

The Customs Journal

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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.

Codes and Instructions.

IT has often been said—and with a conviction born of experience—that the modern Water-guard Officer to successfully perform his work must have a head like the lawyer of a certain U.S. city where apparently litigation is most frequent and is of a varied character. It must have been this truth that caused our talented colleague the other day to sketch his idea of the P.O. who must always be equipped for every emergency, and after cramming his pockets and attache case with multifarious G.O.s, Instructions and Circulars, had to charter a van to bring along his codes both ancient and modern. The cartoon was certainly humorous—but with that essence of truth without which it would be meaningless.

Throughout the whole Department there is much criticism of the format of the Codes and the G.O.s. That useful body, the Suggestions Committee would have very little to do were it not for the variety of suggestions that fall to be classified in those designed to "adapt and improve" the methods of issuing instructions to the Service. This state of affairs would hardly support an argument that a guide to the officer on the job is always available, or that the value of his work can be assessed from that standpoint.

This difficulty regarding Codes—ingenious title—is serious enough for the officer who is always doing his work alongside the rack where they are kept neat and handy. It is a problem also for those who through fortunate circumstances can postpone decision till leisure allows consultation with both book and more experienced colleague. Doubtless between them these suggestors will evolve the ideal method of codifying, indexing, cancelling and "Booseleaving"—and then where will we of the Preventive service be? We will be a little better off, but very little indeed. A Landing Officer of our acquaintance

once said that the art of applying regulations was knowing where to find them. He was of ripe experience, but not of our side of the Department. We often consider that many of our colleagues discovered methods of memory training long ago before that art was so extensively advertised, but a good memory is only a minor qualification in the make-up of a successful Customs Officer.

No matter what system is devised for instructing officers in the performance of their work—and we observe that, with few exceptions, from the highest to the lowest they all receive the instructions—the practical Waterguard Officer cannot rely on this alone. They cannot be carried around in the manner illustrated by our colleague of the pencil. Even if this were possible we shudder to think of the fate awaiting the man who always does things according to rule. We shudder also at the task of those who would instruct us in all the difficulties, complications, and possibilities that arise in most of the situations dealt with in the ordinary Waterguard routine. Consider for a moment the unfortunate end of the officer who runs along to the office every time something tricky occurs during baggage examination, or who holds up a ship whilst he makes himself thoroughly acquainted with Vol. 1 etc., etc., as amended by G.O. etc., etc., and upon which Circ. 12345 has something interesting to impart.

Doubtless that genius who endeavoured to instruct us—not, we trust, at the expense of his reputation—in the meaning of those mysterious terms "Any to come" and "Up and Down," would assert that nothing was wanting in the Betting Duty instructions—and we would agree with him. If the job can be carried out by strict compliance with instructions, it would be better to employ Robots—and considerably cheaper.

CURRENT COMMENTS

AT the Waterguard Sectional Committee on May 23rd, preliminary discussion took place on the Salary Claim. The fact that the Staff Side had previously put in a written statement of the case made it possible to get down to the main points without loss of time. The matter now stands adjourned, but it is expected to arrange another meeting at an early date when, it is hoped, the Official Side will be able to make some definite pronouncement. Staff Side members are by no means pessimistic.

* * * *

The very keen interest with which the development of the claim is being followed is evidenced by the numerous inquiries received since the meeting, from persons anxious to have first-hand information as to how the case is going. Nothing, of course, can be said at this stage. Members must wait in patience until it is permissible to broadcast any detailed information.

One can anticipate that there will be something of substance for delegates to the annual Conference to discuss arising from the Salary Claim. At the moment it is impossible to foretell whether the situation will be satisfactory or otherwise, but, whichever way the case goes, it is certain there will be ample scope for Councillors to shew their abilities for constructive debate. There is every possibility that the forthcoming Council will have the responsibility of deciding issues which will fundamentally effect the future of the Waterguard. This is a grave responsibility and Councillors ought to realise the importance of making themselves fully acquainted with every phase of the present situation.

