

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.

REVENUE PROTECTION

THERE is available to every man who takes an interest in the product of his hand or brain, a very keen pleasure in the completion of a task well done. Unfortunately, in this age of mass production and standardisation, it is not given to many to see the result of their labour, and to know that they alone have produced it. Too often must we be content with the satisfaction that our own cog in the wheel has helped and not hindered the whole machine.

It was with this satisfaction that we observed the item of Customs in the list of receipts to the Exchequer for the last financial year. Truly, the collection of these millions is a wonderful achievement, and the Department may well feel satisfied with its labour. Doubtless the total contribution of our own branch of the Department towards this huge total of Customs receipts is relatively small, but it is certain that its collection has required an equal display of that versatility which is characteristic of the C. and E.

Whilst we can feel happy about that particular phase of our work, it is another aspect that provides us with the greatest pleasure. It has been said that Customs officers, like doctors, can bury their

mistakes. In neither case is the implication justified. Mistakes cannot be "buried" so easily as is believed, and this is abundantly clear in the case of revenue protection. Inefficiency in that direction would immediately have reactions upon legitimate trade, and there would be a perfectly reasonable outcry on the part of those who meet the proper dues, and must be protected against unfair competition from any who evade. Success in minor or isolated operations owing to the financial gain would soon lead to bigger things.

That is where we can gain satisfaction in our work. In that particular machine, we of the Preventive Service constitute more than a mere cog in the wheel. It is still the first line of defence, and must remain so. It guards the danger zones and it is experience in a job peculiarly our own that provides the real bulwark against evasion. Let us not forget the great foreign trade that is dealt with at ports in this country, and the immense total of passengers and others that arrive daily. There is always the inducement for the smuggler when there is reasonable prospect of success, and when all the circumstances are taken into consideration, there is every justification for us to feel the pleasure of a task well and truly performed.

CURRENT COMMENTS

THE decision to set up a Royal Commission on the Civil Service is an announcement of great importance to all government servants. It indicates a recognition of the fact that Service conditions, generally, have reached a stage when full inquiry is really necessary. For a long time Staff Sides have been trying to make this point clear, and now the Government have come along with a proposal which seems to mean that they share Staff Side views in this connection. If only for this reason, the appointment of a Royal Commission would be an important event.

* * * *

There is not much likelihood of its being important for any other reason, and it is pretty certain that amongst Civil Servants there will not be a great amount of optimism as to possible beneficial results. Even if the composition of the Commission turned out to be popular, and the terms of reference satisfactory, there can be no guarantee that the Report, which, under these conditions would certainly favour the Civil Service Staffs, would ever become effective.

The appointment of a Royal Commission is too often the method adopted by a government in order to find out how far the circumstances of a troublesome situation can be ignored with safety.

* * * *

It is rumoured that the Commission will also inquire into the Whitley system. This is most interesting news. The anxiety in some quarters, on this score, appears to be needless. Whitleyism is too valuable to the Civil Service as a whole. It is improbable that any attempt will be made to whittle down the scope of its effectiveness. As a matter of fact, any really thorough and impartial inquiry would undoubtedly unearth the truth that in those departments where Whitley operations are carried out properly and regularly, there is a definite economy in administration effected. It might even be recommended that better facilities be provided for staff representatives to perform their Whitley duties.

* * * *

Viewed from the Waterguard standpoint, this Royal Commission is very welcome. The Preventive Staff have every reason to look with hope upon any new departure likely to cause a general shake-up—even when the prospects are doubtful.

The Waterguard have nothing to fear from an inquiry into their own little affairs. They would have much to gain from it, and their fear would be that the inquiry which they would welcome is not likely to happen.

* * * *

A Staff Side meeting of the Waterguard Section Committee will take place on the 22nd May, at 6 p.m. On the following day there will be a full meeting of this Committee commencing at 11 a.m. The early start on this occasion is because of the heavy agenda to be dealt with.

The chief item is, of course, the Salary Claim. It is not expected, however, that at this meeting there will be any definite decision. The Staff Side

will build up their case from the written statement already submitted, and it is probable that the whole of the proceedings will be in the nature of preliminary skirmish.

Amongst other items on the agenda are Annual Leave, Seizure Rewards, "Work and Want" cases, Pocket Journal Inspections.

Regarding the Salary Claim, it is worth noting that the written statement prepared by the Executive has been received with great approval throughout the membership. It is rarely that a document of this description gets unanimous agreement, but that seems to have happened in this instance, because so far there has not been one adverse criticism, whereas there have been numerous letters of appreciation, together with statements giving actual samples of a Waterguard day's work, in enthusiastic support of the details given in the Salary statement.

Some District Secretaries have not yet replied to the Circular recently sent out in connection with the Salary Claim, and it is understood that they are busy gathering the necessary information. It is urgent that these replies be forwarded at the earliest possible moment.

* * * *

Responding to an invitation, the General Secretary and the Organising Secretary, attended a Liverpool District meeting on the 9th May.

Liverpool has been a difficult problem from the point of view of organisation, because some of the members have held that meetings of Preventive Officers should be possible, and that the Assistant Preventive Officers should also have meetings of their own. The cause of this opinion is evidently to be found in certain local circumstances which have tended to prevent a true spirit of co-operation amongst the Waterguard grades on questions affecting themselves.

At the meeting it was evident that the Liverpool Staff, despite their internal differences, are fully in support of the P.S.A. Executive and the Association programme. It is hoped that the result of the visit will be that several misunderstandings have been cleared up, and that Liverpool will soon be pulling full weight. Undoubtedly, the members who attended the meeting realised to the full how important it is at this moment to give every support to the Association. After a great deal of discussion, it was unanimously agreed, that the P.S.A. was an effective machine, and was admirably suited to the work of protecting the interests of both the Preventive Officer and Asst. Preventive Officer Grades.

* * * *

A Manchester meeting also was attended, on the evening previous to the Liverpool meeting. This port enjoys the distinction of 100 per cent membership. At the meeting a great interest was displayed in all the activities of the Association, as outlined by the Headquarters Officials. After the meeting there were many questions forthcoming from the members.

