

# 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.*

## THE QUESTION.

THERE have been many individuals lately who have been cudgelling their brains to properly answer a question as to the duties of a C.P.O. We will give credit for the hard thinking necessary in the task thus set—for truly it is interesting to witness the difficulty thus presented to men with long service in the Preventive side of the Department.

We may be mistaken, but it is our opinion that authority itself in the Department has long had an erroneous idea of the functions of the C.P.O. grade, and if our opinion is incorrect we can find little to explain the farcical situation that exists.

Every officer of any experience at all knows that the C.P.O. has no executive duties. It is true that he performs certain supervisory checking duties, but were the grade to disappear entirely, it would be a simple matter to arrange for this checking being conducted without in the slightest degree impairing efficiency. We have heard it stated that the C.P.O. is invariably available to help and guide the P.O. in the duties that fall to be performed by the latter. We have also heard the terse remarks made by every P.O. to whom we have suggested this assistance.

Whatever ingenious answers have been given, and may be given, to this intriguing question, it cannot be disputed that the *raison d'être* for the grade is supervision, and it is from this angle alone that its utility, and its numerical strength, must be considered. We assert that the sense of honour of the rank and file of our branch of the Department is comparable to any other. Were that rank and file contained in one grade, it would not be as difficult to justify

the ratio of supervisory posts. Constituted as they are, we maintain that the ratio is too great, and instead of enhancing the efficiency of the lower grade, a reverse effect is obtained.

The P.O. must necessarily perform his work and supervise his assistants without thought of his immediate superior. The presence of the latter on the station cannot prevent this necessity. The very conditions of preventive work require him to carry out his duties on his own initiative, and he is expected to take executive action entailing great personal responsibility. Conditions under which direct supervision is essential render it necessary when a superior is present, but all too frequently the easier line adopted when the latter obtains, governs action when it does not.

Whatever may have been the reason advanced for such excessive supervision as exists to-day; whatever may have been the cause of the supervision of the C.P.M. grade being vested in the C.P.O. grade—we would suggest that the whole situation be reconsidered. There is in the basic grade of the Waterguard a body of men who can be relied upon as a body to 'play the game.' From the P.O. grade, the Board already expect much, and we believe that they are not disappointed with the result. We would suggest that a little greater confidence in the scope and responsibility of that grade would have beneficial results. If supervision forms the main reason for the existence of so many Chiefs, we assert that their number can be materially diminished. The Service will not lose in efficiency, and will gain considerably in morale.

## CURRENT COMMENTS.

IN replying to a question in the House of Commons, in regard to the cost-of-living bonus, the Chancellor stated that "After full and anxious consideration, I have decided that the rate of bonus now payable shall remain in operation for the six months' period beginning 1st September next. I estimate that the effect of this modification in the existing scheme will be to increase the remuneration of Civil Servants during this period of six months to the extent of approximately £800,000."

This is one of the very few occasions when a Government decision has caused widespread satisfaction throughout the Civil Service. The bonus reduction in September has been one of the most unpopular annual events for the great bulk of Civil Servants. It has occurred at a time when pockets are depleted through holiday expenditure; and when the prospects for the following six months are decidedly gloomy so far as household expenses are concerned.

The anticipated drop in bonus for September this year will not now take place, and there are general feelings of relief. But the Chancellor's action in this matter is not only appreciated because of its immediate cash value. There is full realisation of the fact that the bonus incident indicates that Mr. Snowden is ready to deal with Civil Service problems fearlessly and with vigour. It will be noted that the concession he has given is the outcome of a logical conclusion that the present scheme of bonus is unsound; and not because of a specially benevolent attitude towards the Service. To quote his own words in criticising the scheme, "It means inevitably that the Civil Servant's remuneration is higher in summer, when living is cheapest, than in winter, when living is most expensive."

It is generally understood that the Chancellor is not in favour of any system by which wages are adjusted to the rise and fall in the cost of living, and it can therefore be expected that before long the National Whitley Council will be discussing consolidation in some form or other.

