

The Customs Journal

No. 631

December 29th, 1928

Fortnightly

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Letters to the Editor, and articles and correspondence intended for publication, should be addressed to the Editor, "The Customs Journal," 91 Tressillian Road, Brockley, London, S.E.4.

All matter for insertion in the forthcoming issue should reach the Editor on or before the Monday preceding the day of publication.

WE are on the threshold of 1929. What are we going to do about it? Are we going to concentrate our energies on the past? Or are we intent on the future? There are those who live most of their lives in the years and days that have gone. They can tell you a great deal that has been done—can quote chapter and verse on the subject of different questions that have arisen. Usually they concentrate on the failures—on the aspirations that have misfired. They will tell you of certain claims that have been put forward, of the optimism of the staff that has attended these efforts, and how hopes have been dashed to the ground for one reason or another.

It is nice to dream of the past. Despite its shadows it holds many pleasant recollections, and it is unwise to forget. Seen in perspective, the happenings of the past hold out lessons of far greater importance than could have been learned when events were fresh. But then, you can't always be dreaming. Dreams have their uses, but much of our time has to be taken up in action. Action, however, is taken by the wise on the experience of the past. We have learnt our lesson, and in the light of the past we go ahead into the future. It is thus that the failures of the past become of greater use than the successes. And so it comes that on the eve of a new year we set ourselves the task of forming resolutions. Having noticed our defects we make up our minds to benefit by experience that has been more or less dearly bought. There is another year's work ahead of us. We will

tackle it. We will cut out all harmful and destructive criticism. We will do our best in the interest of our fellow beings. The welfare of our colleagues as a whole body shall have our first thought, and our aim shall be an ideal unity, knowing that our aspirations, now as ever, are fraught with pitfalls that only constant and united effort will be able to navigate. We will give unstinted support to all that is good, and when, at the end of another twelve months, we again view our work in retrospect, we shall have the satisfaction of knowing that our work has been well and truly done, and that whatever reverses we may have experienced, they have not been due to any fault of ours.

Orders for binding Volume 25 should be placed as early as possible. We hope in the next issue to announce the price of binding. With the index that is now provided, a bound volume of the CUSTOMS JOURNAL proves invaluable as a reference. It has been found of inestimable value at Beer Lane, and various members in the outports have testified to its utility.

A HAPPY AND PROSPEROUS NEW YEAR TO ALL OUR READERS. This coming year witnesses the twenty-fifth anniversary of our birth. Resolve that the CUSTOMS JOURNAL shall this year be kept well posted up with all news that will be of interest to members of the Preventive Staff, and maintain the intention that the Waterguard "rag" shall register a still more definite improvement. Good luck to all, and more power to your pens.

CURRENT COMMENTS

THIS issue of the CUSTOMS JOURNAL sees the end of the year 1928, and therefore the occasion is suitable for touching upon one or two of the prominent features of the year, so far as Association activity is concerned.

The most notable event for the Waterguard is the return to settled conditions of recruitment at the normal age, and the consequent easing of staffing conditions throughout the Department. It is true that the full benefit from this has not yet been experienced, but the progress in this direction is steady. The unsettling effects of the temporary measures are fast departing from us, and to be once again on solid ground will do much towards assisting our advance in 1929.

That open competition has been adopted as a means of recruitment is something we can look back upon with thankfulness, because had this not been so it would be but empty sentiment to wish the Waterguard staff prosperity in the coming year.

We may also congratulate ourselves on the breaking down of old-fashioned prejudices, and the resultant opening of the ranks of the Officer Grade to Waterguard men who desire to prove their fitness for this promotion. There is no doubt that the ultimate result will be to give young Assistant Preventive Officers a greater incentive towards efficiency. The urge forward will increase, and the Waterguard as a whole will certainly have nothing to lose from that. It is noteworthy that already there is a positive tendency on the part of candidates for the Customs and Excise to weigh carefully the possible advantages of entering the Preventive Service.

Another satisfactory item in the year's programme is the definite step taken by the Association members on the question of promotion to the supervising grades of the Waterguard. Problems of this nature always give rise to strong feelings during their discussion, and it was so in this instance. Nevertheless, workable conclusions were reached, and nothing could indicate more clearly the general recognition that reform of some kind is really necessary.

The welfare of the bulk of the staff depends greatly upon their supervising grades carrying a proper status. Eight out of every nine Preventive Officers must inevitably remain always in the Preventive Officer grade. Too long has this fact been left out of the considerations of our people, but now the realisation of it removes a formidable obstacle from the way of our progress.