An interesting little dinner was held at Pinoli's, London, on the 10th May, when everyone concerned in the Waterguard legal class at the Working Men's College, Euston, gathered together for the two-fold purpose of celebrating the completion of a very successful term, and to express the appreciation felt by all for the assistance if those who had made possible the creation of this class at the College. It was a most successful evening, and promises to be the forerunner of others.

Judging from the enthusiasm of this year's students, there will be a larger attendance when next year's dinner takes place. Every effort is to be made to interest the younger members of the London staff in the College and the good things it offers. One of the proposals at the moment is that a Waterguard class might be formed for learning languages. This would probably attract a good number of our young officers.

Further announcements in this connection will be made in due course, but in the meantime any member desiring information can obtain this from Beer Lane.

KNOTTY POINTS. "REASONABLE" REPLIES.

The correspondence which appeared in the last two issues of our Journal, arising out of my answer to the question on Bonded Stores pilfered by a carter, provides points of interest and grounds for discussion. It is not possible here to answer verbatim the questions in the two letters, however much I should like to do so; therefore, in making the following observations readers will note replies to previous comment.

At the end of my answer I might have added "and the action taken by the store dealer against the carter would be reported to the Board." However, I will not apologise now for the omission, because the answer has drawn discussion. The question was given primarily to defeat the historical phrase that "our work is prescribed and defined in detailed regulations," and secondly to shew, by ultimate correspondence, which was anticipated, how many different arguments may be advanced as the probable right way to deal with the case, all, unfortunately, a matter of opinion, because we have not even a little paragraph like 22(A), Vol. I, Part 1 in the recently revised edition of Vol. I, Part 1 to give us a lead in how to deal with such a case.

The absence of such a paragraph may lead us to believe that we can proceed under Vol. I, Part 1, Par. 20, *mutatis mutandis*, and subsequently Section 186 of C.C. Act of 1876. But I hold that as a Bond is in force, and thereby the duty secured, the said instructions are irrelevant. Take Section 186—readers will find early in the section the words "or of any goods liable to duty the duties for which have not been paid or secured." Read on, one might say, and still we cannot reconcile the section to include or apply to such goods for exportation. A larceny charge, one correspondent suggests, may be preferred. Yes, by the store dealer or master, "and concurrent hearing of the two charges would be arranged," but the regulations on this point state "if there is a

prima facie case that the goods are uncustomed." Again I say a Bond is in force, and the culprit having been discovered the Revenue is safeguarded. Further, that is not the spirit of Par. 22(A), Vol. I, Part 1.

The carter is no agent for the store dealer in the official sense; you must have a written authority for a person to act in official business as an agent for another. He may not even be an employee of the storedealer, but merely a carrier. The obligation to give the notice in writing under Par. 6, Vol. 1, Part 6 is entirely the store dealer's or his recognised agent's.

There are stages in every subject or we may liken our work to a tree: the root is importation or exportation. The heart, whether dutiable, prohibited, restricted or free. The law is the trunk and the regulations the branches. For Bonded and Drawback stores we have to turn to two volumes and eight parts of our regulations, and then we cannot find an answer to our question. The trunk is difficult to embrace. We know the purpose of a bonded warehouse and that nothing comes outside the doors, legitimately, until the Crown is sufficiently safeguarded. This work is done by an officer in another grade. He directs that the goods, formerly owned by a store dealer and purchased by the master of a ship, shall be removed by certain roads or ways, and within a specified time be produced to another officer for shipment. As the stores in our question left the warehouse with the authority of the proper officer, one fails to see how they may be detained or forfeited under Section 115 when the storedealer has not broken his Bond and the goods are in evidence before the ship sails. There is another section bearing on the subject, Section 130. Then we proceed with the shipment which is fairly clear under the recent revised instructions, when the goods are all produced, or even if part of the consignment is missing and cannot be traced, in which latter case the Bond is put in suit; but if we find or discover a pilferer with the goods, what are we to do? There is no general guide in all the "branches." Our first line of defence, i.e., protection of the Revenue, has been duly safeguarded, being covered by some person's Bond. On the other hand, when we have given a certificate of shipment the Bond ceases.

Maybe the class which meets in London to study Police Court procedure and Law will discuss this question and give us the advantage of their conclusions.

The authority for searching or surveying a licensed tobacconist's premises without a writ or warrant between 11 p.m. and 5 a.m. is 3 and 4 Vict. c. 18, s. 3; 30 and 31 Vict. c. 90, s. 10. Don't smile—one is in order quoting that, but may not be so to quote certain instructions.

Although a tutor under the V.E.S., I regret, too, that the N.Q.A. column was discontinued at the birth of that section of our Association's activities. Such a column would, I think, enhance the work of the "C.J.," and not only be appreciated by Preventive Officers, but would infuse interest into Assistant Preventive Officers to seek the assistance of the Vocational Education Section.

(See Correspondence column.)

Preventive Staff Association

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President: *W. G. Thomson*

General Secretary: *J. Merron*

Organising Secretary: *J. T. Sutton*

Assistant Secretary: *W. H. Powell*

GLASGOW.

The Annual meeting was held at Mavis Bank depot on April 24th. The Chairman, Mr. T. McGlennan presided. The election of District Officers resulted as follows:—

Chairman, Mr. Robert Murray, P.O.; Vice-Chairman, Mr. Tom McGlennan, A.P.O.; District Secretary, Mr. Manson, P.O.; District Organiser, Mr. James Denby, A.P.O.; Local Secretary, Mr. Jack Watters, A.P.O.; Local Organiser, Mr. Tom McGlennan, A.P.O.; Auditors, Mr. Wm. Mellwaine, P.O., Mr. Jack Watters, A.P.O.; Whitley Council Committee, Messrs. W. Manson, P.O., T. Kennedy and J. Watters, A.P.O.s; Journal Correspondent, Mr. Herbert White, A.P.O. (Troon.); Civil Service Defence Committee, Mr. J. Watters.

SALARY CLAIM.

Keen interest was shown by those members from the outports when the salary claim was read over by Mr. Denby, District Organiser, and the meeting resolved that a letter be sent by the District Secretary to the Executive in appreciation of the able manner in which the Salary Claim was framed for presentation to the Board.

WATERGUARD WORK.

It was agreed that a statement of Waterguard work be prepared by the District Secretary and Officers in Charge at outports and forwarded to the General Secretary.