The cost-of-living figure for July is 61, as compared with 60 for June. The August figure will complete the series for the current period, and it is almost certain that in the normal course of events the bonus for the next six months' period would have to be based on an average of 65. The present bonus is based on an average of 66-1/3, rounded up to 70. For the five months of the current period the figures are 66, 62, 61, 60, 61, giving an average of 62.

The P.S.A. Annual Conference took place on the 30th July, and the two succeeding days. It was a great success, and in future years will be looked back upon as the Conference of notable decisions. The report of the deliberations will

be an unusually interesting document. It is, at the moment of writing, doubtful as to whether the report can be prepared in time for this issue. Members will no doubt understand that Conference week is a strenuous time for the Headquarters Staff, and that there are great difficulties in the way of producing within a few days a comprehensive record of all that the Council did during those three busy days.

Mr. W. G. Thomson, as Chairman of the Conference, remains as popular as ever, in spite of the fact that he had frequently to adopt severe measures in controlling the meeting, in order to get through the great amount of business transacted. It seemed, in the early stages, that the Agenda could not be got through without going beyond the three days. It is a tribute to our President that the proceedings were concluded on the third day, and that no member could complain that he did not get reasonable opportunity to give full expression to his views.

On the question of the P.S.A. amalgamating with other Associations catering for analogous Grades, there was an interesting debate. The opponents of amalgamation were in the minority but they fought gamely. The outstanding feature of this debate was the very close attention that was given to those speakers who favoured amalgamation, and who were in possession of full knowledge of the inner workings of all the Associations concerned. Many searching questions were asked and answered, and it can safely be said that the overwhelming decision in favour of amalgamation was taken not before every phase and detail of the question had been thoroughly explored.

The debate on the proposal to abolish systematic rewards for seizures was exceedingly lively. The proposers eventually succeeded in making it clear that the intention was not to abolish rewards except in cases where there was obviously no particular merit attaching to the detection. The present system by which rewards are automatic was condemned as being against the best interests of the Grades concerned.

The vote in favour of the proposal was practically unanimous, and it was obvious that the Councillors were definitely of opinion that the existing system of paying rewards had in the past operated to our general disadvantage.

There was not a great deal of discussion on the Salary Claim, although a full and up-to-date report of the situation was given to the meeting. It was agreed that the Executive were taking all possible steps to bring success.

Various Councillors expressed the views of their constituents that the claim put forward by the Staff representatives was accurate and exhaustive. The Council congratulated the Executive on the written statement put forward, and

decided that during subsequent discussions in Whitley, there should be no withdrawing from the situation which had arisen from the implications as to the duties of other grades, caused by the Statement.

\* \* \* \*

On the evening of the 30th July, the whole of the Council, together with members of the London Staff, went, by charabanc to Gravesend. There they met members of the Gravesend Staff at the Royal Clarendon Hotel, where an excellent concert was provided.

During the concert a presentation was made to Mr. E. P. Madden, late President of the P.S.A. Mr. Madden received a great welcome, and it was difficult to cater for all those who desired to make eulogistic speeches.

A full report of this social affair appears elsewhere in this issue.

### The Annual Conference.

As was anticipated, it has not been found practicable to prepare an advance report of the Conference for the present issue of this journal. To extract a report from the verbatim notes of a conference lasting three full days is no light task; and when it is remembered that this job is tackled after the performance of a full official day by the Association Officers, the reason for the delay will be thoroughly appreciated. Actually, there is no undue delay, and members really do well to receive an official report within a month of the Conference.

In opening the Conference, the President (Mr. W. G. Thomson), extended a very cordial welcome to those members who were attending the Council for the first time. He asked them to enter fully into the discussions, and to take back with them to their Districts a true picture of what the P.S.A. Conference really is. He reminded Councillors that they have an immense potential power in the Districts. They are the hubs which centre each District. A Councillor can make all the difference between an active and a dull constituency. The Association should not only be active at headquarters, but also locally, and it was up to the members of the Council to satisfy the hunger for information which exists in every District.

He referred to the fact that the present Conference would have to come to some very serious decisions, decisions which would have a definite effect upon the future of the Preventive Staff members. In any case, future policy would have to be seriously considered.

