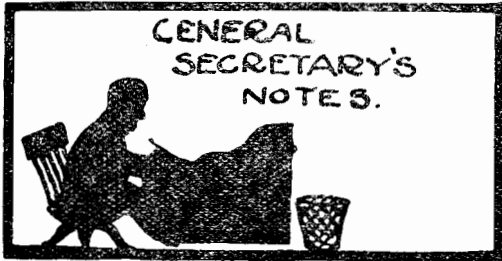


# The Customs Journal.

No. 556.

February 13th, 1926.

Fortnightly.



Communications relative to this column should be addressed to Mr. J. Merron, 167, Clive Road, West Dulwich, London, S.E.21.

By the time these Notes are being read, the examination candidates will have been through the great ordeal. Owing to the large number called on this occasion there will, no doubt, be a more than usual amount of interest in the event. For some time past we have had quite a lot of discussion regarding the method of promotion in the Waterguard. Some say there should be no examination; others agree with the examination method, but think it could be improved upon.

In view of this, I hope that some of the candidates will take the opportunity to contribute to the "Journal" an account of their personal impressions. They would probably find the task a pleasant change from the months they have spent in steady grind at dry regulations. A number of first-hand opinions broadcast in the columns of the "Journal" would be welcomed by those officers who still have the examination ahead of them.

For my own part I consider that, putting aside the question of whether there should or should not be an examination, the test for promotion to the Preventive Officer Grade is now as fair as any to be found in the Civil Service—or out of it.

When one thinks of the abundant hostile criticism usually levelled at every kind of written test, it strikes one as remarkable that in the case of the Preventive Officers' examination most of the candidates have no hesitation in testifying as to the fairness of the questions set for them.

There is evidence that pains are taken to keep out anything ambiguous in the framing of questions. Specially prepared pitfalls appear to be a thing of the past. This is quickly realised by the man who has honestly studied, and he immediately acquires a confidence which enables him to put forth his best.

I can think of only one improvement that might be made, and that is to provide a wider range of questions at the written test, out of which the candidate could select the specified number to be answered. Examinations are often compared to a race, and I think it is true to say, regarding the Waterguard examination, that there is a possibility of the short-distance sprinter standing a better chance than the long-distance man. We not infrequently hear of candidates congratulating themselves on finding that the questions just suited them. Some tutors have an uncanny gift for forecasting the type of questions likely to be put.

This is very nice for the man who "crams" for the examination; but I am inclined to think that the long-distance man, knowing all his subjects well, would prefer to have a wider choice of questions so that he could have increased chances of selecting something on which he could indicate his practical grip of the regulations.

It must be admitted that the Oral test favours the man with a sound knowledge of Waterguard work, but, even so, he needs to do extremely well in the Oral if he is to pick up ground lost as a result of striking a bad patch in the written test.

The framing of questions is undoubtedly an anxious and a difficult task, and the only justification for a larger number of questions would be definite proof that it would lead to a truer assessment of a candidate's ability. It would be interesting to hear what some of the candidates at this examination think about it.

I don't suppose that any of the people who have been wrestling with the Regulations during the past few months would agree that the scope is too limited to allow of additional questions. One ambition of the P.S.A. is eventually to prove that it would be a difficult matter to place the scope of possible questions within any limits whatever. The efficient Waterguard man must be a veritable encyclopedia.

\* \* \* \* \*

Several articles have appeared lately in the various newspapers emphasising the importance of effective Revenue protection. One paper attributes the financial difficulties of France to the inadequate measures taken for the prevention of fraud on the Revenue. The writer referred particularly to the folly of spending too little on the defence forces. He stressed the point that it had proved to be a very bad policy to be too economical in this direction.

Another writer drew a picture of the Spanish Customs. Most Waterguard Officers are well aware of the conditions prevailing in that country. The Customs Officers of Spain are

remunerated something on the same basis as usually applies to hotel waiters, and apparently are much more obliging.

It is gratifying to know that all these people who write have a great regard for the English Customs. It is all the more gratifying when we realise that when they think of the English Customs it is the Waterguard Department they have in mind—though they perhaps do not know it by that name.

\* \* \*

Talking of the importance of Waterguard work reminds me that a case was recently reported in the newspapers regarding a prosecution in connection with the illegal importation of a dog at Dover.

The prosecuting solicitor emphasised the gravity of the offence by quoting a case that happened during the war when a dog was smuggled into this country by aeroplane. The result of this illegal importation was that no less than three train loads of people subsequently went to Paris for the Pasteur treatment.

The regulations dealing with the importation of dogs constitute one small item of those wonderful "miscellaneous duties."

\* \* \*

Members who are just now focussing their attention on Arbitration will be interested to hear that the Prime Minister has definitely refused to receive a deputation from the National Staff Side regarding unsatisfactory working of the Civil Service arbitration machinery. After much discussion at the last meeting of the Staff Side it was decided to accept the offer of an interview with the Financial Secretary. This decision will be met with much disapproval in many quarters.

\* \* \*

The Official Side of the National Council have been asked to co-operate with the Staff Side in the issue of a memorandum to the Service repeating the Official statement made on the inception of Whitleyism in the Civil Service regarding the conditions governing representation on Whitley Councils and Committees.

The request has been refused on the grounds that, in the opinion of the Official Side, these conditions must already be well known to the whole Service.

In case they are not so well known as the Official Side appear to think, the following extract from Clause 3 (a) of the Memorandum on the setting up of Departmental Councils in the Administrative and Legal Departments of the Civil Service in 1919 ought to make things quite clear in Waterguard circles:—

"It should be pointed out that as the scheme is based on the principle of representation by Associations, and as only those members of the staff of the Department who are members of Associations will have representation on the Departmental Council, it will be necessary for officers who have not yet joined Associations to consider whether they will become members of an Association."

Frequently complaints come to headquarters that non-members have benefited through action taken on Local Whitley Committees. Naturally, the honest member who is pulling his weight is much incensed when this kind of thing occurs. Unfortunately, it is rarely possible to exclude non-members from partaking of the benefits accruing to the labours of their colleagues. One can only imagine the mentality of the non-members who take advantage of this situation. They are sorry spectacles and are not to be envied.