In view of the mass meeting of protest to be held in the City Hall on the 29th April it was impressed upon all members who could be there to attend. Messrs. McGlennan and Watters were appointed to act as Stewards at the meeting.

CIVIL SERVICE SPORTS CLUB.

Several new members were enrolled and Mr. McGlennan distributed literature in connection with the above club.

A vote of thanks to the Chairman was recorded, and the meeting terminated at 10 p.m.

WEYMOUTH.

A meeting was held at Weymouth on May 7th. There was a good attendance of members.

The question of Launches was discussed, and the report of the sub-committee that dealt with this matter has been sent to Headquarters.

A general discussion took place regarding the

Waterguard Salary Claim, and several items were brought forward for submission to the General Secretary.

Several matters of purely local interest were discussed and suitable action decided upon.

The general enthusiasm and the keenness of the debates on the various items shows that the association is a long way from being a dead letter at Weymouth.

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: K.P. No. 6 raised by 'Reasonable' is well worth further discussion. Cases of this kind are likely to be met with any day by our officers and it is essential that officers dealing with such cases, and those studying for examination should thoroughly understand the procedure.

I fully agree with 'Question Mark's' opinion but I would have been more pleased with him had he detailed the procedure and so saved me the trouble of having to pen these lines.

The procedure falls under three heads, viz:—

- (1) Waterguard,
- (2) Custom House, and
- (3) Warehouse.

Fraudulent abstraction of stores under bond.

(1) Waterguard—

(a) The Despatch (if goods are from another place) and Shipping Bill should be noted with particulars of short shipment, the cause of the loss being clearly and fully noted thereon. The remainder of the goods shipped and written off as usual.

(b) The tobacco having been discovered on the person of the carter, whose name and address should be taken, would be detained, sealed in parcel, full particulars entered thereon and forwarded to King's warehouse with King's warehouse note and Seizure note. Form 458 should not be forwarded unless the seizure is challenged (see Vol. I, part I, par. 29, as amended).

(c) The shipper informed in writing of the short shipment and of the carter's abstraction of stores under bond.

(d) Full particulars reported to Collector through C.P.O.

Note: If a bribery charge is raised by the shipper, particulars should be obtained and the result reported to the Board.

(2) Custom House —

On receipt of the Despatch (if any) and Shipping Bill with particulars of short shipment, the Shipper would be called upon to pay duty on the deficiency. If he pays duty, a special Home Consumption Warrant would be passed, and the No. and date of the

H.C. Warrant entered on the Despatch (if any) and on the Shipping Bill.

(3) Warehouse—

If duty is not paid at Custom House, the officer at place of removal of goods on receipt of documents showing short shipment, would call on the person who entered into bond, on form C. No. 32, to show cause why his bond should not be put in suit. If, at the end of seven days, satisfactory cause has not been shown, he will call for payment of duty forthwith. When duty is paid, the Despatch or Shipping Bill, as the case may be, would be noted with No. and date of Home Consumption Warrant and sent to the A. and C.G., Div. 4, whence it would be returned to Collector. If, at the end of a further period of seven days, the duty remains unpaid, the circumstances are to be reported for the Board's directions.

Those desirous of studying the subject should read the following:—

- C.C. Vol. I, Part I, paras. 22a and 29.
- do. I, do. II, para. 10 (h) last 2 lines
- do. I, do. IV, paras. 6, 11 and 12.
- do. III, do. I, paras. 14 *et seq*
- C.C. Act, 1876, Sec. 115.
- Warehousing Code, paras. 210 to 217 and 722 and 723.

Yours etc.,
A.P.A.

Sir,—It is some time now since "Reasonable's" replies to "Knotty Points" were published in the "Customs Journal."

I have heard of "Reasonable" and his reputation, and it is therefore with a certain amount of trepidation that I am going to say that he is simply adrift on question number 3. In spite of this feeling I am going to try to show that he is wrong, and if it provokes him to a reply, I hope that he will let me down lightly.

He submits that "oral declaration" pertains to one year's use abroad; also that we are guided by A, B and C 4 of par. 9 of G.O. 32, 1925 in testing truth of declaration, and that though a passenger may satisfactorily prove he has had the article in use for six months, duty would be charged. Now par. 9 states that watches (where the passenger has more than one), cameras, binoculars, etc., which are part of the ordinary wear and equipment of the passenger, may be admitted free of duty on the oral declaration of ownership, if

- (a) They shew evidence of use,
- (b) They are appropriate to the owners in their capacity as travellers, and
- (c) There are no suspicions that they are intended for other purposes or for sale.

The above is briefly the regulations dealing with the duty-free concessions. Now this is how I have always seen it applied at a large baggage port since 1928.

A camera is declared and produced. The passenger makes the oral declaration of ownership by indicating in some way that the article is his, viz.: "That is mine."

When questioned, he gives particulars as to when the article was purchased—say, three or four months ago in Germany. The officer attending to this passenger then satisfies himself either by questioning or examination of the article, by production of proof such as films, that "a" of par. 9 can be applied. If all is correct, the article is delivered free.

It is agreed that form declaration 104 still requires one year's use abroad, but the example quoted above is based on instructions issued in 1928. Form 104 has not been amended since then.

Question No. 6. I agree with Mr. Dutton and submit that Section 218 of the C.C. Act of 1876 covers the point. There it states "that the fact that the goods have been covered by a bond cannot be made use of in answer to or in stay of legal proceedings for recovery of penalties for offences under the Act."—Yours etc.,

"DOVORIAN."

THE FAILED A.P.O.

Sir,—With reference to "Preventive Officer's" second letter, it appears that he is under the impression that I am one of the failed A.P.O.s and that I am trying to make excuses for myself. This is not the case, for my first chance is a long way off, and I have visions of growing a long beard before my call comes; but when that time does eventually arrive, I hope I shall be unsuccessful if I am to look upon my comrades who have failed in the same light in which "Preventive Officer" does. The reason I wrote at first was that I like to see fair play. I do not like to see a man hit when he is down. Surely the personal disappointment of the unsuccessful candidate is bad enough without someone upon whom Dame Fortune has smiled pointing a finger at him and saying "It was your own fault you are not like I am." Many a failed A.P.O. would have made an efficient P.O., and has failed through no fault of his own. I still adhere to the point that it is not always the most clever but those who are most temperamentally suited to the big occasion who gain the laurels.