Taking everything into view there seems plenty of reason to believe that the coming year has good

prospects for the Waterguard. It will not, of course, be possible to realise all our hopes, but it can be relied upon that the Association is fully alive to the possibilities of building upon the foundation that has been laid.

Those who have followed recent reports in the JOURNAL will realise that the agenda of the first full meeting of the Waterguard Sectional Committee in 1929 will be unusually heavy. The two chief items will be Salary and Promotion, but, quite apart from these, there will be plenty to get on with.

During the past week or two many tales of woe reached the Association regarding the unexpected deductions from the wages of Assistant Preventive Officers in respect of income tax. The complaint was that the deductions were too large to be made at one blow. In some cases more than half the wages was stopped.

It is now possible to inform these much dismayed Officers that representations made to the Official Side have been sympathetically received. Arrangements have now been made to spread the payments over a longer period, and it is expected that this will be satisfactory.

The trouble has arisen from the recent changes in the system of assessing and collecting income tax.

The attention of all members of the P.S.A. is drawn to the Customs and Excise All-Service appeal in connection with the fund being raised for the relief of distressed miners and their families.

A Committee has been formed in London representative of all sections of the Customs and Excise. Circular letters and subscription forms have already been distributed to the Service.

Waterguard Officers are strongly urged to give their most generous support to this very deserving cause. The distress is more serious than most people imagine, and there is no prospect of things improving.

The literature issued by the Committee makes it obvious that the appeal has no connection with politics in any way, and there should be no misunderstanding on this point.

The cost-of-living figure has risen to 68 at December 1st. This is an increase of one point over last month. The figures for the current period are, up to date, 65, 66, 67, and 68.

The present bonus is based on an average of 65 for the March to August period.

* * * *

The Special Committee appointed by the National Council on the question of the Cost-of-living Bonus seem to have had a busy time. On December 6th the National Staff Side reviewed the situation, and the discussions were somewhat lengthy. There is, however, nothing to report at the moment. We must wait and see what the labours bring forth.

* * * *

The first full meeting of the Departmental Council Sub-Committee, set up to deal with the shipment of Bonded Stores in London, took place on the 17th December.

After a fairly long discussion it was agreed to adjourn in order that each side might consider the various points that had been raised.

* * * *

The first Christmas number of the Customs and Excise Sports magazine is quite an attractive little production, both as regards the cover and the inside fare. This six months' old periodical has become quite popular in spite of many difficulties that had to be got over.

Mr. W. H. Powell, who is Editor and Manager rolled into one, is to be congratulated on the success of his paper.

* * * *

Waterguard Officers are informed that the Third Annual Dinner and Dance of the Customs and Excise Outdoor Staffs will be held on the 5th January at the First Avenue Hotel, Holborn, W.C. **Evening Dress Optional**

Tickets are at half-a-guinea each, and full particulars may be had from Mr. W. H. Mitchell, H.M. Customs and Excise, Telegraph Street, E.C.2.

* * * *

The Association headquarters staff desire to apologise for recent delays in dealing with correspondence from members. Owing to extreme pressure it has been found impossible, in spite of all efforts, to give prompt replies to correspondents.

It should be noted, however, that all matters submitted to the Association by letter get immediate attention even though an early reply cannot be sent.

Prosecution at Weymouth.

At the Portland Police Court on December 18th, a seaman of the steamer "Glenshesk," from Morlaix, was convicted and fined the double duty-paid value and costs, amounting to £9 7s. 0d., for having concealed 6 bottles of Liqueurs (80/100 gall.) under the stokehold plates in a hamper.

The goods were discovered by Mr. B. R. Clarke, A.P.O., under the supervision of Mr. W. H. Johnson, P.O.

Mr. F. J. Lundberg, C.P.O., conducted the prosecution.

London Reorganisation.

By "BORDERER."

The reconstruction of the Port of London is now an accomplished fact, and the Waterguard in London has, for all practical purposes, said farewell to the old rowing boat. It is true that one is still retained for the purpose of boarding small vessels proceeding above the bridges but this, of course, is a necessity, and no one can raise any reasonable objection to its use.

A great deal of work has been involved in getting rid of the rowing boat. Many years have passed since agitation for its abolition first commenced. This agitation resulted in the appointment of a committee, called the London Port Committee, for the purpose of evolving a practical scheme. The committee (which was a staff side body) ultimately presented a scheme which was approved by the London members, and the District Officers were requested to push the matter through. The fruit of the labours of that body is now evident, but it is questionable whether the work involved in accomplishing it is fully appreciated. The local administration is to be congratulated upon the outcome of a most difficult task.