At the 1929 Conference, the great need will be for men who can capably deliberate upon vital issues—not men who will act as mere messengers from their constituents, or who will be irrevocably bound by some local resolution. Loyalty to constituents is undoubtedly essential, but it loses its virtue when carried to absurdity, as too frequently happens at an annual Conference. Members when instructing their representatives ought to tell them that the most important thing is to get on with the job. Faithful adherence to resolutions whose soundness has already been shattered in debate, may be very beautiful, but it has in the past been the cause of many things being left undone by the Council.

* * * *

Most important amongst the remaining items of the lengthy Waterguard Sectional Agenda was the proposals for revising the method of promotion from P.O. to C.P.O.. At last, this troublesome question, about which so much misleading nonsense has been belched forth by mischievous persons, has reached the stage of joint discussion with the official Side. The Staff Side are now considering the points raised during the discussion, and it is very likely that an agreement will be reached before long. The quicker this happens the sooner we will be rid of promotion conditions which have hitherto done us more harm than good.

The question of Seizure Rewards came up for discussion but was again adjourned at the request of the Staff Side. The figures in possession of the Staff indicate clearly that the Official Side proposals would result in a substantial aggregate loss to the Waterguard. The object of the adjournment is to further examine the figures in the hope of finding some solution that would avoid disagreement.

It is a pity there has not been something definite forthcoming from the Districts as a result of the discussions that have taken place at various times on the subject of Seizure Rewards. There is a growing feeling amongst Preventive Officers that they should not participate in rewards paid to their Assistants. The considered views of the Districts on a proposition of this kind would help to clear the atmosphere. So far, however, this particular aspect of the question has not been tabled for discussion, yet there are possibilities in it which the Preventive Officer Grade might do well to examine.

Here is a matter which provides Councillors with an excellent opportunity to express their opinions in the Journal. Their views would be interesting.

* * * *

Sutherland's letter in the last issue of the Journal strikes the right note, and strikes it vigorously. It is to be hoped that his challenge will be taken up. He deals with a subject of vital importance to the Association, and he tackles it in the proper spirit.

Ready communication between Councillors and the local officials in their respective areas is not so common as it might be. In justice, it must be said that this is not always due to laxity on the part of the Councillors. Some local officials have the habit of ignoring attempts to establish contact by correspondence. Nevertheless, it is the Councillor's job to use every means to stimulate interest and activity amongst the officials of his area. Perseverance is often the only way that this can be achieved. There is no doubt that if the co-operation advocated in Sutherland's letter could be brought up to even a reasonable standard it would remove much of the misunderstanding now prevailing amongst the ordinary members regarding the work which the Association is doing. It would also relieve Headquarters of a load which now hampers all their operations.

It is encouraging to see that at least one of the new Councillors has started off by sending a circular to his constituents inviting them to write to him in connection with any matter requiring Association attention. It would be interesting to know what kind of response there was.

Of late there has been a good deal of talk about increased responsibilities for Assistant Preventive Officers. To those who think deeply, it will be obvious that this is a matter that requires to be treated with caution. No one would deny the right of the A.P.O. Grade to aspire to better things, but it ought to be quite clear first of all that the thing to be striven for is really better. In this instance, there is certainly a doubt. If the claim overstepped

the mark, the consequences of success would not be relished by the A.P.O.'s themselves.

Probably, the move that is now afoot arises from a lack of appreciation on the part of many A.P.O.'s as to the extent and importance of their present duties, and this in turn is due to the fact that some P.O.'s have failed to realise that to-day the A.P.O. is an Assistant in every sense of the word. It is difficult to believe, but it is a fact, that in some quarters there is still the impression that an A.P.O. may be allowed to use a pen only for purposes of signing on.

It would clear the air if this old-fashioned notion could be finally buried, in the interests of efficiency.

* * * *

The article in the last issue dealing with Widows' and Orphans' Pensions, will no doubt have been read with some interest by those who were responsible for bringing before the Conference some time ago a proposed scheme for Civil Servants' widows and orphans.

Reference has been made on previous occasions in these columns to the benefits offered by the Civil Service Widows' and Orphans' Fund. Members now have it on the very best authority that this Fund offers the most economical means for making provision for widows' and orphans' pensions.

* * * *

The abolition of the Tea duty has had the effect of further reducing the cost-of-living figure. The figure for May is 61. For the current period the figures are 66, 62, 61.

The present bonus is 70, rounded up from an average of 66 1/3.