Our unfortunate comrades must not be condemned but helped. Something must be done to stimulate their interest in their careers. The Association has tackled with success problems just as grave as this one, and I am sure that a solution to this one can be found.—Yours etc.,

"PINCHER."

To P.S.A. Members.

Gentlemen,—With reference to my appointment to the office of Councillor at the recent election, I have to state that I have been transferred from Manchester to Liverpool. Had I been aware that this transfer was to take place, I would not have allowed my name to go forward as a candidate. However, members in the Districts concerned may rest assured that I will give attention to their interests just the same as if I had not been transferred. Correspondence will be welcomed and will receive my prompt attention. All communications should be forwarded to my private address: 10, The Willows, Beck Road, Liverpool.

Yours faithfully,

G. T. COADY.

AREA COUNCILLOR.

Sir,—Do Area Councillors truly represent the views of their Areas? By raising this question I hope to inaugurate a discussion on what is, after all, a most important subject.

As a District Organiser my experience of Area Councillors (possibly I have been unfortunate) has not been such as to suggest that they are in a position to represent the real opinions of the Districts. For two years the writer has held the position of District Organiser and during that period he has not received one voluntary communication from the Area Councillors who represent his District. It is surely safe to contend that an efficient Councillor should make it his business to get into and keep in touch with the Officials who run the Districts in his Area. This effort might entail a certain amount of time and trouble, but surely that is not too much to ask of them. An Organiser who is in continual touch with the Members in his District must necessarily acquire much knowledge of the views and wishes of those members. It would do well for Councillors to tap this knowledge.

It is significant that information I have required, or any views I have wished to communicate, has been secured by direct correspondence with the General Secretary and the Organising Secretary in London, from whom, I am pleased to say, I have always had prompt and courteous attention.

Now that I have made my grouse it is up to me to offer some constructive suggestions. To the Councillor who reads my criticism will suggest the remedy, but I might be permitted to add the following suggestions.

The Agenda for the next Conference should be published complete in the Journal. Each separate item or proposal should be plainly lettered or numbered so that members in the outports would be able to communicate, more easily, to the District Officials, how they desired to vote.

After discussing the Agenda at the District meeting the District Secretary would communicate (as formerly) the desires of the District to the Area Councillor. Now, when the Conference takes place it should be fully reported in the Journal with a summary of how each Councillor voted. This is merely what is done in Parliamentary discussions. By this means Districts would learn how their particular representative voted. It is understood that a Councillor who receives contrary instructions from different Districts must be allowed to decide how he is to represent at the Conference the views of the majority of his Area.

Now, to some people this letter might appear "much ado about little," but if it inspires a keener interest in the welfare of the Districts by the Area Councillors, then it has served its purpose.

Yours, etc.,

K. SUTHERLAND,

District Organiser,

Aberdeen.

KNOTTY POINTS.

By W. M. SHEEHAN.

The question raised by 'Reasonable' in a recent copy of the 'Journal' regarding pilfering of Bonded Stores falls to be dealt with under two headings, viz: Goods liable to Customs Duties, and Goods liable to Excise Duties. In respect to Goods liable to Customs Duties, the C.C. Act, 1876 in its sections, provides the legal authority for dealing with any irregularity, and we are instructed by Par. 22(A) of Code Vol. I, Part I, as to procedure in the case of Goods liable to Excise duties.

'Reasonable' himself has answered the question in the issue No. 638, but I'm afraid his generosity in dealing with the law-breaker would not commend itself to the authorities. I am not convinced, however, that 'Reasonable' would deal so lightly with so serious a matter, had he such a case actually under his notice. He says it is not smuggling because duty has been secured by Bond, and he would just ship the goods, and report the carter to his employer. And I am not satisfied with the statement that 'procedure is not presented and defined in detailed regulations.'

All the Regulations issued by the Board are based on legal foundation under the C.C. Act or the C. and I. Revenue Acts, and in order to gain a sound interpretation of the Regulations it is necessary for a student to study every regulation in conjunction with the particular section or sections of the Act on which it is based. In Vol. I of the Customs Code we have extracts from the Law relating to smuggling on land, sufficient to cover the regulations in that Code, even if a student has not a book of 'Customs Laws.'

A study of Sec. 186 C.C. Act should convince anyone that it is illegal to remove any *imported* goods from any warehouse or place of security. It does not specify the kind of warehouse, or the nature of the place of security, and dutiable goods upon which duty has not been paid are normally under Bond in any warehouse or place of security unless it be a King's warehouse. Bonded goods being removed for shipment are placed in a place of security, i.e., they are secured in a case or other receptacle and taped and sealed (necessary adjuncts to security), and put in charge of authorised people for conveyance or transit. Then, if anyone removes some of those goods with intent to evade payment of duty, or without payment of duty even if the intention to pay duty subsequently is there, it is illegal, and he commits an infringement of Sec. 186 of the C.C. Act, 1876, as seriously as though he removed the goods illegally from the warehouse. The fact of a transit Bond being in existence makes the offence in some cases still more serious, e.g., where the offender is actually the responsible person in connection with the Bond. That is to say, he may have secured the release of the goods under such a Bond, for fraudulent purposes.

It seems quite clear, therefore, that the carter, in the example quoted by 'Reasonable,' has infringed Sec. 186, C.C. Act, 1876, if the goods are liable to Customs duty (Goods imported into the United Kingdom). If the goods are liable to Excise duty the procedure is laid down in Par. 22(A) of Vol. I, Part I. In every case the goods should be detained (Sec. 115 C.C. Act) not shipped or placed under seal on board. The Shipping Bills should distinguish between goods imported (F.M.), and those manufactured in Bond, or of Excise origin. Where a larceny charge is also preferred against the offender, the Customs procedure in regard to goods liable to Customs duty is laid down in Vol. I, Part II, Par. 10(II).

On the question of allowances to passengers, Par. 9 of Vol. I, Part IV, says:—"Other dutiable articles if the duty does not exceed 1-." To me this clearly means an aggregate of articles the duty on which does not exceed 1-. 'Reasonable' interprets it to mean 'a passenger may be allowed free several articles provided the duty on each does not exceed 1-.' The introduction of the words "On each" destroys, in my opinion, a correct reading of the sentence. If we accept this interpretation one could conceive the possibility of a passenger getting away with a number of dutiable articles on which the total duty would run to nearly £1. But I think the regulation conveys the same meaning as that under Vol. I, Part V, Par. 16, although the wording of the sentence is different, perhaps written by a different author.