It would, perhaps, be well at this stage to ask some of our too pessimistic friends to reflect for a few moments on the benefits that have accrued to the grades. I would remind them that the days of scrubbing out and errand running are over, and the day of the rowing boat has just gone. These, and many other changes, have made the duties of the Waterguard officer more dignified and more pleasant. Are these things alone not worth membership of the Association?

This will be the last issue of the CUSTOMS JOURNAL for the year 1928. I am, therefore, taking the opportunity of wishing the P.S.A. a successful year during 1929. If the P.S.A. does as well during 1929 as in 1928 we should be well satisfied. We must pull together, so that the Association of 1929 will be a credit to that of 1928.

And now a word in reference to that most useful man, the Editor. I know he will want to blue pencil this, but I really want it to remain untouched. Has he any troubles? Yes, he has. I heard it whispered that he would be very much relieved if people would contribute oftener to the columns of the journal than they do; it would relieve him of many anxious hours. It would be a good plan if every District sent something for inclusion in each issue. It is better to swamp the Editor with material than to underfeed him. His task is not an enviable one, and I feel sure every member will join me in wishing him and our journal a prosperous New Year.

[Many thanks, "Borderer," for your good wishes, which we are positive are shared by the whole membership. Don't forget that we are entering upon our Silver Celebration year, and we are very optimistic.—Ed.]

Correspondence

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.

THE STEERSMAN DECK-HAND.

Sir,

It is gratifying to read that something is to be done for the Steersman Deck-hand (after many years). It is time the responsibility was recognised. I have a wide experience of handling various craft, and I assure you there is more danger of disaster in small motor-boats than in the larger launches, if mishandled, therefore a better market value should be given to the stoker deck-hand. Having been Boat Officer in the largest depot ship in H.M. Royal Navy, I realise that their qualities justify their claims.

Yours, etc.,
"SALT BEEF SQUIRE."

THE FREE ALLOWANCE.

Sir,

While discussing the abolition of the concession "dutiables allowed duty-free," I was asked if I had any constructive policy to propose. I agree that statements such as mine should be accompanied by an explanation.

First of all I will deal with the Navy regulations and examination of baggage. Navy regulations I would leave as they are. I consider Jolly Jack of the Senior Service is entitled to all the privileges he can get. Regarding baggage I was told that if the abolition of the free allowances came to pass, the examination of baggage would become a heavy task for the P.O. I must truthfully say I fail to see the reason why. For an illustration, please allow me to escort you over to the Landing Stage at Liverpool. The "Aquitania" is coming alongside with fifteen hundred passengers. Here we have the latest thing in what a Baggage Hall should be, complete with escalators, etc. Please notice, on the opposite side to the escalators, half way down, a "pulpit," and therein stands a P.O. ready to take duty.

The "pulpit" will not suit the new requirements, so must be transformed into a large counter, such as you see in the General Post Office. Instead of one P.O. taking duty, in this case there would be six or more P.O.s assisting. Each P.O. would make out Prime Entries for the money he had collected. It would be a simple matter for anyone to complete the account in the ship's file.

Where are the duty-collecting P.O.s to come from? Usually there is one P.O. to every three A.P.O.s (the number of A.P.O.s is a detail). The P.O. is watching movements and ready to deal with any seizure. I say the P.O.s who would be behind the

counter could be drawn from those supervising the examination of baggage. This arrangement simply means that a P.O. would be responsible for double the number of A.P.O.s.

I am quite sure that if passengers were to pay duty on all dutiable goods in their possession, with a little rearrangement of the present staff there would be no hard task for anyone nor would there be any delay to passengers.

Here's wishing you and all your readers a Happy and Prosperous New Year.

Yours, etc.,
"PERSEVERE."

SOCIABLE LONDON.

Sir,

As a member of the South Side Sports Club who attended the dance given by the North Side Club on December 7th, I would feel indebted to you if you would spare me space to record my appreciation to the members of the latter club for the enjoyable evening provided. It was a homely and enjoyable affair.

It was very encouraging to see so many of the old brigade there. They entered enthusiastically into the spirit of the evening and danced with the ease and grace of youth. The younger generation owe a debt of gratitude to these gentlemen who, with their ladies, so kindly attend our gatherings and support our games. It is an object lesson in sportsmanship and goodwill to those who never make an attempt to attend any of these social functions.

I wish the North Side every success for the year 1929. It is hoped that the members of the older generation will continue to attend these gatherings, for although they may not realise it, their presence at these socials goes a long way towards making them a success.

Yours, etc.,
"SOUTH SIDE."

DISTRESS IN THE COALFIELDS.

Sir,

May I call the attention of your readers to an appeal which has been issued throughout the Customs and Excise Service on behalf of the distressed areas of the coal fields.