The President's words were justified during the following three days by the discussions on various important items appearing on the agenda.

Efforts are being made to present to our readers a comprehensive report in the next issue. In the meantime, Councillors who are fortunate enough to have meetings fixed in their Districts will be able to get ahead of us in acquainting their members with the particulars of the important decisions that have been reached.

### Mr. Madden Honoured.

No more fitting scene could have been staged for the presentation to Mr. E. P. Madden, the late President of the Preventive Staff Association, than the port in which he commenced, many years ago, his Association activities. Gravesend proudly claims Mr. Madden as one of her own children, and takes due credit as a parent for having produced, not only our late President, but many others who have achieved prominence in Association circles.

At the close of the first day of the Conference, the whole of the Council, well supported by colleagues from London, repaired to Gravesend, where they were joined by a large number of members stationed there. The welcome extended by the Gravesend Officers was a cordial one, and the evening spent together at the Clarendon was particularly jolly. Among those present we noticed Mr. Donovan, who is now on the retired list, and Mr. Gleeson, stationed at Chatham, had journeyed over in order to share in the tribute to the guest of the evening. Mr. A. E. Howell, whose useful period of General Secretaryship is still fresh in remembrance, travelled down in one of the two motor coaches chartered from London. Members of the Immigration Staff were present and expressed their pleasure in being associated with the presentation. It would be difficult to do justice to the many speeches which were made, for besides the Chairman (Mr. Merron), and Association Officers, many others were anxious to be on their feet, and it became necessary to fix a time limit on individual speeches. However, enthusiasm reached its height when Mr. W. G. Thomson, the present President, asked Mr. Madden to accept a silver tea and coffee set and a mahogany display cabinet from the members of the Preventive Staff Association as a mark of the high appreciation in which they held him, and in memory of his long and valuable Association service. Mr. Madden was received with musical honours, and in his reply made reference to several incidents of his Association work.

During the evening an impromptu musical programme was arranged, in which figured Mr. Coady and his violin (not to mention the saw), Mr. Gotts, who never fails to get the boys going with community singing, Mr. Densley, Mr. G. E. N. Griffiths, Mr. Lake, Mr. Prisley and Mr. Standing.

### MR. MARR.

We are pleased to be able to report that Mr. Marr (Waterguard Superintendent, Cardiff) has recovered from his accident and has returned to duty.

All communications relative to the supply of copies of this paper should be addressed to

The Secretary, Mr. P. SPEAR,

101 Upton Park Road,

Forest Gate, London, E.7

## CIVIL SERVICE: NATIONAL WHITLEY COUNCIL (STAFF SIDE).

### DEPUTATION TO THE CHANCELLOR OF THE EXCHEQUER.

Notes of a deputation from the Staff Side of the Civil Service National Whitley Council to Mr. Philip Snowden, M.P., Chancellor of the Exchequer, in the Chancellor's room at the Treasury, on Tuesday, 16th July, 1929. The Chancellor was accompanied by Mr. Pethick Lawrence, M.P., and Sir Russell Scott.

Those present representing the National Staff Side were Mr. W. Ewart Llewellyn, O.B.E. (Chairman), Mr. C. Badderley, Mr. J. W. Bowen, M.P., Mr. W. J. Brown, M.P., Mr. A. L. N. D. Houghton, Mr. P. H. M. Hoey, Miss Edith Howse, Mr. C. L. Leese, Mr. G. Middleton, J.P., M.P., Mr. C. A. W. Sanders, Mr. L. S. Summers, Miss Maguire and Mr. A. C. Winyard (Secretary).

At the outset the Chancellor said he was glad to receive the representatives of the National Staff Side and to consider the representations they desired to make.

Mr. Llewellyn, on behalf of the National Staff Side, said he was obliged to the Chancellor for the opportunity he had given them of placing their views before him on the most important of the subjects which were disturbing the Civil Service. He proposed, with the Chancellor's consent, to carry on the discussion from the point it had been left in a preliminary way by colleagues. He said he proposed to deal only with the most important questions, and the first item upon which he desired to comment was the question of Whitley machinery.