Civil Service Confederation.

EXECUTIVE COMMITTEE MEETING.

A meeting of the Executive Committee of the Civil Service Confederation was held on Monday, 6th May, 1929, at Livingstone Hall, Broadway, Westminster, when Mr. George Chase (President) presided over an attendance of eighteen.

It was reported that the Association of Ex-Soldier (War Office) Clerks—272 members—had decided to amalgamate with the Civil Service Clerical Association with effect as from the 1st June, 1929.

On the recommendation of the Finance and Organisation Committee, it was agreed to accept an invitation from the Association of Officers of Taxes to appoint a fraternal delegate to the Annual Conference of the Association at Scarborough on the 9th, 10th, and 11th May, and that the Honorary General Secretary of the Confederation should attend.

On the subject of the organisation of Writing Assistant and Shorthand Typists employed in Tax Offices, it was reported that a conference, convened by the Confederation, had been held between representatives of the Civil Service Clerical

Association and the Association of Officers of Taxes, at which a satisfactory agreement had been reached. The arrangement made was on the basis that the Association of Officers of Taxes would act as agents for the Civil Service Clerical Association in Tax Offices, would deal with purely Departmental questions on behalf of Writing Assistants and Shorthand Typists, and would receive an "Agency fee" out of the subscription paid by the Writing Assistants and Shorthand Typists, in return for services rendered. The Civil Service Clerical Association would deal with all questions of a general Service character.

The General Purposes Committee reported that it had under consideration the replies received to a circular letter, seeking the opinions of constituent organisations as to whether special shopping facilities were desired by their members, and whether the organisations would be willing to take part in a conference to consider the question. The General Purposes Committee recommended that no further action be taken in view of the facts (1) that the replies received from Associations did not show that any considerable number of Association members were interested in it; (2) that the larger Associations in Confederation already had their own facilities which might possibly be extended to members of other Associations; (3) that the Confederation was not in a position to undertake the work which would be involved in the organisation of a shopping guild; and (4) the convening of an initial conference of associations by the confederation might raise hopes on the part of Associations that the Confederation was proposing to undertake the organisation of a Shopping Guild. The recommendation of the General Purposes Committee was adopted.

The Executive Committee also adopted a recommendation of the General Purposes Committee that no further action could be taken with advantage at present on the subject of Substitution Pay.

It was reported that, in accordance with the decision of the Executive Committee, a request had been sent to the Treasury for the reception of a deputation on the subject of age of retirement, but that a reply had been received to the effect that it was not considered any useful purpose would be served by the reception of a deputation. The Executive Committee endorsed the view of the General Purposes Committee that no useful purpose would be served by pursuing the matter further with the Treasury and that it should be dealt with departmentally.

Negotiations have been taking place with H. M. Stationery Office, in which the Confederation put forward a claim on behalf of one of its constituent organisations, the Warehouse Supervisors' Association, for increased annual leave for certain classes in membership of the Association. No satisfactory result being achieved by an interview which the President and the Honorary General Secretary of the Confederation had with the Controller of the Stationery Office, correspondence is now taking place with the Association regarding the terms of a

claim proposed to be taken to the Industrial Court.

The General Purposes Committee reported that it had given further consideration to the claim for establishment proposed to be put forward on behalf of certain unestablished classes in membership of constituent organisations of the Confederation, and the Committee recommended the inclusion in the claim of certain classes employed in the Ordnance Survey and the Royal Scottish Museum. This recommendation was adopted by the Executive Committee and it was decided to move on the National Staff Side with a view to the appointment of a Joint Committee of the National Whitley Council to consider the claim.

Reports were given of recent proceedings of the National Staff Side and the National Whitley Council, dealing particularly with the Patents Committee; proposed Civil Service Institute; Time occupied in travelling; Promotion; Deductions from salaries or wages; Appeals in Disciplinary cases and adverse reports; Injuries on Duty; Shorthand Typists' marriage gratuity; Sick leave regulations continuous sick leave with full pay; Widows' and Orphans' Fund; conditions of service of blind persons employed as telephone operators; proposed Royal Commission on the Civil Service; All-Service Programme campaign; superannuation questions; Writing Assistants', Typing Grades', and Machine Operators' Committees; appointments conditional upon professional or specialised qualifications; proposed Professional Classes enquiry. It was reported that Mr. W. H. James had been appointed as Provisional Secretary of the Civil Service Nursing Aid Association.

Arising out of the report on National Staff Side proceedings, a discussion took place on the subject of the Report of the Staff Side of the Subsistence Committee on Night Rates, adopted by the National Staff Side at its meeting on the 2nd May, 1929. Exception was taken by the representatives of the Civil Service Clerical Association to the differential rates of expenses to officers according to grading proposed in the Report, involving different rates for officers on the same salary, and a resolution was adopted that the Confederation representatives on the National Staff Side should seek to rescind the decision taken by the National Staff Side for the adoption of the Report.

Also arising out of the National Whitley Report, a discussion took place on a claim which the Departmental Clerical Classes Committee of the National Staff Side, has asked the National Staff Side to table on the National Whitley Council, designed to secure uniformity of treatment as regards leave and overtime for Departmental Clerical Classes. Further consideration of this matter was adjourned until the next meeting of the Executive Committee.

A report was received to the effect that the Civil Service Equal Pay Committee had considered the announcement made by the Prime Minister to a recent deputation that the subject of Equal Pay would be referred to the proposed Royal Commission

on the Civil Service, and had decided to write to the Prime Minister protesting against the Equal Pay issue being handled by a deputation which was not qualified to speak for the women of the Civil Service. The Committee did not intend to take any further steps until after the General Election, and, as there was a difference of opinion as to whether the reference of the issue to the Royal Commission was advantageous or not, it had been agreed that the Associations represented on the Committee should have a free hand to take what action they liked on this issue at the coming General Election.