The spirit which causes men of the same cloth to combine for their mutual protection and advancement is the same spirit without which patriotism cannot live. One can best describe the man who lacks this spirit by quoting the well-known lines by Sir Walter Scott:—

"The wretch, concentered all in self,  
Living, shall forfeit fair renown,  
And, doubly dying, shall go down  
To the vile dust, from whence he sprung  
Unwept, unhonoured, and unsung."

But still, I have no doubt that there are many non-members who are too materialistic to care a brass button what will happen once the "vile dust" gets them.

\* \* \*

In this issue is published a circular letter from the Civil Service Housing Association. It is hoped that members will give it special attention, because it provides full information concerning the final result of the efforts by the National Staff Side to comply with the demand from Civil Servants generally for a scheme that would solve their housing difficulties.

The people responsible for the founding of the Housing Association are to be commended for the very energetic manner in which they have tackled the problem. Once it became definite that no practical assistance would be forthcoming from the Treasury, the Staff Side immediately got to work and in a short space of time produced the scheme now offered to the Service. If the rank and file do their part with an equal thoroughness, there can be no doubt that the new Association will become a most beneficial institution for Civil Servants.

The whole project is framed on broad lines, and does not confine attention only to the immediate demand for housing accommodation, but provides opportunity for people who in the future will require houses. Thus, for a payment of £1 per month anyone can join the Savings Section. The money paid earns interest, and can be utilised for house purchase under the most favourable conditions.

The Housing Association will be able to provide houses to let as well as for sale. This is a very valuable departure so far as the Waterguard Department is concerned, because many officers are disinclined to take the responsibility of buying a house in view of the ever present possibility of transfer to some other port.

The renting of a house by an individual is dependant upon his making an investment, or an investment being made by his Association. This can be done under three headings: on deposit, in share capital, in loan capital. The rates of interest are at least as good as in any other sound investment.

A scheme of this kind cannot, of course, be launched without cash. It is urgent, therefore, that every interested member should act promptly in deciding how much material support he can give. A great deal depends upon the obtaining of the sum of £2,400 in capital before the end of this month.

The P.S.A. Council are already considering what action the Association will take in the matter, and I would ask members to take immediate steps to instruct their Councillors, so that there will be no delay in coming to a decision.

Individual members desiring to invest should communicate direct with the Housing Association.

\* \* \* \*

The Civil Service Confederation has adopted a resolution claiming that salaries should be paid in equal monthly instalments. The equal payments to be decided upon after deduction of Income Tax and any other charges. Many Civil Servants on small salaries—frequently in the region of £10 per month—find the present system of unequal payments a great hardship.

\* \* \* \*

Officers who have submitted claims in connection with "Earmarked Posts" are informed that the matter is still under discussion. The National Staff Side is giving it full attention, and any developments will immediately be reported.

J. MERRON.

## Armistice Day, 1925, Wreath Fund.

The following are details of the Balance Sheet:—

Receipts: £55 10s. 10d.

Wreaths, £25 1s. 6d.; To Customs and Excise Orphans', Widows' and War Memorial Fund, £15 4s. 8d.; To Customs and Excise (London) Temporary Staff Benevolent Fund, £15 4s. 8d. Total: £55 10s. 10d.

The surplus was divided equally between the Customs and Excise Orphans', Widows' and War Memorial Fund and the Customs and Excise (London) Temporary Staff Benevolent Fund.

(Sd.) R. JOHNSON,

Hon. Treasurer.

(Sd.) C. M. WOODFORD.

Jan. 22nd, 1926.

**TUITION.**—"Wems" commences a class next month of correspondence tuition. Reply—"Wems," c/o Editor, 59, Etta Street, Deptford, London, S.E.8. 557

## Civil Service Housing Association.

Parliament Mansions,

Victoria Street,

Westminster.

January 30th, 1926.

TO ALL CIVIL SERVANTS.

Dear Sir or Madam,

This Association, formed under the authority of the Staff Side of the National Whitley Council in order to assist in the provision of houses for Civil Servants, now asks for your support—

(a) By becoming a member, and

(b) By your investing money in the share or loan capital of the Association.

WHAT WE WANT TO DO.

The desire of the Association is to supplement all existing means by which Civil Servants can obtain houses. Many good schemes already exist, and we do not desire to compete with or to supersede any of them. We have gone into this business at the express request of hundreds of Civil Servants who, in spite of the activities of existing agencies, are compelled to pay an exorbitant price for inadequate accommodation. It was to emphasise the great difference between this scheme and all the others at present before Civil Servants that we referred in our preliminary notice to a proposal to build 50 houses. The only way to increase the supply of houses is to build them, and we are still insistent upon this fundamental part of our programme, for we desire that our Association shall make a *real* contribution to the solution of the housing problem and shall not merely be a finance-manipulating organisation. In the meantime we have been getting down to business.

WHAT WE HAVE DONE.

We have arranged the following *for members only*:—

1.—Houses to Let.—Subject to the satisfactory conclusion of certain negotiations we shall have twelve houses to let. Eight of these have three bedrooms each—rent £75 (approximately); four have four bedrooms each—rent £80 (approximately). These houses are being erected in a very pleasant town within 45 minutes' rail journey of London. Season ticket £21 a year. Local rates about £10 a year each house. Detailed particulars will be supplied to *members only* as soon as negotiations are completed.

The carrying out of this scheme depends on the obtaining of £2,400 capital by February 28th. The houses will accordingly be reserved in the first instance for persons investing in the share capital of the Housing Association or, possibly, for the nominated members of Civil Service Associations who make a similar investment.

If you want to rent a house, invest, or ask your Association to invest, in the Housing Association.

2.—Arrangements are well in hand for the provision of other houses both *to be let* and *for sale*, but here again finance will be required. We

desire particularly to provide cheaper houses and to commence operations in other areas.

3.—Even without special finance the Association can at once do the following things *for members only*:—

(a) We can answer questions about housing law, particularly the best way to obtain subsidies and loans for building houses: no fee for this.