In view of the fact that distress must inevitably continue over a long period it is proposed to make three monthly contributions in January, February and March, the collection being undertaken by the Staff Side Secretaries of the Office and Local Whitley Committees, or by deputies appointed by them for this purpose.

The appeal is to all grades and it is hoped that every member of the Service will see that a list is brought to his or her notice. It is also hoped that subscribers will contribute in accordance with their means.

The calamity that has fallen upon our coal-mining industry is such that any question of blame as between masters and men, governments and peoples, is set aside in the universal desire to help those who are suffering hunger and cold. There is, however, one consideration which I would urge, namely, that the most potent cause of the present distress is the steady supersession of coal as a staple industry. In a sense we are many of us enjoying benefits of electricity, light and warmth, which are the due of those who are suffering distress.

The following is the Committee under whose regis the appeal is launched:—

Mr. R. Barnard.
H. Bull.
C. M. Cuttle.
R. Elrick (Chairman).
G. A. Finch.
Wm. Henderson (Hon. Treasurer).
R. B. Hunter.
W. H. James.
R. Johnson.
G. A. Lewis.
Miss MacLean-Leigh.
Mr. Macrae-Gibson.
J. Merron.
E. Morton.
J. E. Newell.
F. G. Perkins.
G. C. Redhead.
E. Rogers.
C. A. W. Sanders.
Raymond Softley.
Weston Wells (Hon. Secretary).

The proceeds of the Appeal will be remitted monthly to the Lord Mayor's Fund.

I am, Sir,

Your obedient Servant,

H. WESTON WELLS.

Hon. Secretary.

OBITUARY.

Mr. R. J. HENRY.

The many friends of Mr. R. J. Henry, late senior engineer on the Tyne and for many years engineer at Greenock, will learn with regret of his death on November 8th.

The deceased had only retired from active service on October 1st, owing to ill health, and the news of his death came as a great shock to those who knew him.

The funeral took place at Preston Cemetery, North Shields, on November 12th, when all available members of the Waterguard and Launch staffs were present.

Amongst the many floral tributes was a beautiful wreath from his old colleagues on the Tyne.

Preventive Staff Association

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London, E.C.8.

Telephone ROYAL 4279

President: W. G. Thomson

General Secretary: J. Merron

Organising Secretary: J. T. Sutton

Assistant Secretary: W. H. Powell

LEITH.

At the Liberal Club Rooms, Leith, on Nov. 28th, Mr. Kerr, P.O., in the Chair.

There was a good attendance, Mr. Johnstone, of Grangemouth, E.C., being present, and also several other outpost members.

Mr. Johnstone gave an excellent resume of the recent Conference, and many interesting facts regarding the work of the P.S.A. were explained. Mr. Johnstone afterwards answered questions from the members. A resolution was subsequently carried unanimously recording appreciation of the services rendered by the General Secretary and the Headquarters staff, and a vote of confidence was registered.

Mr. Johnstone also received a vote of thanks for the able manner in which he had dealt with Association work.

A meeting was called on December 7th, presided over by Mr. Gordon, P.O., to elect representatives for the local committees.

The members elected were:—

LOCAL WHITLEY COMMITTEE.

Messrs. Crowe (P.O.), Gunn (A.P.O.), and Laursen (A.P.O.).

LOCAL JOINT COMMITTEE.

Messrs. Crowe (P.O.), Kerr (P.O.), Gunn (A.P.O.), Laursen (A.P.O.), and Cormack (A.P.O.).

WATERGUARD SUB-COMMITTEE.

Messrs. Leatherbarrow, Thomson, and Gordon (P.O.s), and Gair, J. M. Mitchell and Shearer (A.P.O.s).

Items of local interest were discussed and decisions arrived at.

The Free Allowance.

By "REASONABLE."

It was my intention to reply in the last issue of this journal to an obscure point in Mr. Sheehan's contribution, but I am glad it was deferred until this issue because he has enlarged on the point and has given me more matter to write about, and also because the columns of this journal would have been overloaded with "free allowance."

No good purpose would be served by trying further to convince "Wenso" that he was on a lonely road. His admission in the first paragraph of his last contribution in regard to practice is frank, and as two other contributors made a case against him, surely it is reasonable to conclude that "further quantity" must be implied as including "of any dutiable article."

If by his last paragraph he is suggesting that a ruling may sooner or later be obtained on the point under discussion I would warn him that I have by my side a letter dated December 4th, 1927, in which the writer states: "the V.E.C. learns that Vol. I, Part IV., is being entirely revised." As this is more than twelve months ago he had better get a move on, or Part IV. will surely soon be with us and the particular paragraph still incomprehensible. The Part will, it is understood, include instructions relating to Ad Valorem and K.L. goods, Silk, Lace, etc., articles which at present do not come within the scope of paragraph II, at least from "Wenso's" point of view.