In the view of the National Staff Side, full and definite powers had not been given to the Official Sides of the National and Departmental Councils to enable the Whitley system to function in the manner in which it was intended. He suggested the Chancellor should give consideration to a strengthening of the system, and in particular he instanced the difficulties very often experienced by Staff Side representatives in connection with the special leave necessary for meetings. He said it was not an extravagant thing to claim that the officers of the National and most important Departmental Councils should be seconded for the work, as it was felt that staff representatives were carrying out the work of the State as fully as the representatives of the Official Side. He suggested that fuller use should be made of the machinery, and gave as instances the following questions in which it had not been used:

- (a) The Super-cut.
- (b) "P" Class Agreement.
- (c) Emergency Recruitment.
- (d) The Passage of Clause 5
- (e) The setting up of an Official Committee of Enquiry into the Professional Classes.

He considered also that the right spirit appeared often to be missing in the operation of the Whitley machine. The National Staff Side was extremely dissatisfied with the manner of approach to questions, and he hoped the subject would be examined by the Chancellor with a view to the creation of a better feeling.

He hoped that as a result of the deputation the Whitley system, which made for the betterment of the Service and the contentment of the staff would receive a strengthening.

On Arbitration he said there were several questions which the Staff Side desired should be dealt with, but which at present were not allowable under the terms of the Arbitration Court constitution. He mentioned:

- (a) The consideration of daily hours of duty.
- (b) Interpretation of agreements arrived at on Whitley bodies or departmentally.
- (c) Interpretation by the Court of easily recognisable classes.
- (d) That the Chairman of the Court should be agreed upon by both sides.
- (e) That if the Court was unable to reach a decision on any particular question, machinery should be devised for a re-hearing of the case by a full panel, rather than that the Chairman should give an award.

With regard to the Civil Service Cost of Living bonus, he mentioned that the Agreement of 1920 had been fully accepted by the National Staff Side, notwithstanding the fact that the preceding Government had broken the agreement in 1921 by the imposition of the Super-Cut. The passage of time, however, had revealed a number of defects in the Report, and during the course of the past twelve months a Joint Committee of the National Council had been investigating the position. That Committee had recently finished its labours, and the Report was one of complete disagreement, the late Government being unable to accept the proposals of the Staff Side in any way. He represented most earnestly to the Chancellor that, more especially in the case of the lower-paid grades, the imminence of the coming drop in September was a very serious matter indeed. He thought that steps should be taken to avoid the drop, and suggested that so far as a permanent solution of the question was concerned, the Council which had already considered the matter should again go over the question in the light of the spirit which it was anticipated would now exist.

On Unestablished Service to count for Pension, he said that it was not always fully realised that, including the Industrial Staff, roughly fifty per cent. of the full-time employees of the State did not obtain pensions, and said that the definite view of the National Staff Side was that all such service should count for pension.

On the Minimum Wage, he suggested that the Service should now set an example to employers

generally, and thought that no better gesture could be made by the Government than the institution in the Service of a minimum wage (including bonus) of £3 10s. 0d. per week for all adult workers.

Again there was the question of Equal Pay. He suggested that on that, Parliament having come to conclusions on the principles of the matter, the only point that really remained was its application, and he thought that on this favourable administrative action should be taken.

On the several problems of Superannuation, he suggested that whilst the question was exceedingly involved, there were a large number of points involved in the Staff Side programme which were of exceedingly great importance and deserved the favourable consideration of the Government.

There was, for instance, the question of Deferred Pay, which was not new, but involved a principle which the Staff Side pressed for new consideration by the Government.

Colour Service to Count, he said, had been under consideration by the various staff organisations for a large number of years, and he suggested it was time a decision was registered on the lines favoured by the present Government.

Mr. Bowen said he sought to assure the Chancellor that feeling was running very high throughout the Service on the various questions enumerated by Mr. Llewellyn, and that the Chancellor might consider the various points put up in order of importance. He thought that the consideration of proper machinery for negotiations within the Civil Service was one the Government might give attention to, and that every effort should be made to strengthen the Whitley and Arbitration machinery. He said there was no attack intended upon the Official Sides or individuals, but further attention should be given to the difficulties which had prevented the machine functioning in the smooth manner in which it was intended. So far as the Arbitration Court was concerned, he confirmed the points mentioned by Mr. Llewellyn, and said that there was too great a tendency on the part of the Court to draw a comparison with very low-paid workers outside the Service. This did not conduce to a proper standard for the Civil Service, and he thought appropriate steps should be taken in the matter.