(b) In several localities (but not in all) we can arrange for a 90 per cent. advance on the Building Society valuation of any house built by a builder of substance and sound reputation: for this a fee of £1 per cent. of the valuation is charged.

(c) In regard to certain estates we can not only arrange for a 90 per cent. advance, but for the reduction of the repayments in earlier years, so that the normal increments of the salary scale will tend to meet the heavier payments in later years: same fee as (b).

(d) We can advise you as to the best Building Society or Insurance Company to meet your particular case: no fee.

(e) We can arrange in proper cases for professional advice of architects, surveyors and valuers: fees according to circumstances.

(f) We can sell a house to you: fees to be prescribed.

In short, any Civil Servant desiring to rent, lease, buy or sell a house can help himself and his colleagues by joining the Housing Association and putting his business with us.

#### SAVINGS SECTION.

If you do not want a house at once, you will do some day. Join the Savings Section now. You pay £1 a month and from time to time interest will be credited to you at a rate determined according to experience.

#### PROVINCIAL ACTIVITIES.

The requirements of provincial members will be carefully studied and special arrangements made. When sufficient members are enrolled in the Housing Association from any given area, a local group will be formed.

#### HOW TO BECOME A MEMBER.

A member *must* hold one share of £1 in the Association, which is similar in structure to a limited liability company, but is being registered for convenience under the Industrial and Provident Societies Acts. The profits on share capital are limited to a maximum of 6 per cent. per annum, and no liability rests upon any member beyond the payment to be made for his share. Individuals and societies may become members. All individual members of the Housing Association must be fully paid members or officers of a Civil Service Staff Association recognised by the Staff Side of the National Whitley Council.

#### INVESTMENT IN THE ASSOCIATION.

The Association is a sound investment, and money can be placed with it in three ways: (a) on deposit, (b) in share capital, and (c) in loan capital.

The rates of interest on deposit will vary from time to time. No deposit rate has yet been fixed.

The rate of interest on loan capital is 5 per cent. per annum.

The rate of interest on share capital will never exceed 6 per cent. per annum, and the actual yield will of course depend on the management and policy of the Association as determined from time to time by general meetings.

#### MANAGEMENT.

The management of the Association is at present in the hands of the following Committee:—

Mr. George Middleton (Chairman), Mr. F. G. Birkett, Mr. G. Chase, Mr. A. J. C. Edwards, Miss Dorothy Hall, Mr. F. A. A. Menzler, Mr. S. Slocombe, Mr. A. C. Winyard, and Mr. Walter G. Boys (Acting Secretary).

These have power to co-opt. A general meeting will be held in due course, when the Officers and Committee will be subject to election by the members.

We should like to appeal, particularly to Association leaders and to those who occupy senior positions in the Service, for a little idealism as well as business acumen in the way in which this proposition is regarded. We shall want big investments both from individuals and organisations, but at the moment our desire is to have tangible evidence of general support, and we want immediately twenty investments of £100 each, some smaller investments, and a very large number of individual members and investors from all parts of the Service. It is only in this way that we can hope to relieve the real hardships now suffered by some of our colleagues on account of the shortage of houses.

We are, Dear Sir, or Madam,

Your obedient servants,

GEORGE MIDDLETON,

Chairman.

WALTER G. BOYS,

Acting Secretary.

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#### Obituary.

Mr. B. J. MACILROY.

Following a long and particularly painful illness, Mr. B. J. Macilroy, A.P.O. (retired), London, passed away on the morning of Saturday, January 30th. Mr. Macilroy served as an A.P.O. for many years in London and was, during the war, engaged on active service with H.M. Forces. It was during this period that he received injuries which probably had some bearing on his premature retirement from this Service a little over a year ago at the age of 52.

The interment took place on Friday, February 5th, at Ladywell Cemetery, after the first part of the service had been said at All Saints' Church, Rotherhithe. A wreath was sent by his late colleagues in London.

To Mrs. Macilroy, their son and daughter, we offer our sincere sympathy in their bereavement.

## Civil Service Confederation.

### REPORT OF EXECUTIVE COMMITTEE MEETING.

A meeting of the Executive Committee of the Civil Service Confederation was held on Monday, February 1st, 1926, at the Church House, Westminster, S.W.1. Mr. W. H. James presided over an attendance of thirty-two.

On the subject of House Purchase, a communication was received from the Civil Service Housing Association announcing that this Association had now been definitely formed under the authority of the Staff Side of the National Whitley Council, in order to assist in the provision of houses for Civil Servants. All Civil Servants were asked to support this Association by (a) becoming members and (b) investing money in the share or loan capital of the Association. It was agreed to refer to the Finance and Organisation Committee for consideration and report the question of possible investment of some portion of Confederation funds (i.) on deposit, (ii.) in share capital, or (iii.) in loan capital.

Mr. W. J. Brown called attention to the desire manifested by the Official Side to resume the system of open recruitment from outside the Service for Grades above the basic Grade, and it was agreed that this subject be discussed at the next meeting of the Executive Committee.

On the motion of the Customs and Excise Federation a resolution was adopted that service with H.M. Forces under "duration of war" contracts be counted as service for Civil Service superannuation, and it was agreed that this resolution be referred to the Superannuation Committee of the National Staff Side for appropriate action.

The Honorary Treasurer presented the statement of accounts for the nine months ended December 31st, 1925, and the estimates of income and expenditure for the financial year 1926-27, which were adopted.

Applications for membership of the Confederation from the National Foremen's Association, in respect of 120 members of the Association engaged in the Air Ministry, Admiralty, Office of Works, and other Government Departments, and from the Geological Survey of Great Britain Draughtsmen's Association, London Office (ten members), were received. It was agreed that these organisations be admitted to membership and both allocated to the Professional and Technical Group.

It was reported that the Sorter Tracers' Association had ceased to exist on January 31st, 1926, the Class having become moribund, and the members had been merged in the Union of Post Office Workers.