Presentation at Belfast.

An interesting gathering of the preventive Staff took place at the Custom House, Belfast, on May 21st for the purpose of presenting to Mr. M. Hartnett (P.O.) a tangible token of esteem and respect on the occasion of his retirement after 33 years' service. The Chair was taken by the Collector, Mr. J. Smith.

Mr. J. Riordan (C.P.O.) spoke in the most eulogistic terms of the sterling qualities of Mr. Hartnett and regretted his exit from the Service. Messrs. Nightingale, Kitchener and Flynn also testified to Mr. Hartnett's many good qualities and wished him health and happiness in his retirement.

The Collector, on behalf of the staff, made the presentation, which consisted of a handsome oak chiming clock suitably inscribed, and wished him health and long life.

In accepting the presentation Mr. Hartnett feelingly replied, and thanked all for the many good wishes and kind words spoken, and regretted much the parting from so many good friends. The clock, he said, would occupy a place of honour in the home and would be cherished by him always.

Fowey Presentation.

At the Fowey Custom House on Thursday, May 16th, a pleasing ceremony took place when Mr. John Sutherland, who has recently retired from the position of Preventive officer, received the good wishes of the staff and a token of respect and esteem from fellow officers.

Mr. C. A. Slade, of Falmouth, Chief Preventive officer, presided. Letters containing apologies for absence, and appreciation and unstinted praise of Mr. Sutherland's services were received from the Superintendent of the Customs Water-guard Department at Plymouth—Mr. J. T. Allwork, the Collector at Plymouth—Mr. C. A. Nicholls, Mr. H. Bennett and Mr. A. S. Carter, P.O.—formerly at Fowey.

Mr. Sutherland's first association with Fowey was in 1898, three years after joining the service at London. He remained there until 1915 when he returned to London for special service. In 1921 he was again transferred to Fowey, serving until his retirement on May 2nd.

Mr. A. J. Platt, who has served six years with Mr. Sutherland at Fowey, made the presentation, which took the form of a barometer and cakestand. Mr. W. E. Pratt and Mr. A. E. Bristow (officers), Mr. Lewin (Preventive officer), Mr. H. Brantingham, Mr. F. Wright and Mr. C. Searle (assistant Preventive officers), Capt. Fred. Collins (harbour-master), Mr. T. E. G. Barnicutt and Inspector Burrough all spoke in highest terms of the performance of Mr. Sutherland's duties and of his loyalty to the service, and voiced good wishes for his retirement. Mr. Sutherland suitably responded.

Testimonial to E. E. Stonham, Esq., C.B.E.

Mr. E. E. Stonham, Collector of Customs and Excise, Liverpool, is retiring from the Service on the 30th June next.

In view of the very high esteem in which Mr. Stonham is held, it was thought that many members of the Department would wish to have the opportunity of being associated with some form of Testimonial.

A preliminary Meeting was accordingly held on the 26th April, when a Committee was elected to make the necessary arrangements. It was decided to circulate Subscription Lists, in order that all those who wish to subscribe might have an opportunity of doing so. Subscriptions may be sent direct to the Honorary Treasurer. All Subscription Lists should be returned not later than the 10th June.

The Chairman of the Committee is Mr. E. W. Mills.

The Hon. Treasurer, F. Podmore, King's Warehouse, Custom House, Liverpool, and the Hon. Secretary, C. C. Westaway, Wreck Office, Custom House, Liverpool.

Members of the several grades of the Water-guard are included in the Committee.

Preventive Staff Association

Head Office

Thames Chambers,

18, Beer Lane,

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*

NEWPORT (MON).

A meeting was held under the Chairmanship of Mr. Morgan (P.O.) at Newport (Mon.), on Wednesday, 22nd May. The question of the Board's suggestion to reduce the Old Dock Station by one crew again came forward and it was decided to agree in principle to the Board's scheme of Staffing and Attendance but to ask for the scheme of attendance to be revised by the staff at the end of three months' trial.

With regard to the wage claim it was felt that much time and work had been given, and the following resolution of appreciation was passed to the Members of the Executive Committee for their splendid effort on the Wage Claim, etc.

Several matters of local importance were dealt with.

CARDIFF.