He considered the Bonus question was one of outstanding importance. However valuable the index figure had proved at its inception, it now represented in effect the reduced purchasing power of the working classes. There was extreme apprehension throughout the Civil Service in connection with the coming drop, and he suggested the Government should take serious and urgent steps to prevent its operation. He suggested that the question should be viewed, not as the Official Side had viewed it, as a ques-

tion of pay, but one which though mainly affecting the lower-paid grades had repercussions throughout the entire Civil Service. He trusted the other subjects of importance mentioned by Mr. Llewellyn would also receive the consideration of the Chancellor.

Mr. Llewellyn also dealt with the appointment of the proposed Royal Commission. He desired to point out that the Staff Side had not asked for a Royal Commission, and in fact the Staff Side would have valued the opportunity of putting their views regarding its appointment before the Prime Minister before a decision had been reached. The Staff Side considered that if the existing machinery—Whitley, Arbitration and Association—had been fully used, the accumulation of subjects which now confronted the Service and the Chancellor would not have occurred, and, therefore, the desire or necessity for a Royal Commission would have been substantially reduced. In the view of the Staff Side, some subjects should be excluded from the terms of reference of the Royal Commission in any case.

He said that on Equal Pay the principle had already been decided upon, and therefore the application of it did not need examination by a Royal Commission. If it went to such a body, the only thing they could do would be to report back to the Government, either confirming the original decision of the House of Commons or an amendment thereto.

On Bonus, he thought that this should be settled by direct negotiations, and in addition to the point he had made earlier in the deputation, proposed that the negotiating machinery on the National Council was adequate to deal with this question.

On the Minimum Wage, too, he suggested this was not a good subject for a Royal Commission, as that body might consider it a question of high policy, with repercussions on outside workers.

On Colour Service to Count, he reminded the Chancellor that this has been a subject which had engaged his own earnest consideration in another place, and he thought the principle was well established in staff organisations and did not now need consideration by a Royal Commission. He thought that the pay and conditions of service involved were of too detailed a character for any Royal Commission which did not propose sitting for ten years to consider. He thought this question should be excluded. That did not, however, preclude the consideration by the Royal Commission of the general make-up and structure of the Civil Service, such as the number and functioning of the Ministries and their scope.

Clause 5, he also thought, was a matter of Government policy and not suitable for the Commission.

The matters, however, which might be investigated by the Royal Commission were:

- (1) Machinery for negotiations.
- (2) The Marriage bar.
- (3) Recruitment.
- (4) Ex-Service questions.
- (5) Certain Superannuation questions, such as Deferred Pay.

One other point he desired to make was that in the view of the National Staff Side, and in order that existing machinery might not be stopped and the question might proceed to a finish, that the Commission report in stages. It was well known that questions in the Service were in various categories, and would, therefore, be no difficulty in such procedure being followed.

He asked, therefore, quite categorically, that all questions now in course of negotiation on Whitley bodies and by Association machinery should take their normal course, and, in addition, other question which would have been tabled will not be prevented from discussion through the normal machinery owing to the fact that the Royal Commission has been set up.

In reply, the Chancellor of the Exchequer undertook to give full and sympathetic consideration to the various proposals that had been submitted by the Deputation. He appreciated in particular the urgency of dealing with the specific proposal which had been made to him in view of the impending reduction of bonus on 1st September next.

Whilst he thought it probable that some of the wider issues to which his attention had been called by the Deputation would appropriately be remitted to the Royal Commission on the Civil Service which was about to be appointed, he found himself largely in agreement with the Deputation as to the unsuitability of a Royal Commission for the purposes of enquiry into detailed matters, and the Deputation could rest assured that there was no intention of leaving such matters in abeyance or of reserving for the Royal Commission questions which could more suitably be dealt with through the agency of the Whitley Councils and the Arbitration Court.

