtokufu fuho* (No. 654) 8 December 1899, 9; *Taiwan Sōtokufu, Taiwan Sōtokufu jimu seiseki teiyō* (1896), II, 118; *Taiwan Sōtokufu, Taiwan Sōtokufu jimu seiseki teiyō* (1901), VII, 175; *Taiwan Sōtokufu, Meiji shijū-nen Taiwan Sōtokufu shokuinroku* (Taipei: Taiwan nichinichi shinpō, 1904).

trade and traffic changes and was finally integrated into the economic system based on the north–south parallel customs during Japanese rule.

On the other hand, in February 1896, the Taiwan Governor-General's Office first set up a customs monitoring station in Dadaocheng, the distribution centre for goods transported from Tamsui port, and appointed a Personnel Inspector and an Assistant Personnel Inspector responsible for its management.⁵² In November 1899, in coastal ports that had not been opened to trade or places where the customs agency had been closed, Customs Supervision Offices were established to monitor trade, inspect goods, and prevent smuggling, illegal immigration and the importation of banned materials. In 1921, 27 Customs Supervision Offices were established.⁵³ In 1923, for reasons of administrative consolidation and fiscal austerity, these were reduced to nine.⁵⁴ Up until 1943, the establishment

52. *Taiwan Sōtokufu, Taiwan Sōtokufu jimu seiseki teiyō* (1896), II, 121.

53. *Sōtokufu, Taiwan Sōtokufu* (1899), V, 146–7; (1902), VIII, 229.

54. *Sōtokufu, Taiwan Sōtokufu* (1924), XXX, 415.

and abolition of Customs Supervision Offices continued.⁵⁵ In contrast to the eight special import-export ports that were designated for trade with China, the Customs Supervision Offices were apparently established in order to completely control the coast of Taiwan, eradicate smuggling and monitor ports that had not been opened.

In short, after the Japanese took over Taiwan, the colonial government continued to operate according to the trade traditions of the Qing dynasty and the development of the local economy. It still chose those ports with better conditions and locations to be special import-export ports. These became the centres of regional markets, or acted as major ports. The traffic of people and cargo between Taiwan and China continued, but compared with the Qing Dynasty, the number of open ports was greatly reduced. Moreover, the government set up Supervision Offices in ports that had not been opened in order to control the coast.

The establishment of Harbour Bureaus under wartime conditions

From 1895 on, as times changed, colonial Taiwan's customs system made adjustments and changes, but it generally aligned with that of the Japanese home islands. Under the customs, sub-prefectures, branch offices, agencies and supervision offices were set up to manage all types of ports.⁵⁶ However, in the 1940s, because conditions altered during the Second World War, Taiwan's customs system created a new mechanism that was very different from that of the colonial metropole.

First, in 1942, the United States set up the War Shipping Administration (WSA) to meet military demands for transportation of raw materials and to provide the Allies with weapons, food and other necessary supplies.⁵⁷ In Japan, by contrast, after the outbreak of the Pacific War, it was necessary to adjust the customs system because of the blockade by the Allied forces led by the United States, which led to a sharp decline in foreign trade and the reduction of customs business. Perhaps in imitation of the new institution in the United States, in November 1943, the imperial government created a Ministry of Transportation and Communications and replaced the Bureau of Maritime Affairs with the Maritime Bureau; all departments of customs affairs were integrated and the customs abolished in order to unify harbour administration.⁵⁸ In other words, with the advent of the Pacific War, the original customs duties shrank dramatically, and harbour management quickly became the focus of wartime institutional change.

Colonial Taiwan, likewise responding to circumstances, abolished the customs, but unlike the home country, it did not establish a Maritime Bureau. In December 1943, in line

55. In November 1899, the Superintendent Offices were first set up in Daan Harbor and Fanwa, where foreign ships frequently appeared. Taiwan Sōtokufu Zeikan, *Minami Nihon no sayaku*, 2. On the changes in the offices, see Cai Shengzhang, 'Rizhi shiqi Taiwan "Tebie shu churu gang" zhi yanjiu', 128–31.

56. Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 311.

57. 'Bei senji kaiunkyoku shinsetsu', *Taiwan nichinichi shinpō*, 11 February 1942, first edition.

58. Ōkurashō Kanzeikyoku, *Zeikan hyakunenshi*, 804–5; Taiwan Sōtokufu, *Taiwan tōchi gaiyō*, 433.

with wartime conditions, the Taiwan Governor-General's Office implemented administrative reform. Among these changes, due to the need to strengthen land and sea transportation, the Department of Maritime Affairs was established under the Transportation Bureau.⁵⁹ Moreover, Harbour Bureaus were set up in the two ports of Keelung and Kaohsiung to integrate the Customs Department, the Harbour Affairs Department, the Maritime Affairs Agency and the Port Affairs Agency. In addition to its General Affairs Division, the Harbour Bureau was divided into the Department of Operations, the Department of Customs and the Department of Port-Building. In total, there were three departments and nine divisions. Furthermore, branch bureaus, agencies and branch-bureau agencies were opened in the important ports.⁶⁰ On 3 and 8 December, the Harbour Bureaus of Kaohsiung and of Keelung officially opened.⁶¹ In February 1945, as customs business ground to a halt, the Governor-General's Office changed the Department of Customs to the Department of General Affairs, placing it in charge of tariff administration.⁶² That is to say, under Japanese colonial rule, port administration and customs service generally adopted a division of labour. However, under wartime conditions, the customs administration shrank and the importance of port management increased. As a result, the colonial government set up Harbour Bureaus in two international ports to replace the customs as the highest institution to integrate port affairs, sea transportation and customs affairs. However, the role of the Harbour Bureau and that of the Department of Marine Affairs under the Transportation Bureau to some extent overlapped.

59. Under the Harbour Bureau were the General Affairs Division, the Maritime Division, the Ships Division and the Harbour Division. 'Sōtokufu shinkyokuka kimaru', *Taiwan nichinichi shinpō*, 1 December 1943, first edition.

60. Under the Department of Operations were the Marine Division, the General Affairs Division, the Ships Division and the Quarantine Division. Under the Customs Bureau were the Tariff Division, the Supervision Division, and the Identification Division. Under the Port Affairs Division were the Executive Division and the Engineering Division. Under the Department of Harbour Affairs in Keelung were the Taipei Branch Bureau, Tamsui Branch Bureau and Hualien Harbour Branch Bureau. As for the agencies, there were Suao Agency, Jiugang Agency and Xinggao Agency. Under the Department of Harbour Affairs in Kaohsiung was the Anping Branch Bureau. As for the Agencies, there were Checheng Agency, Taitung Agency and Magong Agency. In terms of Branch-Bureau agencies, there was Budai Branch-Bureau Agency, which was under the Anping Branch Bureau. 'Sōtokufu shinkyokuka kimaru', *Taiwan nichinichi shinpō*, 1 December 1943, first edition.

61. In 1945, the administrative area of the Keelung Harbour Affairs Bureau comprised the three departments of Taipei, Hsinchu, and Taichung, as well as the sub-prefecture of Hualien. The administrative area of the Kaohsiung Harbour Affairs Bureau comprised the two departments of Kaohsiung and Tainan and the two sub-prefectures of Taitung and Penghu. Under the Keelung Harbour Affairs Bureau were the three branch bureaus of Taipei, Tamsui and Hualien Harbour; and under these branch bureaus were the three agencies of Suao, Jiugang and Wuqi respectively. Under the Kaohsiung Harbour Affairs Bureau were the Anping branch bureaus and the four agencies of Taitung, Checheng, Peimen (originally located in Budai), and Magong. 'Takao kōmukyoku kaichō', *Taiwan nichinichi shinpō*, 3 December 1943, fourth edition; 'Kiryū kōmukyoku kaichō shiki', *Taiwan nichinichi shinpō*, 8 December 1943, second evening edition. Taiwan Sōtokufu, *Taiwan tōchi gaiyō*, 433.