Correspondence with the Admiralty in regard to the reduction of Pembroke and Rosyth Dockyards was read, and it was agreed to pursue further a number of points on which the Admiralty communication did not appear to be satisfactory. It was reported that a number of established men over 60 years of age at Sheerness and Portsmouth Dockyards had been discharged on pension, and it was agreed to make representations to the Admiralty with a view to expediting the payment of the pensions due to these men.

Discussion took place on certain proposals made in regard to the payment of salary and deduction of income tax, on which the opinions of constituent organisations had been sought, and a resolution was carried that net salary should be paid in twelve equal instalments.

The Sub-Committee appointed by the Executive Committee to explore the possibility of hastening the settlement of the question of increasing the retiring gratuity of unestablished classes presented its first report, and, on the recommendation of the Sub-Committee, the Executive Committee agreed to recommend to the Superannuation Committee of the National Staff Side that the proposal for the increase of the retiring gratuity to unestablished classes after fifteen years' service from one week's pay to one month's pay for each year of service be amended (a) by providing for the reduction of the qualifying period from fifteen to ten years, and (b) so as to provide for the retiring gratuity being reckoned on the basis of one-thirtieth of the annual salary and emoluments multiplied by the number of completed years of service.

Reports were presented on recent proceedings of the National Whitley Council and the National Federation of Professional Workers. In connection with the annual conference of the National Federation of Professional Workers, held on February 6th, it was resolved that Mr. Walter G. Boys be nominated for the Vice-Presidency of the Federation.

Discussion took place on the question of the desirability or otherwise of staff participation in the Civil Service Dinner on February 12th in view of the attitude of the Treasury towards the Civil Service, and a resolution was carried that the Confederation should ask for a special meeting of the National Staff Side to consider the question of withdrawing the National Staff Side representatives from the Civil Service Dinner Committee.

## Watches in Slippers.

Denying that he possessed anything liable to duty, a passenger at Dover was detected in an attempt to import watches and component parts without payment of duty. Mr. E. Hall, A.P.O., examined the baggage and found a package of watch parts, and asked the passenger if he had any more, receiving a negative reply. Subsequently another package was found containing

watch parts, and in another piece of baggage a watch was found in each of a pair of slippers.

Mr. B. T. White, C.P.O., who prosecuted, said that the Customs looked on the case as a serious one, particularly as the defendant was employed by a watch company, and also because of the ingenious manner in which the watches had been concealed.

The Bench imposed the treble value and duty, £51 12s., and costs, and gave defendant a week in which to pay.

## Examination for Promotion to the Rank of Preventive Officer.

February 9th, 1926.

Total marks obtainable for this paper: 600.  
Total marks obtainable.—Paper I., 600;  
Paper II., 400; Oral, 400; Total, 1,400.

### FIRST PAPER.

Time allowed, 3 hours. 10 a.m. to 1 p.m.  
Questions 1 and 2 must be taken, but of the remaining six only four are to be taken.

Each of the last six questions carries an equal number of marks.

1.—Write a report to your Superior Officer on one of the following incidents, stating fully your proceedings and what you, as a Preventive Officer, considered it necessary to do:—

(a) At 8 p.m. you intercept at landing the master of a local tug. In reply to questions he produces a pound of Cavendish Tobacco, stating that it had been given to him by the master of a certain vessel he had been assisting into harbour on her arrival from Foreign. He informs you that the tug must leave for another port during the night and he is anxious to avoid any delay in departure.

(b) On boarding a vessel which is on the point of departing for a Foreign port you find 2 lb. of Cavendish Tobacco concealed on the person of a dock official who is about to land. He states that the steward had given him the Tobacco. The steward admits that he did, and informs you that he had obtained the tobacco by breaking the official seal securing the ship's stores.

2.—Describe fully what action you would take as a Preventive Officer in dealing with the following cases:—

(a) A passenger on landing from Boulogne produces to you two new silk dresses, stating they were purchased in Paris the day before. She informs you that she is en route to America, where she resides, and that one of the dresses is intended as a present to her daughter in New York and the other for her own use.

(b) On examining the effects of a Chinese seaman you discover a quantity of raw opium concealed among clothing.

(c) The master of a vessel on arrival from Marseilles, at the Boarding Station reports a

case of sickness on board, but is unable to state its nature as there is no surgeon on board.

(d) On production of 3 cases of spirits removed from another port for shipment as stores, you discover in the case selected for examination that four bottles have been broken.

3.—(a) A baggage agent produces to you 8 packages of private effects for clearance and the owners' declaration on the approved form 2 (b). On examining a selected package you discover, wrapped in clothing, 2 bottles of Bay Rum (.22 gall.) which had not been declared. Describe your procedure in dealing with this case.

(b) Under what conditions would you waive payment of duty in respect of silk garments declared and produced by a passenger who is resident in this country?

(c) On boarding a vessel on her arrival coastwise the master informed you that he had broken the official seal while at sea and had issued to the crew a quantity of Tobacco and Spirits remaining from a Foreign voyage. What action would you take?

4.—(a) Under what circumstances are the crews of merchant vessels allowed the free use of dutiable stores in British waters?

(b) How are small quantities of Liqueurs brought by passengers to be treated as regards assessment of duty?

(c) What are the directions to be observed as regards attendance and charge to merchant in connection with the shipment of bonded and drawback stores between 6 p.m. and 6 a.m.?

5.—(a) What are the general rules to be observed in dealing with smuggling offences by merchant seamen in respect of goods liable to Customs duties?

(b) When is a fine leviable in respect of Tobacco and Cigars delivered on payment of duty by passengers? What are the rates to be imposed per pound and what is the method to be followed in arriving at the weight for fine?

(c) Under what conditions may ship's and crew's private surplus dutiable stores be left on board at clearance inwards of a vessel which is entering the coasting trade?

6.—(a) Indicate the action you would take in dealing with dutiable goods landed by Navy men proceeding on leave when—

(1) in excess of duty free concession:

(2) covered by a Landing Pass.

(b) When is a ship deemed a "ship laden with a grain cargo" and what duty devolves on the Waterguard Officer who boards such vessel on arrival from Foreign?