In passing, let me just say to "Persevere" that he is evidently a prohibition officer. We are a preventive force, and to wipe out all duty-free concessions (including watches, silks, etc.) would create a cause for smuggling. The free allowance did not originate, nor was it allowed originally, because a return voyage to Australia took twelve months. It was and is given to prevent smuggling.

Now, Mr. Sheehan states in his last article that "'Reasonable' does not seem to have fully grasped the official intention . . ." and further on says "the additions referred to make it clear . . ." He will surely think that strange composition in view of the fact that the additions to the paragraphs is the result of a suggestion put forward jointly by another officer and myself and approved by the Suggestions Committee. "Passed out of control" is not so clear as he would have us believe. Further, when the suggestion had been finally drafted and referred to the originators for comment, I replied that the words "passed out of control," if used, would need to be defined or the word "official" inserted before "control," and pointed out the circumstance of a boarding officer clearing the goods and a rummage officer (or Police) subsequently making a seizure when the duty-free allowance had already been cleared. To this an

explanation was given to the effect that, if the duty-free allowance is present or produced when the seizure is made it has not "passed out of control." Therefore, taking this into account, and the following part quotation from an official ruling in 1921—"but when he is severing his connection with the vessel his normal free allowance should be dealt with in the same manner as in the case of a passenger or Navy man when going on leave, who may have offended"—it is apparent that the official spirit is to charge the duty (and fine, if any) on the duty-free allowance when an offence has been committed by a seaman leaving his ship even if it has already been cleared by a boarding officer. More could be said on this question, but the aforesaid will no doubt convince readers that the writer has quite grasped the official intention, and it supports the statement that the only person who, on being detected in an attempt to smuggle, receives any free concession is the seaman remaining by his ship and has not landed his duty-free allowance.

Again, Mr. Sheehan has trespassed on new ground by importing into his article the words "legal foundation . . . are in the position of having been cleared." The meaning of the sentence is fully grasped but it would certainly be more appropriate to cargo; declared on and cleared by Free or Prime Entry, either of which forms are legal documents. Passengers do not declare their dutiables on any document, and Form 142 is not a legal document—it is produced by arrangement with shipowners. The legal aspect in regard to importations by passengers or crews is that "any quantity of the dutiable article is liable to duty on importation . . . But as a concession." That is precisely why the Board have it in their power to withdraw the free concession after a boarding officer has cleared the duty-free allowance. The legal foundation is in the Board's favour, for applied to passengers or crews is weak by reason of the mode of declaration of their dutiables.

The substance, therefore, of his paragraph on differentiation is weakened by a rather more authoritative definition of "passed out of control."

But one is being drawn on to discuss something not relevant to "Wenso's" original startling statement, and so I will conclude by trusting that the junior readers, at any rate, of these columns will view this discussion from both the constructive and instructive point of view, and if there appears to have been an element of spice introduced, it is only to counteract the dryness of the subject.

Finally, to condensate all that has been written of late on this subject, we deduce from it that after "further quantity" we should add the words "of any dutiable article"; and "passed out of control" means it has been consumed or previously landed or not present or cannot be produced when a seizure is made.

REMINISCENCES.

By J. HALL.

(late President, P.S.A.).

I have been asked to contribute to the columns of the *CUSTOMS JOURNAL*, but it is obvious, from the fact that I have been nearly four years out of harness, that my knowledge of matters that matter is not worth imparting to readers.

However, I may be excused if I avail myself of the privilege offered to me by giving a few reminiscences of the somewhat hectic years before I retired, shewing the "good times" enjoyed by E.C. members when on Association business.

It must be understood by the reader that the incidence of the great war, with the consequent enormous advance in the cost of living, caused a corresponding increase in the activities of Association officials, and from 1916/7 onwards scarcely a week passed but someone representing the Associations had to visit London on business connected with that matter. These pleasure trips were often accompanied by many discomforts, though at times they were humorous. On more than one occasion I have stood up the whole of the journey to Euston at times not in a corridor carriage, at times with full compartments of soldiers returning from leave and vice versa. (These journeys were from Ellesmere Port—Ed.)

The return journeys, for me, were always the worst, and I will quote one or two experiences—no dates. On one occasion I arrived in Chester at about 2 a.m., with a suit case nearly full of papers, with no train home until 8 a.m., no taxis, and seven long miles from home. I walked it—and that suit case got bigger and heavier every foot of the road. Then about a mile from home I met a policeman who spoke to me, and I am convinced he thought I was a suspicious character. At any rate, he turned and walked with me until I turned in at my own house; but he never offered to carry the bag.