### **CIVIL SERVICE (COST OF LIVING BONUS).**

Mr. Bowen (by private notice) asked the Chancellor of the Exchequer whether, in view of the anxiety among civil servants as to their position in regard to the probable drop in the cost-of-living bonus on 1st September next, he will be able to make a statement on the subject before the House rises.

The Chancellor of the Exchequer (Mr. Philip Snowden): Under the operation of the present bonus scheme for the Civil Service, bonus is subject to review on the 1st March and 1st September each year on the basis of the average cost-of-living figure (rounded up to the nearest multiple of five points) for the preceding six months. On this basis the bonus now in course of payment is related to a cost-of-living figure of 70, and it may confidently be assumed that

the bonus payable under the scheme for the period of six months beginning 1st September next would fall to be assessed on the basis of a cost-of-living figure of 65. The arrangement by which bonus is recalculated twice a year on 1st March and 1st September is open to serious objection. It means inevitably that the civil servant's remuneration is higher in the summer, when living is cheapest, than in the winter, when living is most expensive. After full and anxious consideration, I have decided that the rate of bonus now payable shall remain in operation for the six-months period beginning 1st September next. I estimate that the effect of this modification in the existing scheme will be to increase the remuneration of civil servants during this period of six months to the extent of approximately £800,000.

### **C. and E. Sports Club. FIFTH ANNUAL MEETING.**

The Preventive Service was represented at this meeting at Chiswick on July 18th, in several individual events, and we are able to record some measure of success this year for our men. After winning his heat in the 100 yards handicap, D. P. K. Kiely gained 3rd place in the final. I. Hill, running well in the 880 yards handicap came in 2nd. We expect to see this fine pair gain higher honours yet in future meetings.

The Tug-of-war Cup has at last left the custody of the Waterguard and has been handed over to the care of the Launch Service. The latter, however, had to go all out to gain possession of the Cup. Winning the first pull in the final, the Launch Service had to be content with being towed in pull number two. If these two pulls were spectacular, they were nothing compared with the third. It seemed as if neither side intended giving way, and success in either direction was a matter of doubt for a considerable time, the final result coming very gradually. We congratulate the Launch Service, for they have beaten a very good side.

In the 440 yards up-and-down relay against the Rest of the Civil Service, the Customs and Excise again won with a time of 42 2-5 secs. Gummer, Quimby, Ife and Tucker comprised the C. & E. Team.

### **CHANGES IN THE STAFF. TO JULY 29th, 1929. PROMOTIONS.**

ASSISTANT PREVENTIVE OFFICERS TO OFFICERS  
(Unattached):—

Ball, S. E. D., Dover.

McGlennon, T. J. A. Glasgow.

OFFICERS LEAVING THE SERVICE.

RETIREMENT—ASSISTANT PREVENTIVE OFFICER:—  
Hodges, F., Cardiff.

VACANCIES.

CHIEF PREVENTIVE OFFICER,

Upper Section, Hull. 17.9.29.

CHIEF PREVENTIVE OFFICER,

Lower Section, Dundee. 13.9.29.

## Passengers' Baggage: Spirits.

Paragraph 30 of the recently revised Baggage Instructions (C.C. Vol. I, Part IV), has given rise to a good deal of discussion, from which has emerged some doubt as to the precise meaning and effect of the new provisions. In these circumstances, a restatement of the regulations, together with an indication of the why and wherefore of them, may not be inopportune.

In the first place, imported spirits may, for the purpose of assessment of duty, be classified into three main categories:—

1. Perfumed spirits, in respect of which the charge to duty is based solely on the liquid quantity.

2. Liquids, cordials, etc., in respect of which two bases of assessment exist—

(a) the quantity computed at proof, and

(b) (if imported in bottle), the liquid quantity, provided that the goods are entered in such a manner as to indicate that the strength is not to be tested.

(It is clear that the liquid quantity basis can only be adopted if the passenger indicates definitely that he does not desire test).