62. Gaoxiong Gangwuju, *Gaoxiong[Kaohsiung]gang* (Kaohsiung, 1949), 6–7.

Harbour Bureaus had been established in Imperial Japan as early as July 1898. Due to the flourishing of overseas trade, the cargo carried by ships in frequently accessed ports increased in amount and grew in complexity. In order to prevent violations and maintain order, the Meiji government issued ‘rules of open ports’. It also set up Harbour Bureaus in the three ports of Nagasaki, Kobe and Yokohama, and later also extended this institution to other ports and Manchuria.⁶³ In the 1890s, the Taiwan Governor-General’s Office repeatedly considered establishing Harbour Bureaus, but never did so.⁶⁴ Only in wartime did the colonial government set up a Harbour Bureau directly subordinate to the Governor-General. This represented not only a substantial improvement in the rank of the two international ports, but also a replacement of the original customs system and an integration of harbour administration, port building, shipping and customs. The new system came to an end as soon as the war ended in August 1945; in total, it had operated for less than two years. However, under *Kuomintang* (the Nationalist Party, hereafter KMT) rule, due to the competing jurisdictions over harbours between the Department of Transportation of the Taiwan Provincial Administrative Executive Office and the customs of the Ministry of Finance,⁶⁵ the original multiple functions of the Harbour Bureau were not only split, but the customs system of China was resumed,⁶⁶ while the institution of the Harbour Bureau was retained in the international ports. This dual structure, which was created by grafting the wartime colonial system onto the pre-war system of the Republic of China, is still in place.⁶⁷

63. Each Harbour Bureau had one chief. Under him were the Harbour Bureau Affairs Officer, the Port Control Officer, the Medical Officer, the Secretary, the Technicians, the Harbour Inspector and the Assistant Harbour Inspector. ‘Kōmukyoku kansei’, *Taiwan nichinichi shinpō*, 26 July 1898, first edition.

64. In the Meiji period, port administration and port construction were managed by harbour services. ‘Taiwan Sōtokufu kōmusho bunka kitei o tei muru-ken’, *Taiwan Sōtokufu Kōbun Ruisan*, vol. 1782, document no. 34, chapter 16, 25 May 1911.

65. Regarding the business conflicts around receiving work, port management, port engineering and lighting which arose between the customs and the Taiwan Provincial Governor-General’s Office in the immediate post-war period, please see Li Wenhuan, ‘Zhanhou chuqi (1945–1947) Taiwan sheng xingzheng zhangguan gongshu yu zhu Tai haiguan zhi jian de maodun yu chongtu’, 99–148.

66. The Harbour Bureau was received by the Transportation Bureau of the Taiwan Provincial Governor-General’s Office; the Customs Division, which had been under the Harbour Bureau, was received by the Ministry of Finance Customs; the Ships Division was received by the Shipping Bureau, and the Quarantine Division was transferred to the Department of Health. Gaoxiong Gangwujū, *Gaoxiong[Kaohsiung]gang*, 8.

67. The customs system was controlled by foreign management from 1854. In the 1920s, this foreign control was gradually suppressed by the KMT. In 1945, the customs systems were placed directly under the Ministry of Finance. This was also a symbol of the decline of the power of the traditional Chinese customs, which in the late Qing dynasty had controlled harbour affairs, shipping and taxes. For more detail, see Benjamin Geoffrey White, ‘“A Question of Principle with Political Implications”: Investigating Collaboration in the Chinese Maritime Customs Service, 1945–1946’, *Modern Asian Studies*, 44, No. 3 (2010), 517–46.

Conclusion

In the mid-nineteenth century, both China and Japan almost simultaneously came under the huge influence of Western powers. The impact and the different ways it played out in each country can be observed through the development of their respective customs systems.

In the 1850s, with the acquiescence of local officials, Taiwan's ports were gradually opened to the outside world in a comprehensive fashion. In 1860, after the opening of Taiwan, the Qing government set up four treaty ports in the north and south of the island; it also established the foreign customs, which combined port administration and customs affairs under one management. On the other hand, the regional ports were also under the management of local officials and these minor ports became nodes of direct transport and trade with the outside world; their trade circles reached as far as Southeast Asia and Japan, and were free from the jurisdiction of the foreign customs. As a result, there were two systems – foreign customs and minor ports – managing the movement of people and cargo in late Qing Taiwan. The situation did not change until 1895 when Japan took over Taiwan.