A District Meeting was held at the Old Arcade Hotel, Cardiff, on Friday, 17th May, 1929, Mr. C. S. Hill presided.

The election of District and Local Officers resulted as follows:—Chairman: Mr. G. O. Warne (P.O.); Vice-Chairman: Mr. C. S. Hill (A.P.O.); District Secretary: Mr. A. M. Pucknell (P.O.); District Organising Secretary: Mr. C. H. Goodliffe (A.P.O.); Local Organising Secretary: Mr. S. Steadman (A.P.O.); "Customs Journal" Correspondent: Mr. N. A. Ramsay (A.P.O.); Auditors: Mr. G. J. Hurford; (P.O.), and Mr. A. H. Sweet (A.P.O.)

Seizure Rewards:—The question of Seizure Rewards was brought up but it was decided to place it on the Agenda of the next District Meeting held prior to the Council Meeting.

The Abolition of the "Customs Journal" was discussed, but it was also decided to put same down for next meeting.

A Local Meeting followed where quite a number of Local matters were discussed and suitable action taken.

It was worthy of note that the meeting was almost entirely composed of members of the A.P.O. grade, only one member of the P.O. grade being present.

HARTLEPOOL.

Mr. Roberts presided over the annual meeting on May 15th. There was a good attendance, and members were present from Middlesbrough and Seaham Harbour.

The District Secretary and District Organiser presented their reports and shewed that the District was in a very sound condition.

Mr. Oak (D.O.), who is expecting to be promoted very shortly, tendered his resignation, and a hearty vote of thanks was passed for the services he has rendered.

The election of officers was proceeded with and there was very keen competition. The result was as follows:—

Chairman - - - Mr. J. Burke (A.P.O.)
 Vice-Chairman - Mr. J. W. Roberts (P.O.)
 District Secretary Mr. C. A. Warren (P.O.)
 District Organiser - Mr. A. Coates (A.P.O.)
 "Customs Journal" Correspondent - Mr. C. A. Warren (P.O.)

A discussion took place upon the quality of the uniform supplied, and it was decided to send a complaint to Headquarters with reference to the Cap Badges and Cap Covers.

Local business occupied the rest of the meeting.

DIRECTORY.

Mr. A. Coates (District Organiser for Hartlepool District)
 29, Church Square,
 West Hartlepool.

SWANSEA.

The quarterly meeting was held at the Market Cafe, Oxford Street on Friday, May 17th. The deputy Chairman, Mr. M. McEnaney, presided over the unusually good attendance, outport officers being well represented. Their attendance contributed a very fine feeling of unity, and a cordial welcome was accorded them.

It was a pleasure to note that the pessimists were conspicuous by their absence during the discussion of the salary claim. The result was that the meeting was in complete agreement with the statement issued by the E.C.

On the question of deck cargoes, it was agreed that the subject be adjourned pending the result of the discussions of the Suggestions Committee.

Mr. McGrath was elected Local Whitley Representative for his grade in the place of Mr. P. C. White. Several local matters were discussed and action approved.

A vote of thanks to the Chairman and to the outport officers brought to a conclusion a meeting which will long be remembered for its unanimity and sociability.

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.

KNOTTY POINTS.

Sir—I feel I must answer "Reasonable's" replies, even if to gain knowledge, as we undoubtedly will through the arguments. Firstly I must thank him for the authority given and must now "find it."

Certainly the larceny charge would be made as you say, but the fact that a bond is in force does not exonerate the carter from an offence under the Customs or Excise Laws, Assuming the tobacco to be F.M. and liable to Customs duties, then Mr. Dutton is correct, for Section 115 covers the point, Section 218 distinctly says, as "Dovorian" quoted last issue, but in response to your definite decision re the carter not being an agent for the storedealer, I will amend my letter to read, "a servant of the storedealer" in so far as the carter is paid by him and is serving him, brings us to Section 135, its footnote only, which says "In the ordinary case of liability on the part of a master for the acts of his servant, the rule is that whatever a servant does in the course of the employment with which he is entrusted, and as a part of it, is the master's act, and it is not necessary that the master should have personal knowledge of the act done; but, in order to render the Master liable, the act of the servant must be within scope of his duty or employment."

