

# 摘要

從日治中期以來就對殖民地政府財政貢獻卓越的臺灣煙酒專賣事業，於1945年10月底政權易手後，依然為新統治者所倚重，在終戰初期的財政上繼續扮演著舉足輕重的角色。

純就歷史的角度來看，以煙酒專賣事業在近代臺灣財政上所佔的份量，理應成為眾所矚目的焦點，唯因戰後千頭萬緒又百廢待舉，新來政權行政效率欠佳也無心兼顧，任憑許多與臺灣國家社會政經建設有關的資料散佚流失，終致釀成一段令人扼腕的歷史空白。

基於尊重史實的態度，本論文乃從紮下臺灣專賣事業雄厚根基的日治時期談起，但旨在探討國民黨政府的對臺接收政策、戰後如何接收原屬於總督府公產的臺灣專賣事業、接掌之後如何維持營運、又曾經面臨哪些難題，以及終戰初期臺灣煙酒專賣收益對政府歲入的重要性等等議題。

終戰初期，在積極復元的過程中，臺灣社會同時也出現嚴重的適應不良症候群，尤其是國民黨政府若干罔顧民情民意的政策與作為，導致政局動盪，經濟更形蕭條，民怨沸騰。終於1947年2月27日傍晚，經由一起武裝緝私員警取締人民販售私煙案現場處理失當而引爆震驚國際的慘劇——「二二八事件」，當然也在本研究檢視之列。

本論文試圖結合當年有限的史料，以及解嚴後陸續出土的官方檔案文獻與民間研究成果，期能以較為寬闊而多元的視野，重新呈現臺灣煙酒專賣事業在終戰初期的樣貌，俾補綴這一段現已鮮為人知或疏忽遺漏的臺灣現代史，甚且充實現階段「臺灣研究」的內涵。

關鍵詞：煙酒專賣、臺灣總督府、臺灣省行政長官公署、軍事接管、接收、貪污

# Abstract

The monopoly of tobacco and wine in Taiwan has been a major source of revenue for the Japanese Colonial Government since the middle period of its occupation. After Japan ceded Taiwan to the Nationalist Government of China in October 1945, it continued to be the policy of the new ruling power, the result of which greatly redounded to the new government's fiscal income, especially during the early post-war years. As the monopoly policy has left a deep imprint on Taiwan's economics, it should have been the focus of much attention. Nevertheless, due to the ruins ravaged by the war and the ineptitude of the government, a lot of historical documents concerning Taiwanese society and economic development were lost, leaving a blank of the history of the monopoly policy.

This dissertation aims to survey the history of tobacco and wine monopoly in Taiwan. Starting with the Japanese Colonial Government which laid down a good foundation of the monopoly policy, my research would then focus on the policy of the Nationalist Government toward Taiwan after reclaiming its territory, the way the new government took over the monopoly business and kept it running, the kind of problem it confronted, and the significance of the monopoly business in its contribution to the government's revenue. The author would also examine the political incident related to the monopoly business, arguing that the real cause of the February 28 Incident(known in Chinese as the "2-2-8 Incident"), though triggered by an anti-smuggling crackdown on February 27, 1947, was Taiwanese refusal to accede to the peremptory policies set by Kuomintang(Nationalist Party or KMT) Government.

This research is done based on the limited first-hand documents and the newly released governmental archives, besides some non-governmental documents. Efforts have been made to reconstruct the history of the tobacco and wine monopoly business in the early post-war years with a view to enriching the Taiwan Studies.

**Keywords:** tobacco and wine monopoly, Taiwan Governor's Office, Taiwan Provincial Administrative Executive Office, military occupation, taking over, corruption