(c) What are the conditions which must be complied with before goods brought in baggage can be admitted to duty at the preferential rates?

7.—(a) What is the action to be taken when a discrepancy is discovered between the quantities of stores produced to the Boarding Officer on arrival and the quantities borne on the ship's report?

(b) What is the procedure to be observed when duty falls to be charged on silk garments

brought and produced by a passenger as private effects?

(c) Describe fully what action you would take on the master of a vessel, which had arrived coastwise from a Naval port, producing you a perique of Tobacco (1 lb.) which he states he had obtained from a Navy man on shore at the Naval port.

8.—(a) What is the object of the examination of bonded and drawback stores at shipment?

(b) The following goods are produced to you for shipment as stores:—

(i.) Ex Customs warehouse at another port—

- 15 cases Whiskey.
- 1 case of Tobacco, taped and sealed.
- 5 boxes of Tea.
- 5 cases of Brandy.

(ii.) On drawback—

- 5 cwts. of Sugar (one barrel polarisation ex. 98 deg.
- 1 cwt. of Syrup (eight tins), less than 70 per cent. sweetening matter.
- 1 cwt. of roasted Coffee (one bag).

State what documents you would require to be produced and describe fully the action you would take in connection with the transaction.

(c) In what circumstances is a deposit in respect of the vessel usually required in connection with smuggling offences?



### February 9th, 1926.

Total marks obtainable for this paper: 400.

#### SECOND PAPER.

Time allowed, 2 hours. 2.30 to 4.30 p.m.

All questions to be taken.

1.—A passenger from Colombo produces and wishes to pay duty on the following personal effects:—

- 7 boxes of Cigars, each 1 lb. 10 oz. gross, and 5 oz. tare.
- 17 tins of Cigarettes, each 5 oz. net.
- 2 reputed quart bottles of Liqueurs, each .16 gall.
- 35 lb. of Tea.
- 6 bottles of Perfumed Spirits, each .05 gall.

He claims preference as regards the Tea. How much would he have to pay to obtain delivery of his goods?

2.—Calculate the single, double and treble duty-paid values of the two following seizures:—

- I.—5 boxes of Cigars, other sorts, each 11 oz. net.
- 3 bottles of Geneva, each .157 gall., at 7 U.P.
- 13 lb. Cavendish Tobacco.
- 33 packets of Cigarettes, each 3 oz. net.

II.—5 ounces of Saccharin.

- 2 Silk Shawls, valued at 35s. each.
- 1½ gall. of Still Red Wine, n.e. 30 deg., in bottle.

3.—(a) What is the method to be followed for ascertaining the Tonnage of wood goods carried as deck cargo?

(b) A British vessel arrives from America with the following as deck cargo:—

- 25 horses,
- 93 oxen,
- 4 mules,
- 219 sheep,

and a quantity of timber measuring—

	Mean Length.	Mean Breadth.	Mean Height.
Section 1 ...	73 feet	35.7 feet	7.9 feet
Section 2 ...	59 feet	28.3 feet	5.7 feet
Section 3 ...	17 feet.	11.4 feet	2.9 feet

Under Section 1 there is a hatch measuring 23 ft. by 15 ft. by 3.9 ft., and deck fittings of a cubical capacity of 17.9 ft.

Calculate the total tonnage of the deck cargo and state what forms would be prepared and to whom delivered and where the tonnage would be recorded.

4.—A passenger produces 5 packages of effects for examination, declaring and producing—

- ¾ lb. Cigarettes.
- 2 bottles of Perfumed Spirits, each .04 gall.
- 6 pairs of Silk Stockings, valued at 10s. per pair.

In a package selected for examination you discover concealed among clothing—

- 7/16 lb. Tobacco, other sorts.
- 3 bottles of Perfumed Spirits, each .03 gall.

He admits concealing the goods and requests you to deal with the case. Describe your action and state the amount the passenger would be required to pay.

5.—The master of a vessel from Jamaica has declared on List 142 and produces on arrival:—

- 1 10/16 lb. Cavendish Tobacco.
- 2 bottles of Rum, each .11 gall.
- 1 bottle of Perfumed Spirits, .05 gall.
- 30 lb. of Sugar.
- 20 lb. of raw Coffee.

He is leaving the vessel at once and wishes to take these goods with him. What would he have to pay to obtain delivery assuming he does not claim preferential rates of duty?

6.—The following particulars of fuel oil contained in a vessel's double-bottom ballast tanks, not included in the ship's register tonnage, are furnished you:—

- No. 1.—321.58 tons dead-weight, specific gravity .937.
- No. 2.—128.31 tons dead-weight, specific gravity .947.

Compute the tonnage for light dues.

### Letters to the "C.J." Secretary.

We are still, apparently, tying ourselves in knots on this subject. The present Secretary's address is:—

65, Knowles Hill Crescent,  
Lewisham, London,  
S.E.13.



We would call attention to the item in our last issue on the Library Service. There is in this a unique opportunity of procuring the latest literature at a reduced fee, and we know of quite a number of ardent book-lovers in our Association who are taking immediate advantage of the offer. It is a privilege that is only open to Association members, and those who have hitherto been paying much higher fees for the same sort of thing are able to effect a useful saving—practically a rebate on their Association subscriptions.

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Sectional Committee Notes are again in evidence, and the subject dealt with is one that has appeared recently in the Press, and is of vital interest to all members. We are glad that Mr. O'Flynn has written about this matter, and we shall doubtless hear more about it again shortly.