Another occasion will always appeal to me for its humorous side. I had booked a return, and shortly after I had left Euston on the return journey the ticket inspector came along, and after looking at my ticket he informed me that I could get no further that night than Chester, and then left me on board to brood over my difficulties. After careful consideration, I mapped out a course. I dropped off at Crewe and booked to Liverpool. Arrived there, I rushed by underground to Rock Ferry and jumped into a bus just moving away. The conductor came along—"Fare, please!" "The Knot," I replied. "Well, I am NOT going there," he answered, "There is no other bus there to-night, and I only go to Eastham." Another five miles walked with the usual bag of papers.

One of the worst journeys I ever experienced—I arrived at Hooton at midnight and found a regular blizzard raging, so rolled up my trousers to the knee and walked through flooded roads the four miles home. During the week I was talking to our police sergeant, and he casually asked me if I had been up to the "little village" lately. "Yes," I said; "I walked home from Hooton at midnight on Tuesday." "Well," he said, "I tell you frankly I would not have done it. There are some queer characters knocking about just now—in fact, we are looking for two." He went on to add, "if you are doing these walking stunts again let me know and I will send a constable out on the road to meet you." I thanked him and assured him that in future I would not risk walking.

I could continue on in this strain at much greater length, but do not wish to weary the reader; but I trust that the point I wish to make will be cleared by a perusal of the remainder of the subject.

The formation of the Whitley Council was assisted wholeheartedly by the Waterguard Department, and many meetings of the Customs and Excise Staff were held before the machine was completed. To attend these meetings I used to leave Chester at 2 p.m., arrive in London at 6.15 p.m., leave London at 11.45 p.m., arrive home at 8 a.m., change and appear for duty at 9 a.m. Not once nor twice, but many times that occurred.

"Well," you may ask, "what does all this mean?" We don't want to know how they travelled to London or back again."

My reply to that is, what were these rush journeys made for? Surely there was another day on which to travel! Yes, but the funds of the Association could not meet the calls of extra days, with consequent loss of pay and nights' lodgings.

And there you have the sole reason for this scrawl.

If you expect results from your E.C. you must keep them free from all financial anxieties, and must not cause them to have to consider for hours before calling a meeting which may be vital to the whole department; though, on the other hand, I do not favour unnecessary expenditure.

Therefore it is the duty of every member of the Waterguard Staff to give wholehearted support to the Associations, because every member, from the latest probationer A.P.O. to the highest supervising officer, is reaping the benefit of united effort. Neither should the officials be blamed if success does not come at a first or second attempt.

Try to realise the amount of work that has been given to any scheme put forward, and, believe me, the officials are the most disappointed section when success is not achieved and the work has to be done over again.

In conclusion, success to the Association in 1929, and 100 per cent. membership.

Duty-Free Concessions.

In a previous article it has been stated that various General Orders of recent years, each giving directions for the collection of the several new duties imposed by different Acts of Parliament, have also been authorities for additional duty-free concessions, and in effect greatly enlarging the scope of Code Volume I, Part IV, paragraph 9, and the corresponding paragraph in Part V (see G.O. 32/25, paragraphs 8 and 14).

These additional concessions are of goods liable to McKenna Duties,
Key Industry Duty,
Silk and Artificial Silk Duty,
Safeguarding Duties (Gloves, Cutlery, Buttons),
Translucent and Vitrified Pottery Duty.

It is apparent that the regulations which provide for these concessions are designed with a view to giving a traveller—passenger or seaman—reasonable consideration in his various needs for these articles. At the same time the law says that any quantity of a given article, however small, is liable to duty.

The traveller therefore who is willing to conform himself to the laws of the country will usually find that he is generously treated in the matter of free allowances.

Herein an attempt is made to co-ordinate all these duty-free concessions into—if one may so describe it—a coherent whole.

We will state, first of all, the broad outlines on which these concessions are permitted.

(1) The goods must be freely declared and produced, as the outcome of the approved method of declaration, *i.e.*, either Form No. 2, or List 142.

(2) They must be for the personal use of the importer. If they are for any other purpose, duty is charged.

(3) They must not exceed in quantity the amounts which by the several regulations may be permitted free.

(4) If the quantity of any particular description of goods produced is in excess of the quantity allowed duty-free, the owner has no title to a free allowance, and, if delivery is required, the whole must be duty paid.

There are several departures from the foregoing.