If this argument is put in force and the storedealer proves he had no knowledge of the pilfering until notified, then he is entitled to exoneration? What about the carter, does he go scot-free?

In the case of the Attorney General v. Siddow, mentioned as a footnote to Section 186, the Magistrate remarked "The provisions of the legislature would be inefficacious, if the master for WHOSE BENEFIT the operation is intended were to escape those penalties which the legislature has imposed, where the act was done in pursuance of the general purpose, which the servant was undoubtedly authorised by the master to carry into effect. It is evident that all those provisions would, but for this construction, be unavailing.

Under this ruling it appears that the Master must be cognisant of the pilfering to be liable to any charge, and in "Reasonable's" case he is not; therefore action should be taken against the carter himself, under Section 115 & 218, the goods detained, and treated as a seizure.

I am, Sir,
Yours, etc.

"AREA COUNCILLOR."

Sir—Last week, before the publication of the "Customs Journal," and therefore unaware of Mr. Sutherland's letter on this subject, I wrote to the districts, mentioned in the recent election as not having direct representation, asking for co-operation.

At the election I stressed the urgent need of co-operation between districts, and it was with this aim in view that I wrote to the secretaries very much on the lines suggested by your correspondent, special mention being made of the meeting in July.

I must apologise to Preston for a slight delay in posting the letter to them.

Outspoken letters from keen Association officials, such as Mr. Sutherland, will do no harm and I am sure that most councillors will welcome the opinions and suggestions of those they represent.

Yours faithfully,
D. R. CRONIN.

CHANGES IN THE STAFF. TO MAY 21, 1929

APPOINTMENTS.

ASSISTANT PREVENTIVE OFFICERS:—

Ashworth, V. G. F., Finlay, D. C., Gillespie, M. A., Hearne, E. B., Hope, F., Kelly, R. H., Lewis, F. S., Milligan, W. A., Smith, W. E., Taylor, W. H., Urwin, J.

ENGINEER MECHANIC:—

Hurstfield, E. E. J.

TRANSFERS.

CHIEF PREVENTIVE OFFICER, Lower Section:—

Purdy, A. W., Office of I.G.W. to Southampton.

PREVENTIVE OFFICERS:—

Adams, H. W., Glasgow to Fowey, Plymouth.
Coady, G. T., Manchester to Liverpool.
Crowe, F. E., Grimsby to Immingham, Grimsby.
Doherty, J. D., Bo'ness, Edinburgh to Aberdeen.
Fooks, E. J., Dover to Ipswich.
Hake, H. Methil, Dundee to Grimsby.
Richardson, A., Gravesend, London to Dover.

ASSISTANT PREVENTIVE OFFICERS:—

Alexander, J. M., Peterhead, Aberdeen to Methil, Dundee.
Alford, J. E., Falmouth to Teignmouth, Plymouth.
Atkinson, J. P., Newcastle to Blyth, Newcastle.
Blaetburn, K. C., Liverpool to Preston.
Fisher, R. H. W., Runcorn to Eastham, Manchester.
Ford, R. H., Granton, Leith, to Leith.
Grant, A. H. H., Preston to Hull.
Happ, G., Liverpool to Runcorn, Manchester.
Humer, G., Blyth to North Shields, Newcastle.
Hussey, E. G., Liverpool to Barrow, Preston.
Laurensen, R. C. G., Leith to Granton, Leith.
Manning, J. C., Hull to Boston, Grimsby.
Phillips, J. H., Methil, Dundee, to Liverpool.
Speckman, E. C. McC., Liverpool to Fishguard, Swansea.

EXCHANGE :--

Salter, D. B., Gravesend, London, with
Stoneham, W. H., Thameshaven, London.

PROMOTIONS.

PREVENTIVE OFFICER TO CHIEF PREVENTIVE OFFICER,
Lower Section, unattached :--

Girvin, W. A., Aberdeen to Office of I.G.W.

ASSISTANT PREVENTIVE OFFICERS TO PREVENTIVE
OFFICERS :--

Arnold, H., North Shields, Newcastle to Bo'ness,
Edinburgh.

Barnett, J. A., Southampton to Belfast.

Coady, E. N., Barrow, Preston, to Liverpool.

Haigh, E., King's Lynn, Norwich, to Graves-
end, London.