3. Other spirits, in respect of which the only legal basis of assessment is the quantity of spirits computed at proof.

It follows in regard to categories 2 and 3, except in cases where the passenger definitely elects not to have liqueurs, etc., in bottle tested, that as legal authority exists for assessment of duty on such spirits on the basis of the liquid quantity, that all such spirits ought, in strictness, to be tested. But the rigid application of the law in relation to small quantities would occasion delay and irritation to passengers, while producing departmental difficulties that could scarcely be justified except on demand by the passenger. Consequently, the case is met on the one hand by providing that in all cases, except in that of perfumed spirits, the passenger is to be afforded an opportunity of having his goods tested, thus securing the legal rights of the passenger, and on the other hand by the application of the *de minimis* rule by allowing duty to be assessed on quantities not exceeding half-a-gallon on the liquid quantity taken at proof in cases where the passenger does not accept the option of test.

With regard to quantities in excess of half-a-gallon, the passenger must still be given the option of having liqueurs, etc., in bottle tested, because he has the right of a choice, though if he elects not to have them tested, he must pay duty on the liquid quantity at the non-tested rate; but in all other cases (except perfumed spirits), the goods must be tested. This latter requirement of test is the principal change from previous practice, and it has been said that it limits the capacity of the Preventive Officer to deal with quantities in excess of half-a-gallon. In reality it does nothing of the kind. All that it does is to make it necessary that the baggage officer shall have available the means (hydrometer, thermometer, measuring glass and Sykes' Tables), of testing the spirits, which is by no

means a difficult operation, though one requiring care and accuracy. Liqueurs, of course, can only be tested in a laboratory.

Section II of paragraph 30 needs no comment, cases falling under it being exceedingly rare.

Section III is based on the provisions of the Immature Spirits (Restriction) Act, 1915, which provides that no . . . foreign spirits shall be delivered for home consumption unless they have been warehoused for a period of three years, subject to certain exceptions including perfumed spirits, geneva, liqueurs, cordials and mixtures, etc., containing spirits which may be delivered to a passenger in any reasonable quantity.

Here, again, the strict application of the law would occasion inconvenience, and the *de minimis* principle is applied to the extent that one gallon of immature spirit may be delivered without production of evidence of age, duty being assessed at the appropriate rate, plus the additional duty imposed by the Finance Act, 1915.

Some confusion has arisen on account of the reference in Part I to half-a-gallon, and in Part III to one gallon, the prevalent idea being that as the Preventive Officer can only deliver half-a-gallon of ordinary spirits without test, he is unable, therefore, to allow delivery of more than that quantity under Part III. What has been stated above with regard to an immediate hydrometer test will clear up this misunderstanding.

The position may be illustrated by the following example:—

A passenger produces, without evidence of age, the following goods, not being merchandise:—

- $\frac{1}{2}$  gallon Perfumed Spirits,
- $1\frac{1}{2}$  gallon Liqueurs in bottle,
- $1\frac{1}{2}$  gallon Brandy.

The perfumed spirits would be delivered on payment of duty at the rate of £6 3s. 5d., the liquid gallon.

If the passenger, after being given the opportunity of having the liqueurs tested, declined test, these goods would be delivered on payment of duty at the rate of £5 4s. 5d. the liquid gallon.

Of the brandy, one gallon (liquid), would be delivered, after the hydrometer strength had been ascertained, on payment of duty at the rate of £3 17s. 10d. the proof gallon, the remaining half-gallon being detained, the passenger being informed that he must apply to the Board for its release.

It may, perhaps, be observed, that while perfumed spirits, geneva, liqueurs, etc., are excepted from the provisions of the Immature Spirits (Restriction) Act, 1915, they are not exempt from the additional duty imposed upon immature spirits under the Finance Act, 1915.