They may be described as concessions within concessions. These will be dealt with as occasion demands.

We will begin with the old original:—Half a pound of tobacco manufactured—the term “tobacco” includes tobacco, cigars and cigarettes; half a pint of spirits (ordinary drinkable); half a pint of cordials or perfumed spirits, other dutiable goods, *i.e.*, those referred to as “low duty goods,” sugar, chocolate, coffee, and also tea, not exceeding one shilling duty. Officers will be familiar with the slight alteration from the foregoing in respect of members of ship-crews, and there is no need to recite them.

The McKenna duties come next, and we may couple with them, inasmuch as both categories are included in the same relative G.O. (32/25), the Key Industry Duties. The goods included cover a wide field, *viz.* :—

Cinematograph Films.

Clocks, Watches, Musical Instruments, Gramophones and Records, with component parts and accessories.

Motor-car and Motor-cycle parts and accessories.

Cameras, Cinematograph Cameras.

Binoculars, Telescopes, Opera and Field Glasses.

Wireless Valves.

Magnetos and other Scientific Instruments.

Here it may be stated that a passenger (or seaman) may declare a quantity of goods which the Officer is empowered to divide, granting a free concession and charging duty on articles of the same description.

There are three general conditions under which any one of these may be admitted free, *viz.* :—

- (1) That the articles are few and dissimilar, and their individual value does not exceed three shillings.
- (2) That they bear a clear and genuine indication of British origin, *e.g.*, maker's name.
- (3) That declaration is made on Form 134, and there is no reason to question the truth of the declaration.

Articles liable to translucent and Vitrified Pottery Duty may also be admitted on these conditions.

There are, further, “personal equipment” concessions.

A single watch, being worn, even if apparently new, may be admitted without question of duty.

An oral declaration of ownership may cover the following articles:—Watches (if more than one), cameras (ordinary), and small cinematograph cameras, binoculars and other articles. They may be admitted free if they show evidence of use, and are appropriate to the needs of the traveller, and if there are no grounds for the belief that they are for other persons or for sale. A reasonable quantity of cinema films for these cameras may also be admitted free, but this concession would not, of course, be given to a person who could not produce a cinematograph camera.

If any of these articles are new—with the exceptions already mentioned—they may be cleared either on payment of duty, or a deposit of duty (see General Order 32/25, paragraph 10).

Used portable instruments, musical, scientific, or optical, carried professionally by a passenger, may be admitted free on a declaration (Form 104) amended to read "professional" instead of "household." It is to be noted that the number of such articles is limited, *i.e.*, one of any one description of the larger instruments, and two of any one description of the smaller kinds. Thus, if we take musical instruments, it is possible for a person to declare and have passed free two piccolos, two flutes, and two ukuleles.

Where the declaration cannot be made, or if the articles are not indisputably British being re-imported, duty, or deposit or otherwise, is to be charged (for procedure, see G.O. 32/25, par. 10).

An interesting paragraph concerning this particular category of goods is that in which a sympathetic consideration is given to an importer of certain private effects on which he cannot afford to pay the duty. Special report of such cases is to be made to the Board, the goods in the meantime being detained.

We come now to Silk goods. Certain subsequent General Orders direct that in the matter in which they severally deal, the procedure will be as for Silk, *i.e.*, Lace (G.O. 49/25), Gloves, Cutlery and Gas Mantles (G.O. 79/25), and Buttons (G.O. 35/28); of course, with the necessary alterations.

There is no question of duty on an article being actually worn, or being carried, as a handbag or umbrella.

Articles having previously been taken out of the country, and now re-imported, and articles made abroad by the declarer from materials taken out of Great Britain or Northern Ireland are allowed free.

Articles as personal effects, if the P.O. is satisfied that they have been in owner's possession and use

abroad for at least three months, are free, and similarly household effects, provided they are covered by a declaration (Form 104) of three months' use abroad.

Persons passing through the country may carry these articles free, if the Preventive Officer is satisfied that the owner is merely passing through the country, or making a temporary stay. (Note, a temporary stay is not exceeding three months.) The articles must be the property of the importer, for his own use or as gifts to persons in the country of ultimate destination, and reasonable in the circumstances. Only in the instance just cited may presents be delivered free.

There are certain special rules to be observed in the matter of silk (including artificial silk) goods only. Whilst officers may satisfy themselves on these points by answers to verbal questions alone, it must be borne in mind that the evidence of a passport produced by nationals of *near* European countries is not sufficient for one to be reasonably certain that the articles produced will be returned thereto. A written declaration on the Form 104 may be accepted, or it may be necessary to accept duty on deposit (see G.O. 48/28, paragraph 10).