Rowett, C. H., Hull.

Stevens, A. H., Liverpool to Manchester.

Stuart, F. W., Greenock to Methil, Dundee.

OFFICERS LEAVING THE SERVICE.

RETIREMENT--PREVENTIVE OFFICERS :--

Parren, S. J. H., Ipswich.

Sutherland, J., Fowey, Plymouth.

ASSISTANT PREVENTIVE OFFICERS :--

Tolland, W. J., London.

Wright, D. H., Southend, London.

ENGINEER :--

Carr, A., Newcastle.

DEATH :--ASSISTANT PREVENTIVE OFFICER :--

Ryan T., London.

VACANCIES.

WATERGUARD SUPERINTENDENT,

1st Class, Newcastle. 1.7.1929.

*PREVENTIVE OFFICER,

Scilly, Plymouth.

ASSISTANT PREVENTIVE OFFICER,

Port Talbot, Swansea. 17.6.1929.

*(An official residence is provided at a reduced rental and there is an allowance of £35 per annum for performing Long Room work, etc.).

OBITUARY OF SUPERANNUATED OFFICERS

Lock, J. T., Boatman.

Sheehan, P., Boatman.

Vocational Education Scheme.

Whilst realising that the weather we are experiencing just recently is more conducive to outdoor pleasures than to a concentrated study of Departmental Regulations at home, I do feel that it is necessary to remind prospective candidates for the next examination for promotion to the P.O. grade that the weeks and months are slipping by, and that the time when they will be called upon to prove their capabilities is drawing nearer and nearer.

Some will say, of course, that that particular fact is obvious. Granted, but there are those people who lose sight of the fact, and suddenly realise that an examination is imminent and then endeavour to crowd 2 years' study into as many months.

The result is foregone.

The V.E. Scheme is in operation both Summer and Winter for your benefit. It belongs to you and it is your duty, both to yourself and the Department, to support it.

I am not in a position at present to give any probable date when the next Exam. may be expected, but I can safely say that it is not very far distant, and that only those few extremely foolish people will refrain from taking advantage of the splendid facilities offered under the V.E.S.

There are no restrictions on the time of commencing your studies; you may simply complete the application form below, at any time, give your choice of Tutor, and your first set of questions will be despatched forthwith.

Spend a half-hour or so each evening with your books, despite the fact that the Tennis Court, Cricket Field or local Hostel is calling you, and you will eventually find that it has been time well spent.

DO IT NOW!

Yours faithfully,

S. C. STEEL,

Secretary V.E.S.

FILL IN THIS FORM NOW.

The Secretary (V.E.C.),

Preventive Staff Association,

13, Beer Lane, London, E.C.3.

Preliminary Course

Please enrol me for Intermediate Course (delete Courses not required) in Waterguard.

Advanced Course

Departmental Regulations.
amount), enclosed.

Postal Order payable to P.S.A., London, value.....(insert

Name

Address

Tutors :--Messrs. Angus, Finley, Gardine, Lake, Sheehan, and Thomson.
Please indicate Tutor desired, and choice of Tutors will be given as far as possible.
Fees: 10/0, 15/0, and 20/0 per term respectively.

KNOTTY POINTS.

By "REASONABLE."

With the permission of the Editor, and provided he can spare further space, I should like to reply as briefly as possible to the new points raised in the last issue on (a) Bonded Stores (b) G.O.32/1925 par. 9—Oral Declaration and (c) other dutiable articles if the duty does not exceed 1/-.

(a) The contribution by "A.P.A." though no doubt given with good intention to enlighten readers along the paths of this subject, is so wide of the point under discussion, confusing if we turn up his quotations and irrelevant to Waterguard work, that really I must give it a miss. If it were "A.P.A.'s" intention only to shew the ultimate procedure as a result of a normal certificate of non-production, that will be interesting to many, though outside their sphere of work—at present at any rate.

