

31835/1920

Custom House, London, E.C.3.  
26th October, 1920.

Particular to Collectors (Customs).

SUGGLING. OPTION OF DEPOSIT OF TREBLE DUTY-PAID VALUE.

As an experimental measure the Board authorize senior officers, not being below the rank of Surveyor or Chief Preventive Officer, in the exercise of their discretion, to offer in certain cases the option of deposit of treble the duty-paid value of the goods up to a duty limit not exceeding 50s. instead of 25s. as laid down in Rule (2), p. 12 of Customs Code Vol. 1, Part 1. This discretionary authority is only to be exercised :-

- (1) Where the goods seized are mainly or wholly Cigars or Spirits of any kind (including liqueurs and perfumed spirits).
- (2) Where the senior officer concerned is of opinion that the consequences of bringing the accused before a Magistrate would be disproportionate to the gravity of the offence.

A return is to be made as soon as possible after the 31st March, 1921 from all ports ac., at which an officer entitled to exercise discretion under this Circular is stationed, giving as from the date of receipt of this Circular till 31st March, 1921 -

- (1) the number of seizures of cigars or spirits in which the duty exceeded 25s. but did not exceed 50s;
- (2) the number of such cases in which the option of deposit was allowed;
- (3) the number of such cases in which the option of deposit was not allowed;
- (4) brief particulars of the cases under (2) and (3) with the reasons in each case for the discretionary action taken. (The relative form 45B should be attached, if at the port, or if registered, a reference given).

The terms of this Circular are to be communicated to Officers concerned.

BY ORDER OF THE BOARD,

A. J. DYKE.

This Circular has not been sent to Districted Ports).

(C 319)