Over and above these concessions, payment of duty may be waived on entirely new articles as detailed below, on the following conditions:—

- (1) They must be the *bona-fide* property of the person importing them.
- (2) They must be reasonable for his (or her) personal use.
- (3) They must not be intended for other persons or for sale. A verbal statement or a declaration (Form 104) may be accepted.
- (4) If the duty on any one description of goods produced exceeds the amount named, duty is to be charged on the whole quantity of that description.

The new articles may be:—

Silk, and artificial silk, duty not exceeding 10/-.

Lace and embroidery, duty not exceeding 10/-.

Cutlery, duty not exceeding 5/-.

Gloves, duty not exceeding 5/-.

(There is a further concession here of one pair of fur gloves to each member of a family.)

Gas mantles, duty not exceeding 5/-.

Buttons, duty not exceeding 5/-.

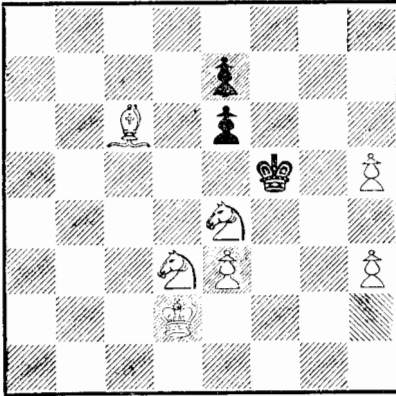
It is not anticipated that the latter two concessions will be frequently claimed.

“WENSO.”

SPORT AND SOCIAL.

Customs Waterguard Chess Club

PROBLEM 29



By J. CAIRNS

White to mate in four moves

Solution to Problem 28a. ("Sign of the Cross.")

1. Kt.+P. P. moves.
2. Mates accordingly.

Club Scores, 1928/9 Tournament.—

Section I. Round 1—Messrs. A. Hardie & F. G. Boodle 1, W. W. Bishop & E. T. Sandford $\frac{1}{2}$, R. E. Dudley & S. H. Matthews 0.

Section II. Round 1—Messrs. B. R. Clarke & S. W. H. Hargrove 1 (without contest), A. Vigeon 1, G. Douglas, A. R. Deans & E. W. Kidman 0.

Section III. Up to Round 3—Messrs. J. Terry & W. E. Morrison 2 (to Round 2), B. C. Reilly, W. Tuck, & H. H. Gray 2, J. Hoare 1, A. F. Mathers & O. M. Williams 0.

Section IV. Up to Round 3—Messrs. A. H. Rolls 3, F. G. Wood $\frac{1}{2}$, T. Croxford & T. F. Prior 2, S. C. Steel 1, J. A. E. Brownlow 1, A. A. Walter & A. G. P. Stevens 0.

Section V. To date—Messrs. R. J. Mayne 2; I. Pescod 1, Messrs. W. R. Hughes, P. Payne, E. Robbins, P. W. Cove, and L. Carter playing.

Solution to the Xmas Poser will be given next issue.

Opening Games.—Attention is drawn to the B.C.F. Correspondence Rule No. 4, contained in the Pamphlet. This rule applies in cases where White has failed to send his opening move.

PRESENTATION.

GRANGEMOUTH.

A pleasing incident took place in the Waterguard Office, Grange Dock, on Monday, November 26th, when Mr. Thomson was made the recipient of a barometer to mark the occasion of his promotion to Chief Preventive Officer.

Mr. McLellan, C.P.O., in making the presentation on behalf of the staff, expressed pleasure at Mr. Thomson's success, and wished him the best of luck in his new grade.

Speeches were also made by Mr. Bell, P.O., and Mr. Ramsay, A.P.O., to which Mr. Thomson suitably replied.

Customs and Excise Preventive Staff Association.

NOTICE TO MEMBERS.

Election of Councillors.

The members in the Areas concerned are hereby informed that the undermentioned candidates were successful in the recent election for the position of grade Councillors.

Area.	Grade.	Name.
London	... P.O. ...	Mr. T. O. Hughes.
South Coast	... A.P.O. ...	Mr. S. E. D. Ball.
Gravesend	... A.P.O. ...	Mr. J. A. O'Connor.
Scotland	... A.P.O. ...	Mr. J. Johnstone.

The election for the four additional Councillors, i.e., two from each grade, in accordance with the amendment to the Constitution ratified at the Council meeting held in July last, will be held early in the New Year.

Only members stationed in Districts that have not direct representation as a result of the main Council election, are eligible for nomination in the election referred to. Full particulars will be circulated with the nomination forms.

For the Executive Committee,
J. T. SUTTON,
Organising Secretary.