In a little paragraph contributed by "Dovorian" to this subject he has struck the section of the C.C. Act. (section 218) which I intended to submit as a final claim that proceedings under the Customs Acts cannot be taken when a Bond is in force. He has not quoted the last proviso in the section fully. Neither, to my mind, has he correctly interpreted the said proviso. It commenced with the words "and provided" which means "on condition." The section instructs us how to recover duties, penalties and forfeitures, and who may institute proceedings under, if you like, section 186; but if it can be pleaded that the duties of Customs have been secured by Bond or otherwise, i.e. deposits, we cannot proceed as aforesaid in the section. He may be right and I may be wrong or vice versa. Here is a case. A few years ago a vessel laden with cases of spirits and outward bound sank in the Thames. During salvage operations pilfering took place and large quantities were found in the possession of certain persons. Legal proceedings were taken and it is general knowledge that the proceedings were not taken under the Customs Acts because the Exporter's Bond was in force, although a certificate of shipment had been given. That shews the effect of the proviso in Section 218.

The elucidation of section 186 by Mr. Sheehan is, so far, reasonable in its general application. But the release of the stores in question was not with or for any fraudulent purpose by the Store-dealer giving Bond. The carter will most certainly forfeit the goods. But in so far as the dealer is concerned, it is a question of rewarehousing the goods, or, if time permits of the case being dealt with before the ship sails, placing the goods on board.

We are reminded that the procedure to be followed in cases of smuggling combined with larceny is clearly laid down in Vol. I., Part II., par 10 (h); quite so, but we must first decide whether there is a *prima facie* case that the goods are "uncustomed" before instituting a charge of smuggling, then the procedure is clear.

(b) More than two years ago I tried to obtain through the V.E.C. an official ruling on this point, but it did not materialise. The point was admitted to be a contentious one and the new paragraph has only eased the situation in the extension of the use of discretion. If the "one year's use abroad" is not required when an oral instead of a written declaration is accepted, then where is the limit to the free concession? Take an article of foreign origin; it is admitted free if the value does not exceed 3/- (1/- duty), or declaration is made on form 104, and it includes one year's use abroad. Therefore, between these limits, foreign articles are dutiable, otherwise there is no stated limit to free concessions. If such is not the case, then we must get "if apparently new" defined. From a student's point of view, "Dovorian," the duty should have been taken on that camera you instance. The acceptance of an oral declaration in lieu of written in regard to these specific articles is allowed in order not to delay or hamper the passenger traffic. The intentions and limitations of the order remain the same in either case. Local orders and practice are not helpful in all cases to students of the regulations or candidates for examinations.

(c) One did not expect such unfair comparison from Mr. Sheehan. He objects to my words "on each" being used to convey my opinion of the sentence, but actually himself imports from Vol. I, Part V. par. 16, the word "aggregate" to make his point. The suggestion that the sentences may have been written by different authors, but yet have the same meaning, is, to say the least, amusing. We must have a more substantial reason than that for the difference between the sentences. No one will deny that the concessions and regulations appertaining to seamen are "tighter" or more stringent than those appertaining to passengers. That is to my mind the reason why "in the aggregate" appears in one sentence and not in the other. I have spoken of hampering the passenger traffic. Just imagine 700 passengers waiting clearance, and a P.O. is occupied in guessing the weights and assessing the duty on twenty different articles, the duty on each n.e. 1/-, all of which were nicely packed but are now strewn over the baggage table; the P.O. hurrying to make out a couple of duty slips and the passenger scrambling together his twenty articles because the train is about to depart. A fellow passenger has been allowed a new watch valued at £50, a camera valued at £15, silk goods the duty on which does not exceed 10/-, and ½ lb. Havana cigars. Further, my interpretation of the sentence was confirmed absolutely, twenty years ago, by a surveyor who was at that time a jerquer in London. He did not question the author, nor the elasticity of his phraseology. If we are to consider, when we get our General Orders, whether the author has left something out of a paragraph or sentence, well—Heaven help us!

SPORT AND SOCIAL.

CRICKET.

THE CARDIFF WATERGUARD CRICKET CLUB.

The Club commenced the 1929 season on Saturday, May 11th, with a match against Messrs. Curran's Engineering Works. The attendance of the President, Mr. G. Marr (W. S.) and Vice-President, Mr. H. Howell (C.P.O.) at the first of an attractive and full list of fixtures was particularly encouraging to the team.

The game was played on the ground of the opponents at Wenvoe on a soaked wicket which afforded help to the bowlers. Customs won the toss and batted first, scoring 56 runs despite the deadly deliveries of a fast bowler. Mr. E. Lindley gave a display of good cricket for his 27 not out, having carried his bat from third man in.