## The Pleasures of Dismal James.

When last I wrote of Dismal James  
(He has been called far stronger names)  
My object was to show to you  
That side of him which is on view.  
When, looking happy as an owl,  
He signs on duty with a growl  
About the weather or the pay  
Or any task that comes his way,  
And, with forebodings grim of gloom,  
He seeks the while omens of doom;  
But, while you're thinking, "What a beauty  
To work with," what of Jim off duty?  
How does our hero his time spend?  
When the day's toil comes to an end,  
What recreation does he find?  
What pleasures occupy his mind?  
What joys are there for him in town  
His melancholy thoughts to drown?  
None, you may say, save p'rhaps a rope  
Around his neck, for there's no hope  
Of joy in life for such a wight,  
But stop! Your surmise is not right,

Jim has no time for music halls  
Or whist drives, concerts, or yet balls;  
But of the joys that fill the night  
The pictures are his sole delight.  
In fact, to gratify this craving  
He spends the cash he should be saving,  
And if the bills star well-known names,  
Right up in front you'll see our James.  
He does not much for comics care,  
And never laughs at Chaplin's flair  
For funny scenes, while Harold Lloyd  
He does his utmost to avoid;  
But still, he does not think it waste  
Of time to watch them if his taste  
Is later to be gratified,  
And the bill's promise ratified  
With heavy drama, but who'll wonder  
That Jimmy plumps for blood and thunder?

One morning as I dockward strolled  
I overlook our hero bold.  
We talked, at least his words were few  
Until I mentioned a revue  
That I had seen the previous night,  
And of it spoke with great delight,  
But Jim was not one to enthuse  
Over such piffle as revues.  
He cut me short, and said, "What rot!  
I'd not give tuppence for the lot.  
They're just a lot of skinny girls  
With painted mugs and oakum curls;  
And guys whose lights I'd like to dowse,  
Best place for them's the 'funny house.'  
Give me the pictures every time,  
Where you can see a darned good crime  
Enacted right before your eyes;  
The sort that makes your back hair rise,  
'The Haunted Graveyard's' just my mark,  
And also 'Murdered in the Dark';  
And, watch your chance to see 'The Boy  
Who Killed his Father,' it's a joy;  
And then there's 'Drops of Blood' again,  
And 'Horrors Grim of Ancient Spain.'  
You'll lose a treat, too, if you miss  
'The Crime behind the Bloodstained Kiss';  
And I'd advise you, too, to view  
'The Crimson Drops that Stained the Dew';  
Or 'Murdered in his Mother's Arms';  
'Garrotted,' too, has got its charms,  
I also liked 'The Strangled Bride'  
And 'The Heartbroken Suicide.'  
But 'Butchered Men' was rather tame  
And so was 'Death, the Poisoner's Game.'"

We were nearing now the watch-house  
And I fairly gasped for breath;  
But Jim looked almost happy  
As he dwelt on crime and death,  
And as a final comment  
He adured me to await  
Two pictures that were shortly due:  
He reckoned they'd be great.  
"Be sure," he said, "don't miss them,  
They both feature Stabber Nopes,  
They're 'The Disembowelled Babies'  
And 'The Blood Bspattered Corpse.'"

GEN.

## Education.

By "WEMS."

The new line of advance in the Department—Vocational Education—has created some controversy, and strange to say, a little opposition. The writer has received some communications on the matter, for the most part enthusiastically in favour, but one or two strongly oppose the idea of the Association taking the matter up. We all realise, however, that however advantageous a particular movement might be, there will always be some who must oppose it. They comprise a few we meet in every walk of life whose conservative ideas have so warped their better judgment that any suggestion of a progressive move seriously disturbs their placid contemplation of how much better the world was in the time of Queen Anne than it is now. A little explanation sometimes makes a lot of difference, and it would not be out of place, therefore, to put forward some reasons why an educational scheme in the Department is essential.

It is realised that as the Department is at present constituted it is impracticable to abolish the system of promotion by merit. In fact, it is undesirable to have any system of progression which does not include merit as the base of the structure. We all know that the superior officer, who is really superior in knowledge and intelligence, commands more respect than the superior about whom one sometimes hears, "I wonder how he got his job?" Wonder and awe in this way do not always breed respect, or inspire confidence, and the necessity for a demonstration of merit becomes more obvious. Therefore, apart from the official or administrative point of view, it is good for the staff that promotion should be by qualifications.

In our Department we witness a clamouring for increased responsibilities, and for a widening out of Departmental activities. This is all to the good, and it is necessary that some avenue should soon be found in order to relieve the situation created by the numbers of young A.P.O.'s who have to face the full 40 years without prospects—a very grave matter for any Department. But we must also realise that it is the absence of some form of instruction or education in Departmental matters which has been the cause of many failures. And the results of successive examinations, showing such a high percentage of failures, form really a skeleton in the Departmental cupboard. It reflects adversely on the whole Department when it comes to a matter of weighing up the competency of the Department. We must not blind ourselves to the fact that it is a serious feature. It is not a matter of regret and remorse for the candidate alone that he has failed—it is a matter of concern for all. If it were possible to send the candidates to the exam.

with such a thorough knowledge of Regulations and requirements that it would be impossible to judge one better than another, there would be no need to pray for a widening out of the Department—it would come automatically and speedily. Of course, we know that the idea of getting 100 per cent. qualifying may be Utopian—it would hardly occur anywhere, but the idea of greatly increasing the quality of the work of the candidates, and considerably increasing the percentage of those who reach the qualifying standard, is a practical possibility. It can be done by stimulating interest in Departmental education.

It should be the aim and object of every officer to support and assist in every way possible the scheme of vocational education. It is one of the surest methods of increasing efficiency in every Grade. Our aim should be not only in demonstrating that the Preventive Staff is second to none in ability and in knowledge of the Customs Codes and Law, but to make the Department superior to any other branch in this respect, and to be in the van when it comes to an interpretation and administration of Customs Law as defined by the Regulations. The scheme is not one which should apply merely to educating the A.P.O. for the exam., it should be the means of still further increasing his knowledge and efficiency, and assisting him educationally when he assumes the duties of P.O. There are endless possibilities to such a scheme, but the benefits to be gained will be felt immediately if there is an enthusiastic and wholehearted support.