The Executive Committee adopted a resolution to the effect that it be an instruction to the Confederation representatives on the Equal Pay Committee to ask for an early meeting of the Equal Pay Committee, and to urge the Committee to press for the appointment of a Select Committee of the House of Commons, as distinct from a Royal Commission, on the subject of Equal Pay. The opinion was expressed that it was desirable that action should be taken before the terms of reference of the Royal Commission were announced.

It was reported that discussions with the Treasury on outstanding War Bonus Cases would commence on Thursday, 9th May, 1929, when the claims put forward by certain constituent organisations of the Confederation would be under consideration.

Reports were presented of negotiations with the Treasury on the subject of the remuneration of "P" Class Clerks, the negotiations on this subject having been re-opened by the Treasury, which had previously refused the claim put forward on behalf of "P" Class Clerks, following a meeting of Members of Parliament held at the House of Commons on 25th April, 1929, at which a deputation of Members of Parliament had been appointed to wait upon the Chancellor of the Exchequer to urge the re-opening of the "P" Class case.

(On the day following the meeting of the Executive Committee, i.e., 7th May, 1929, these negotiations were concluded, and an Agreement signed, which has been circulated to all constituent organisations—CSC 2131-2).

C. and E. DEPARTMENTAL COUNCIL.

The 165th meeting of the Council was held in the Custom House, London, on April 24th, 1929, the chair being taken by Sir F. L. C. Floud, K.C.B., Chairman of the Board of Customs and Excise.

SALARIES, Etc.,

The Council adjourned, after discussion, consideration of a Committee disagreement on the starting pay of Departmental Clerical Officers promoted to the Officer Grade, the point at issue being whether provincial differentiation in the Clerical Officer Scale should apply at the time of promotion.

It was agreed that the post of Examiner of Stores should be abolished, that one post of Warehouseman be converted into a post of Principal Warehouseman, that the maximum of the post of Superintending Warehousemen be raised from £230 to £250, and that the minimum pay of Packers be raised from 26s. to 28s. a week.

ALLOWANCES AND OVERTIME.

The Council considered the question of retrospective operation in the case of agreements covering (a) time attendance, overtime and daily subsistence in regard to attendances of Officers and Clerical Officers at Racecourses and (b) minimum credit of two hours when Departmental Clerical Officers attend on Sundays (see previous report). No decision was reached in either case at this meeting.

Five further posts of Paper Keeper were agreed to be allocated between the Accountant General's Office and the Collector's Office, London Port.

LEAVE.

Permanent arrangements for summer and winter leave for Women Pension Officers were agreed to on a Committee report. Another agreement covered the basis upon which credit in equivalents of work is given where one Woman Pension Officer affiliates in another station as well as her own during the leave period.

PROMOTION.

At the request of the Staff Side, the Council re-adjourned consideration of Staff Side proposals (a) to appoint a Special Committee on the question of promotion of the Clerical and Allied classes, and (b) to appoint to the Clerical Class all "P" Class Clerks now serving in the Department. The latter proposal was adjourned for three months, it being stated that the promotion of 15 "P" Class Clerks would be proceeded with immediately.

REDUNDANCY.

The Staff Side developed proposals for the regulation of transfers of Clerical Officers among Headquarter Offices on occasions of redundancy, and after discussion, the subject was adjourned.

OFFICE ACCOMMODATION.

Further consideration was given to the Staff Side proposal for a Special Committee on this question, and it was again adjourned.

UNITS OF WORK.

A standard unit of 52 hours for Preventive Work in General Stations in England, Wales and Northern Ireland was agreed to, while in Scotland (and in special cases elsewhere), the unit will be assessed under Schedule II of the main agreement.

EFFECT OF BUDGET PROPOSALS.

The Official Side analysed, as far as possible at this date, the probable effect of tariff changes on the staffing of the Department, and stated that every effort would be made to avoid hardship and minimise inconvenience in this connection. It was agreed that informal consultations should be held respecting the effect upon the present general re-scheming of Excise Stations.

OTHER BUSINESS.

The question of discussing District schemes in Local Committees was adjourned *sine die*, the Official Side undertaking to notify the Staff Side

when any general re-scheming of Districts in a Collection was intended.

A Local Committee disagreement on a proposal that Officers in London Port should be appointed to schemed Districts was referred for informal discussion.

Four agreements advised by a Local Committee were adjourned owing to the absence of detailed minutes of the appropriate meeting.

A number of other decisions advised by Local, Office, Sectional and Grade Committees were dealt with by the Council, with results that have been communicated to the Committees concerned.

The next meeting of the Council will be held on May 29th, 1929.

CRICKET.

LONDON SOUTH SIDE.

This Club has commenced the season well by winning the first two matches. Winning the toss on May 4th against Waverley C.C., the Customs side batted first, putting up the modest score of 43, T. F. Griggs contributing 17. Their opponents were, however, dismissed for 24, C. H. Eve securing 8 wickets for 11 runs and Bert Knott 2 for 12.

The engagement on May 11th was with Ruskin C.C., another win for the South Side by 75 runs. The opposing side were dismissed for 34, Eve came out again with very fine bowling figures, taking 8 wickets for 13 runs, the other two falling to R. G. Steers for 7. The lion's share of the batting honours was taken by W. Dowden with a very useful 30. This player is also wicket-keeper, and plays no mean part in the work of the team. In the first of these two games only one extra was scored against him, and in the second only 3.

We should like to refresh the memories of our London colleagues by reminding them that the South Side team is playing an all-day match with Pascall's C.C. on the latter's private ground at Mitcham on Whit Monday. "Bus No. 5 or 105 from Londen Bridge to the "Swan," Mitcham, puts you down five minutes' walk from the ground. A quicker route is by underground to Tooting Broadway, and from there a bus No. 5, 88, 89 or 105 to the "Swan."

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Widows' and Orphans' Pensions

The introduction by the Government of the National Contributory Pensions Scheme, with its "valuable option" (to certain Civil Servants and others) to become voluntary contributors, naturally focussed attention on the possibility of formulating a general scheme open to all Civil Servants. The National Staff Side has accordingly made a careful examination of the whole question in order to determine whether it is possible to bring into existence a universal scheme of widows' and orphans' pensions for the Service.