The Engineering works had some good men, but a misunderstanding at the first wicket rather upset their chances of warding off our bowling which made the best of the pitch. Mr. C. S. Hill (capt.) with three wickets for eight runs and Mr. N. A. Ramsey, with five wickets for seven runs routed the side, and the result was C. & E. (Waterguard) 56 runs, Curran's 20 runs.

The second match was played on our ground at Penarth against the General Post Office (Engineers) on May 16th.

Batting first, our team made the good score of 81 for 9 wickets (declared)—Mr. B. Warren 12, Mr. E. Lindley 17, Mr. Clark 10.

The G.P.O. scored 33 for 7 wickets when the match had to be left drawn owing to the bad light.

London South Side Cricket Club.

WIN TWO MATCHES AND MEET THEIR WATERLOO.

May 18th versus Royal Victualling Yard. R.V.Y. 56 runs; South Side 62 runs. Won by 6 runs. Whit Monday versus Pascalls. All Day match. Pascalls 1st Innings 25 runs; Second Innings 50 runs, Total 75 runs; South Side 1st Innings 56 runs, Second Innings 81 runs, Total 137 runs. Won by 62 runs.

Customs Waterguard Chess Club.

HOW CHESS IS PLAYED—cont.

En Passant move of the Pawn.—Definition by W. Hutton Ward, the Chess Editor of the "Daily Mail," and "The Referee." The following example of how the Pawn takes Pawn in passing situation arises will be helpful to beginners. White: King on Queen's square, Pawn on K5; Black: King on Queen's square, Pawns on Queen's Pawn's

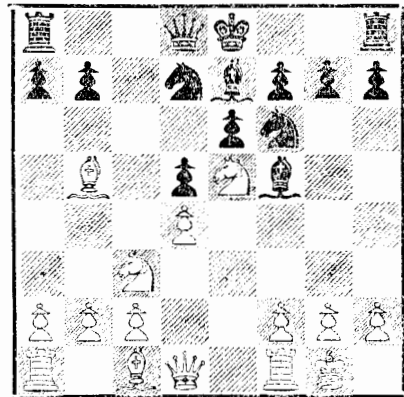
square, and King's 3rd square (Q2 and K3). It is Black's move. If he moves, his Queen's Pawn two squares as he is entitled to do on the first move of a Pawn, white may take it just as if it had been moved only one square, i.e. White's Pawn would rest on Queen's sixth square. But white need not so capture the Pawn. He can, if he likes, let it remain on Q4 to which Black has moved it. The position only arises when one or other player has advanced a Pawn to the fifth rank. (NOTE: Black pawn on King's 3rd square, you count three squares downwards from Black King's square, inclusive, white Pawn on K5, i.e., five squares from white's King's square, inclusive, W.W.B.).

Queening a Pawn.—When a Pawn reaches its player's eighth rank, it ceases to be a Pawn. It is at once exchanged for a Queen, Bishop, Knight, or Rook of its own colour, whichever piece you choose to make it, and place the piece you choose, or a substitute for it, in place of the Pawn, on the square the Pawn has reached. This is Queening a Pawn, like Kinging a draught in the game Draughts. By Queening a Pawn you may have a second or even a third Q—a Queen for each Pawn you get across,—or a third or fourth Rook, Kt. or Bishop, whichever you think best. You now know all the moves. (*to be continued.*)

CLUB TOURNAMENT, 1928/9.

All games are due to end to-day. Unfinished games should be sent to the Referee as soon as possible.

CUP CONTEST—FINAL.



Position after black's 8th move,
Black, 15 men.

F. G. BOODLE, Dover.

A. HARDIE, Ayr.

White, 15 men.

- | | |
|---------------|------------|
| 9. Q—K2. | 9. Q—Kt3. |
| 10. B—K3. | 10. P—QR3. |
| 11. Kt×Kt. | 11. Kt×Kt. |
| 12. B×Kt. ch. | 12. K×B. |

Members of the Club extend their best wishes to their members running at the Civil Service Sports next Saturday, and their thanks to the London South Side Cricket Club for their help and interest.