## Obstruction at Lowestoft.

On Thursday, January 21st, 1926, at Lowestoft Police Court, George Jenks, jobbing tailor, was charged with illegally unshipping 4/16 lb. navy tobacco and 2/16 lb. cigarettes, also with attempted obstruction. Mr. G. H. Crabb, P.O., giving evidence, said he was patrolling the quay, accompanied by Mr. A. E. Tomlins, A.P.O., when they saw Jenks leave H.M.S. Kennet and mount a motor cycle combination. Mr. Tomlins challenged him, and defendant stated he had nothing dutiable. Mr. Tomlins searched the sidecar, but found nothing, he then asked defendant if he had anything on the person. Jenks thereupon let in the clutch and started off. Mr. Tomlins jumped on the back and got into the sidecar and ordered him to drive to the Custom House. On the way down defendant threw away a tin of cigarettes which was not recovered. The tobacco was found in his coat pocket at the Custom House.

He was convicted and fined 14s. 9d., and £1 for obstruction. The combination, which had been detained, was released as the goods were not actually found in it. Mr. J. Potter, C.P.O., conducted the prosecution.

## SECTIONAL COMMITTEE NOTES.

I had intended, at the request of an outport friend, to devote this space to considering whether better results would have come our way if the Waterguard Association had continued to press their claims as before the introduction of Whitleyism. The topic is one that will lose nothing by waiting, and a few notes on a matter which at the moment must be dwarfing all others for Staff Associations will, I think, be of more general interest. I refer to the alleged intention of the Government, in the coming Economy Bill, to interfere with the salaries and wages of Civil Servants. At the moment of writing nothing definite is known, but there can be no mistaking that recent speeches by leading members of the Government have been by way of preparing us for something unpleasant. In the public Press it has been stated "The Treasury has issued to Departments a request to be informed of the amount of money involved, in progress, by Civil Servants, up the incremental scales during the next three years." Whether the Economy Bill will actually contain such a proposal is not, as I have said, at the moment certain, but the fact that enquiries are being addressed to Departments on the point indicates that the matter has been, or is being, seriously considered, and this in itself warrants some comment.

. . . . .

The proposal is so extraordinary that one finds difficulty in believing that anything of the kind can be contemplated by men who know, and try to observe, the difference between right and wrong. It would be nothing less than a poll tax on Civil Servants. The present financial difficulties which we, as a nation, have got ourselves into, must be faced and met by all of us—as a nation. As Civil Servants we are just as much, and just as little, liable as our fellow countrymen, and why Civil Servants' wages should be singled out for this special taxation entirely baffles me. There is a definite wage contract between the Government and ourselves. It does not say that in times of industrial prosperity or, inversely, in a period of depression, that wages may be varied. It is a simple, straight contract, which both sides agreed to, each with its advantages and disadvantages in mind. The Government have no right whatever now to consider that contract in special relation to the present industrial depression. As long as they continue to require the employee's services, and as long as he gives satisfactory service, the contract must hold good unless varied by mutual agreement. As citizens we are ready to accept and meet our common liability with, and in the same way as, our neighbour, but our contract with our employers and our responsibilities as taxpayers are two things entirely apart, and no honest legislator will, I think, attempt to relate them. May we expect to hear that all Government

contracts are being similarly handled, or that those who supply commodities to the various "Services" are to have their bills only partly met? I think not! Where is the difference between their contracts and ours? The Economy Bill may legalise what is dishonest, but it cannot turn wrong into right any more than it can turn night into day.

. . . . .

One looks, perforce, for the motive behind the proposal. The actual saving, which might be the only consideration with the unscrupulous, can be but comparatively small, and is certainly outweighed by the results which sound administration would consider might follow such unjust treatment of employees. One thing which occurs to me is that a bone is to be thrown to those who find occupation in vilifying, through their columns, Civil Servants whose conditions of service often forbid a reply. Some of the big circulations have poured their poison into the public with effect, and legislators may feel constrained, in view of the exceptional circumstances, to make some concession to what they are told. I believe quite wrongly, is public opinion. But it will not do. The end does not justify the means. Nothing that is morally wrong can ever be politically right, and tampering with the wage scale in the way suggested would be morally wrong. No long speeches, no rhetoric, no specious references to "these exceptional times" can justify breaking that simple, straight, unqualified contract, and outsiders whose patriotism is not tainted with enmity to public servants will hope that the Government will keep their bond. Whatever else critics may have levelled against our Governments in the past, it is generally conceded that they have met their obligations and undertakings. This characteristic has brought, as it brings to individuals, a reputation which carries a negotiating value which the mere possession of wealth does not carry.

A departure from the standard would have many disquieting effects, and in our own case would probably shake Whitleyism from stem to stern. Even our detractors may yet find the step which they are now urging to be expensive. A good name has its commercial value, and those who have charge of the country's affairs will, it is hoped, not be bullied or cajoled into giving way on a matter on which there can be but one true point of view.

. . . . .

With a few figures members will quickly see that the effect of the proposal would be very considerable. The Economy Bill is expected to be introduced somewhere about the middle of next month, and no doubt the Service Associations are keeping a careful look-out for developments. Nothing can be done until something definite is known.

M. P. O'FLYNN.



All contributions relative to this column should be addressed to "Scrutator," c/o The Editor, 59, Etta Street, Deptford, London, S.E.8.

The General Secretary's Notes in the last issue of the "Journal" commenced with a reference to the discussions on "Immature Spirits." By the time these remarks are published the long-looked-for ruling will have been circulated throughout the kingdom.

Since publishing my last notes in the "Journal" I have received three letters—two from "Trader" and one from "Spur"—touching on the above subject. In view of the general ruling now in force I do not think that any useful purpose can be served in publishing these letters. Suffice it to say that they only show some of the variety of opinions that existed. Perhaps I can say that we thank the gentlemen who were instrumental in having the ruling issued.

The ruling has cleared away all misunderstanding that existed prior to its issue.

"Chubb" sends three questions, which are published below together with my answers.

#### Questions.

1.—A ballast vessel arrives at a coal port in England from a port in the Irish Free State. There is a corpse on board which has been brought from the Free State port by the mate for interment in England. What action would be required to be taken by the Waterguard Officer?

2.—Could the option be given on a seizure of saccharin the duty on which does not exceed 25s.?

3.—Would any charge against the merchant be incurred in the case of shipment of stores at an unapproved place when such stores do not include tobacco? I have based the question on the footnotes to paragraph 7 of Customs Code, Vol. 3, Part I.—"Chubb."