The establishment of the modern customs system in Japan originated from the opening of Japan in the 1850s. Unlike the Qing Empire, which adopted a foreign-managed, Western-style customs system that combined customs and harbour affairs, Japan set up its own customs mechanism that split the customs business and harbour administration. This evolved from the *Unjoshō* into the customs, until, in the late 1890s, the customs system reached its final form. In 1895, Taiwan was ceded to Japan, and the Japanese-style customs system was transplanted to the new colony. However, the Taiwan customs did not belong to the Ministry of Finance but was directly managed by the Taiwan Governor-General's Office. It remained under the jurisdiction of the Governor-General for the long term, as the administration of specially ruled areas was different from that of the home country. However, as times changed and foreign trade evolved, the customs came to be managed by parallel customs, moving from the four customs districts of north and south to only two customs; the organization and bureaucracy of the customs also continued to change.

Second, in addition to establishing customs in the international ports, and in response to the existence of minor ports in the late Qing dynasty and to the development of the local economy, the colonial government selected eight places to serve as special import-export ports to continue the junk trade with China. These ports were also under customs control and became major nodes for the local market. However, due to the silting up of ports, the decline of trade with China, and the development of land transport on the island, these ports were closed, one after another. The rise and fall of import-export ports not only reflect the existence of Taiwan's regional market centres or major ports, but also shows that the regional market was gradually integrated into market networks based on the international ports in the north and south of the island. In addition, monitoring stations were set up in unofficial ports to suppress smuggling and to monitor the coast. In other words, the colonial government clearly divided the port management hierarchy of Taiwan into three levels: the customs, the agencies (branch offices, sub-prefectures) and supervision offices. The aim was to achieve comprehensive control of the coast as a modern sovereign state. The flow of – and information about – people and cargos of the colonies were to be completely under the control of the customs.

Moreover, once Japan took over Taiwan, the island's customs system continued to make adjustments and undergo change over time, but it was generally the same as that of the home country. This remained the case until the 1940s, when, because of the new situation presented by the Second World War, the customs system was altered and became very different from that of Japan. The Harbour Bureau was instituted, the customs were abolished, and a new mechanism was created to integrate harbour administration, shipping and customs business until the end of the war. The Harbour Bureau system was implemented in its original form for less than two years, but it was retained after the war because of the competition between the Taiwan Provincial Administrative Executive Office and the customs. This resulted in a dual structure, which was created by grafting the wartime colonial system onto the pre-war system of the Republic of China.

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Appendix

Glossary

Anping	安平	Liu Yongfu	劉永福
Beigang	北港	Lugang	鹿港
Budai	布袋	Magong	馬公
Budaizui	布袋嘴	Nankan	南坎
Caogang	草港	Penghu	澎湖
Chang Shen-fu	張申福	shupan	書辦
changguan	常關	Suao	蘇澳
Checheng	車城	Taichung	台中
Daangang	大安港	Tainan	台南
Dadaocheng	大稻埕	Taipei	台北
Daoguang	道光	Taitung	台東
Donggang	東港	Takow	打狗
Dongshigang	東石港	Tamsui	淡水

(Continued)

Appendix. (Continued)

Erzhongqiao	二重橋	Tientsin	天津
Fangliu	枋寮	Tugeku	塗葛窟
Fanwa	番挖	Unjoshō	運上所
Houlong	後龍	Wuqi	梧棲
Hsia Ting-yao	夏廷耀	Xiahukou	下湖口
Hsinchu	新竹	Xiluoxi	西螺溪
Hualien	花蓮	Xingwenzhuang	新塹庄
Jiugang	舊港	yangguan	洋關
Kaohsiung	高雄	Zeikan	稅關
Keelung	基隆	Zhengkou	正口
Kuomintang	國民黨		
Keelung	基隆		

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