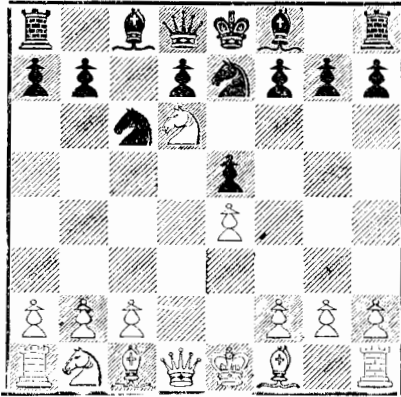
One further question has emerged. What action is to be taken if a certificate of age is produced? Paragraph 30 is silent on this point; but it is obvious that if a satisfactory certificate of age (as to which, see Vol. II, Part X, Para. 63), is produced, the passenger would be entitled to take delivery of spirits in any reasonable quantity on payment of the duty at the appropriate rate without the additional duty.

“IDRIS.”

**SPORT AND SOCIAL.**

**Customs Waterguard Chess Club.**

(BLACK).



(WHITE).

- |                |                   |
|----------------|-------------------|
| 1. P-K4.       | 1. P-QB4.         |
| 2. Kt-KB3.     | 2. Kt-QB3.        |
| 3. P-Q4.       | 3. PxP.           |
| 4. Kt x P.     | 4. PxK4.          |
| 5. Kt-B5.      | 5. Kt (Kt1) - K2? |
| 6. Kt-Q6 mate. |                   |

Members are requested to note that each season the table of games have been improved, and that next season's table proves to be interesting, with less games to be played, but those that are should prove very keen. It is the number of permanent players that form the backbone of any club. Prizes will again be awarded to highest scores in each section.

**HOW CHESS IS PLAYED BY CORRESPONDENCE.—(Contd.).**

In writing a score of a game, put down White's first move; alongside it, Black's first and so on; writing all White's moves in one column, Black's in another, and numbering the moves at side for convenience. Play out the short game given under diagram above, setting

your board up, as for commencing a game. At White's second move you are told to move a Kt. to "King's Bishop's third square"; you soon see that only the Kt. by the K. can move there. At Black's fifth move the score says "Knight at Knight's square goes to King's second square." If it did not say "at Knight's square" you would not know which Kt. moved to K2. If you have made these moves rightly your board and men will look as shown in above diagram.

Black's last move was a blunder; by it he hemmed in his K. completely, allowing White to give "smothered mate"; he should have moved that Kt. to B3.

**Presentation of Prizes.**—On July 11th Mr. J. Braimes, Superintendent, presented Mr. R. J. Mayne, Liverpool, with a small pocket chess set, as the prize for Section V. highest score during season 1928-9. Mr. Braimes was one of the first of our department to support the club, by becoming a Vice-President.

A pocket set of chess and a set of chessmen were presented by another Vice-President, Mr. T. W. Matthews (W.S.) to two Dover members, as the highest scorers in Sections III. and IV. The presentation was made in the Dover Waterguard office after a few complimentary words on the good feeling and friendship that the Chess Club promotes.

**Recent Cricket Results.**

- July 22nd, at Penarth:—  
Waterguard 109 (S. Hill 30. Gatheridge 46.)  
C. & E. Officers, 48 for 4 wickets.  
Match drawn.
- July 25th, at Penarth:—  
St. Samson's C.C. 20.  
Waterguard C.C. 56 for 8 wickets.  
(S. Bray 6 for 7 runs. Ramsay 4 for 6 runs.)
- July 27th, at Radyr:—  
Waterguard C.C. 31.  
Melays C.C. 25.  
Cardiff Waterguard have so far this season played 21 games, of which they have won 7, drawn 7, and lost 7. The top scorers are Hill, Gatheridge and Lindley, bowling honours going to Bray and Ramsay.

**CLUB TOURNAMENT SCORE.**

Section V.—1928-9.

Opponent No—			1	2	3	4	5	6	7	Total
1	R. J. Mayne	Liverpool	—	½*	½*	1	1	1	1	5
2	P. W. Core	Holyhead	½*	—	0	1	½*	1	1	4
3	P. Payne	"	½*	1	—	½	0†	1	1	4
4	W. R. Hughes	"	0	0	½	—	1	*1	1	3½
5	E Robbins	London	0	½*	1†	0	—	0	1	2½
6	J. Pescod	"	0	0	0	*0	1	—	1	2
7	L. Carter	Dover	0	0	0	0	0	0	—	0

\* Adjudicated. † By default.