#### Answers.

1.—The case would be dealt with under paragraph 37, Part 3, Volume II., as amended by G.O. 57/1919.

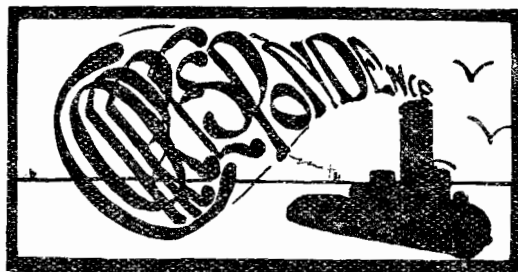
Perhaps there is some particular point in this regulation you require explaining? If so, please let me know.

2.—I think your question is fully answered by reference to Volume I., Part I., paragraphs 31 and 20.

3.—Application is required to ship bonded stores at unapproved places.

A charge to the merchant would be made at such places where there is not a continuous attendance, as special attendance would be required to ship the goods.

In all cases where the goods are put on board after 6 p.m. a charge is to be raised, whether the place is approved or not, or attendance is continuous or not. See Circular C. 67/15.4.20.



The name and address of the writer (not necessarily for publication) should be given in all letters to the Editor, who accepts no responsibility for the views expressed.

To the Editor of the "Customs Journal."

#### PROMOTION BY MERIT.

Sir,—After the prolonged and voluminous correspondence on the subject of Seniority of Post-War Entrants which has appeared in your columns, a scheme, formulated with the intention of eradicating the cause of such grievances, is very welcome. Such a scheme the Executive Committee have now placed before the Districts, and its sponsors deserve the thanks of the members for their efforts. Every Association member should make it his duty to attend his District and/or local meeting, the agenda for which contains an item of such paramount importance to him and his colleagues.

The existing method of examination by seniority and promotion by merit, which has received such adverse criticism from many Waterguard Officers, would, I am sure, never

have been accepted by the Association if its critics had voiced their opinions at meetings before its introduction instead of bemoaning their fate after it had become operative.

Unless each Councillor is kept informed, either by resolutions or correspondence from individuals, he is not in a position to voice the views of the Area he represents at a conference, and must therefore rely upon his own personal judgment. Such a procedure can only result in dissatisfaction among the members and loss of prestige to the Association, which ultimately, to placate the disgruntled ones, must endeavour to rescind its agreement with the Board.

However, to return to the Executive Committee's scheme, I would like to suggest a few amendments, as follows:—

(1) Future examinations for Preventive Officership to be held at regular intervals.

(2) During the earlier stages of the scheme, officers with over six years' Waterguard Service be eligible to make application to sit.

(3) That any candidate gaining, say, 60 per cent. of the total marks be deemed qualified for promotion.

(4) That candidates who qualify shall be appointed in order of merit as the vacancies arise.

(5) Candidates failing first time to be allowed a second chance at the Board's expense. Subsequent chances to be at the candidate's own expense.

(6) Officers who have not had opportunity to avail themselves of sitting at further examinations under these voluntary conditions be included in the scheme.

Under such a scheme, which I believe is similar to that in vogue in the Metropolitan Police Force, any officer who could prove, by examination, that he was capable of performing the duties of a P.O., would ultimately be promoted. Furthermore, the sooner, after six years' service, that he could give such proof, the sooner his promotion. It would thus be to the interest of every A.P.O. to study the Regulations and the duties of a P.O. from the early days of his career. Under the scheme suggested by the E.C., if there were 50 vacancies, the first 50 officers on the result list would be promoted, irrespective of whether they had reached a reasonable standard or otherwise! Also, as we are not informed in advance when we are likely to die, it would be impossible for the Board to state accurately the number of P.O.'s required by a certain date, and therefore the existing grievance that vacancies are not filled at once would become more acute. Under my suggestion there would be a constant body of men qualified for promotion. The existing problem of failed A.P.O.'s would not be ameliorated to the E.C.'s scheme, for how could one expect an officer, say,

38-42 years of age, to compete with a man ten years his junior? It is a recognised fact that the younger a man is, the more easily he can assimilate knowledge. The older man may be able to gain sufficient marks to qualify, but if the younger men get 70 or 80 per cent., the man who in a qualifying examination would pass, is, under the competitive system, doomed to spend the rest of his days as an A.P.O. In short, would it not be better, over a period of 40 years' service, with the recurring age at, say, 20, for 50 per cent. of the A.P.O.'s to become P.O.'s at age 40 rather than for 25 per cent. to be promoted at age 30?

Unfortunately, neither scheme can raise the proportion of P.O.'s to A.P.O.'s, and until such scheme is forthcoming, the earlier officers are promoted the more aggravated the failed A.P.O. question becomes.

Personally, I am as eager for promotion as anyone (and all who are existing on the present A.P.O.'s wage must be terribly eager), but I do not wish to engage in a cut-throat game in an endeavour to snatch from my colleagues more than my share of the few plums this Service has to offer.

The Executive Committee have warned us that stagnation in promotion will become, in the near future, as bad as ever it has been in the past. Why? Only because the average age of successful candidates at the last two or three examinations has been about 30 years. How, then, can a scheme which, in a few years' time would reduce that average age to 27 or 28, be a cure for stagnation?

Let us not be discouraged if we, as an Association, have failed to reach our objective at the first attempt, but rather let us gather up the pieces and, with renewed vigour and experience, seek to attain our goal.—Yours, etc.,

“S.C.A.”

Sir.—The re-arrangement of the A.P.O.'s seniority list appears to have died a natural death. It would seem that the suggested scheme for calling up A.P.O.'s for the P.O.'s examination has been evolved to take its place.

It further seems that this scheme will give the maximum amount of benefit to the same officers who would have benefited under the re-arrangement.

My estimation of the number of candidates to sit at the next examination (under this scheme) is 600, and the number of vacancies 30.

I appeal to all A.P.O.'s of average intelligence to ponder over these figures and then vote against the scheme. Those who are exceptionally clever will naturally vote for it.—Yours, etc.,

“AVERAGE INTELLECT.”