Extension of State Scheme Impracticable.—The possibility of obtaining an extension of the area of voluntary or compulsory insurance under the Widows', Orphans' and Old Age Contributory Pensions Act of 1925 has been thoroughly explored, for owing to State assistance the benefits of the State scheme are cheaper than can be obtained under any self-supporting contributory scheme. The State cannot, however, make concessions of this type to Civil Servants without evoking like demands from other classes of the community who for one reason or another are shut out from the benefits of the Contributory Pensions Act. It was necessary, therefore, to consider the possibility of a contributory scheme confined to the Service with or without the assistance which "good employers" such as banks and insurance offices are accustomed to give to staff widows' and orphans' schemes.

Why the Contribution to the State Scheme is Low.—In order to appreciate the difficulties of inaugurating a contributory scheme it may be well to direct attention to certain considerations which are not generally appreciated in discussions upon widows' and orphans' pensions. Thus, it is often assumed that because the Government scheme requires a moderate flat contribution irrespective of age at entry into the scheme a general scheme for the Civil Service, with a similarly moderate and flat contribution, should be readily practicable. The contribution payable under the Government's plan is low for two reasons: (a) payment of contributions is compulsory, irrespective of marital status; (b) the contribution is assessed in relation to an entrant at the earliest possible age, *i.e.*, 16. If it were sought to develop a scheme on these lines for the whole Civil Service, legislation would, of course, be required to compel every Civil Servant to pay the appropriate normal contribution, *e.g.*, for age 18 at entry, and there would still remain the problem of the heavy initial liability that would naturally arise if Civil Servants at higher ages were admitted at the outset on the basis of a contribution which is only adequate for, say, age 18 at entry. When effecting ordinary life assurance, Civil Servants will have observed that the premiums rise progressively with the age at which they take out their policies. Similarly, if it is sought to provide a widows' pension, either

the contribution must rise with the age at which payments commence, or the deficit caused by admitting everyone at the flat premium appropriate to the normal entry age must be met, as in the State scheme, from other sources.

Problem of the Initial Deficiency.—This problem of the initial deficiency has to be faced at the inception of all pension schemes, of whatever type, and whether compulsory or voluntary. In the State scheme the Exchequer is filling the gap. In private employment, the employer commonly makes good the deficiency to a greater or less extent. If everybody is to get the same benefits at the same contribution, that contribution being appropriate to the earliest age at entry, it should be obvious that there must be available at the outset the equivalent of the sums that would have been accumulated out of past contributions, after payment of any benefits that may have accrued, had each member contributed to the fund from the earliest age at which entry into the Service normally takes place. This capital sum or "reserve" can only be provided (a) by a grant from the employer, either as a lump sum or an equivalent annuity for a term of years; (b) by a reduction in benefits or increase in contributions for older entrants; or (c) by an overall flat increase of the normal contribution, in effect making the young pay for the old—not always a very popular procedure. In private employment it is quite common to adopt (a) with or without some reduction of benefits in respect of past service.

The possibility of State Aid.—It is sometimes argued that because "good employers" in outside industry have inaugurated widows' and orphans' schemes in addition to existing superannuation schemes, on very favourable terms to their employees, it is not asking too much to expect the State in its role of "model employer" to be similarly generous, especially as salaries are notoriously adjusted to take into account pension "rights" under the Superannuation Acts. It may perhaps be maintained, not unreasonably, that as Civil Servants already pay for the whole of their pensions as effectually as if they paid contributions into a fund, the State might give some assistance in establishing a satisfactory widows' and orphans' fund. While there may be much force in contentions of this type, it is well to remember the extraordinary manifestations of public opinion, as portrayed by the daily press at the suggestion to fulfil an honourable undertaking, given by the Prime Minister himself, by lending £200,000 for development purposes to the Sports movement.

Alternative to State Aid.—It will probably be agreed that there is little chance at present of obtaining from Parliament any grant towards a general Service scheme, though it might be, for example, to elect to forego the lump sum on retirement, or some portion of it, in return for a widows' benefit. Proposals of this type require legislation and the

consent of the Service, and can only be regarded with a speculative interest at the present time.

Necessity for Voluntary Scheme.—If a compulsory scheme involving legislation must be set aside as inexpedient at the present juncture, the only practicable course is a voluntary scheme, and it requires no demonstration that only those who are married or on the point of embarking on that adventure will take advantage of the scheme. This, of course, involves that the contribution must be adjusted accordingly, and it will naturally be higher than would be practicable under a compulsory scheme. If it be accepted that a voluntary scheme is the only possible course in existing circumstances, it is natural before seeking to promote such an arrangement to ascertain whether there is any existing Service organisation providing the required benefit in a satisfactory manner.

The Civil Service Widows' and Orphans' Fund.—It will doubtless come as a surprise to the vast majority of Civil Servants to learn that there is such an organisation, that it has been in existence since 1899, that its financial position is unique, and that the benefits provided are exceptional. This little-known society is the Civil Service Widows' and Orphans' Fund.

The Benefits Provided.—The main purpose of the Fund is to provide a pension to the widow, the pension being continued after her death to any children while under the age of 18. The Society is registered under the Friendly Societies Act, and so obtains valuable privileges, particularly freedom from income tax on its investments. The maximum pension that can be provided is limited by the Act to £52 per annum. In the case of a husband aged 30 with a wife of the same age, a quarterly contribution of 6s. 1d. will provide an annuity of £5 per annum to the widow, with continuance after death or re-marriage so long as there are children under 18. Larger annuities can be provided *pro rata*, subject to the maximum of £52 per annum. Contributions cease at the age of 60, or on the death of the husband, or on the death of the wife. In the latter event the pension becomes payable on the death of the father, so long as there are children under 18. In addition there are bonuses and supplementary benefits, as explained below.

The Financial Strength of the Fund.—The fund is required, as a condition of registration, to be valued periodically, and successive valuations have disclosed that its financial position is growing progressively stronger. The last valuation of the Fund was effected as at 31st December, 1925, and the position disclosed was such that, on the recommendation of the actuary, a bonus of a very satisfactory and novel character was approved by the Committee of Management,

Bonuses. The bonus is in the form of a Joint Life Assurance, payable upon the first death of a member or beneficiary when that may occur, and is calculated upon the annuity provided at the rate of 25 per cent, for each year's membership of the Fund. Thus, in the case of a member who has contracted for an annuity to his family of £30 per annum there would be available after five years' membership a sum of £37 10s. on his death, or the death of his wife, whichever died first. In the case cited above, the contribution for an annuity of £30 per annum would be £1 16s. 6d. a quarter. In five years a member would thus have paid £36 10s. in contributions, so that in the event of his (or his wife's) death at the end of that period all his contributions would be returned. The precise results vary with the age at entry, and the age of the wife, but in all cases a very large proportion of the contributions paid are, in effect, returned at the death of the husband (or wife).

Grants for Education of Orphans.—In addition to the above benefits, which are definite and provided for by the contribution, the Society is able in suitable cases to make grants in aid of the education of members' orphans, as it possesses considerable accumulated funds arising from commissions received from the Civil Service Insurance Society in respect of general insurance business effected by Civil Servants through its medium. This uncovenanted benefit has been of very great assistance, enabling many orphans to obtain a superior, and, in some cases, a University education, which otherwise would have been unobtainable by them.

Conclusion.—The National Staff Side has decided, after careful scrutiny of the circumstances of the Civil Service Widows' and Orphans' Fund, to recommend it to the Service without reservation as the most satisfactory and economical method in existing circumstances of making provision for widows' and orphans' pensions. No self-supporting scheme can conceivably be devised for the Service, without State assistance, that can be compared with this Fund, and those who feel that a definite provision for their dependants in the form of an annuity is desirable should avail themselves of the advantages afforded by the Fund. The Fund is a registered Friendly Society, and is governed by a Committee of Management consisting of serving and retired Civil Servants elected from among the members of the Fund. Particulars may be obtained from Mr. W. H. Kendall, C.B.E., Claremont, Croham Road, Croydon, Surrey.

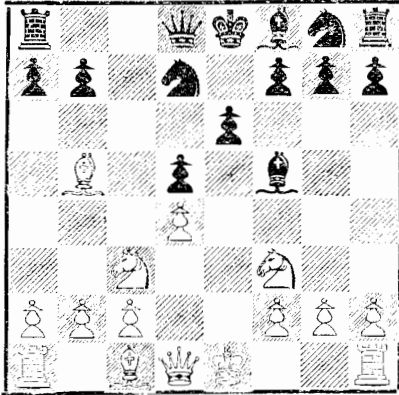
SPORT AND SOCIAL.

Customs Waterguard Chess Club.

Key Move to Problem No. 37.
No. 37. Q--Kt1.

CUP CONTEST FINAL.

Mr. F. G. BOODLE, Dover.



Mr. A. HARDIE, Ayr.

Position after Black's 6th move.

- | | |
|-----------|-----------|
| 7. Kt—K5. | 7. KKt—B3 |
| 8. O.O. | 8. B—K2. |

HOW CHESS IS PLAYED—continued.

You should now be able to play a game with an opponent, and also able to try the problems. Those marked with an asterisk from now on are problems specially for beginners.

Castling is a compound move in which a King and one of his rooks take part. The move may only be made under the following conditions:—

1. Neither the King or the Rook has previously been moved.
2. The King is not in check at the time of castling. It does not matter how many times he may have *been* in check, so long as his King has not been moved.
3. None of the opponent's men command, or bear on the two squares of the first rank nearest the King on the Rook's side, i.e., the King must not pass over a square in check.
4. The squares between the King and Rook are all empty.

You may under these conditions castle in one of two ways.

(a) on the King's side, thus:—

You first place the King on the KKt square, and then move the Rook across to the King's Bishop's square. This counts one move.

(b) on the Queen's side, thus:—

You move the King two squares towards the Queen's Rook (i.e., to Queen's Bishop's square) and then bring the Queen's Rook to the Queen's square, but the King *must* be moved first in each

case. If a man of your opponent commanded your QKt square that would not hinder your castling on the Queen's side, though some people hesitate in this case. Note: The Ks, Qs, Rs, Kts and Bs are called pieces in distinction from pawns, we use "man" as a general name for any piece or pawn.

(To be continued.)

Waterguard v. C.I.D. Headquarters.

A friendly match has been arranged with the Special Branch, C.I.D., and play commenced 6th May. The Waterguard Team in order of Boards is:—1. A Hardie, Ayr, Captain. 2. F. G. Boodle, Dover. 3. S. H. Matthews, Irvine. 4. R. E. Dudley, London. 5. E. T. Sandford, Newport. 6. W. W. Bishop, Holyhead. 7. B. C. Reilly. 8. W. E. Morrison. 9. H. H. Gray, Dover. 10. J. Terry, Liverpool. 11. J. Tuck, Dover. 12. P. W. Cove, Holyhead. 13. T. G. Wood, Dover. 14. W. R. Hughes, Holyhead. Reserve: A. F. Matthews, Swansea. B.C.F. Correspondence rules apply and limit ends 6/9/29. All results and any queries are to be addressed to F. G. Boodle, 31, Pilgrim's Way, Dover. Colour of Pieces: White and Black alternately. Board No. 1. White for us.

C. and E. SPORTS CLUB.

ANNUAL SPORTS MEETING.

The fifth annual Sports Meeting has been fixed for Thursday, the 18th July, and will again be held at the Civil Service Sports Ground, Chiswick. The ground is immediately opposite Barnes Bridge Railway Station, and is easily accessible from Waterloo Station from which cheap return tickets to Barnes Bridge will be issued for 7d. or 8d.

These meetings have all been unqualified successes and grow in popularity from year to year. They afford a unique opportunity for social relaxation and intercourse between members of the Department. There are events for wives, children and friends and judging by the number of entries received, these are by no means the least popular items of the programme.

The programme includes running, jumping, walking, relay races, tug-of-war, veterans and comic events, as well as the ladies' and children's events referred to above. A few of the events are championship events, i.e., level racing, but the great majority are handicaps which are framed with the object of giving everybody a fair opportunity to win.

Attention is particularly directed to the tug-of-war championship, for which a silver challenge cup was presented by the Chief Preventive Officer's Association. Will each dock or station do its best to enter a team for this event? The Customs were once rightly famous for their tug-of-war teams and used to regularly carry off the Civil Service Championship. It should not be beyond the power of the staff at any large dock or quay to produce a respectable tug-of-war team. It only needs someone to take the initiative and work up a little enthusiasm.

A few minutes each day could surely be spared for regular training together. Six men are required to make a team.

W. QUIMBY.