

The Customs Journal

No. 633

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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.

IT is curious that our dear friends, the Press, never seem to think of drawing attention to the tea-time as enjoyed by the outdoor staff. Some remarks were made recently by Sir Samuel Hoare at the I.P.C.S. Dinner, drawing attention to the contrast between the actual life in the Service and the conditions as pictured in the daily Press. These remarks have prompted the pen of a cartoonist in "Red Tape," who produces in this month's edition two pictures. The first shows a number of immaculately dressed ladies and gentlemen of Whitehall taking their afternoon cup of tea. What few papers there are, are neatly laid aside, and on-disk serves admirably the purpose of bearing teapot, etc., and cake. The guests are gathered round in a sort of conversazione, with cups of tea, pastries, cigars and cigarettes.

The other picture has the guests, the desks, the papers and the cups of tea (we are sure it is tea). There is nothing of neatness about the papers; they are strewn everywhere—on the desks, on the floor, and in the W.P.B. The cups are strangely reminiscent of the "Harpy" and the Landing Stage. Although some of them have managed to retain their handles, there seems nothing doing in the shape of saucers. They are evidently used as pin-trays, or have been pressed into service for the office car. As for cake, only one guest seems to be lucky, for he is abstracting something (is it an old biscuit?) from a paper bag in a half-open drawer while carrying on a conversation on the telephone.

Possibly the geographical position of the Custom

House saves its tenants from such attacks as these. Who would imagine, after walking through the slime of Fish Street Hill and Billingsgate, that there could be people in that long, prison-like building who can even like tea? Surely this is just where the journalist misses the point. The mere appearance of the Whitehall buildings must suggest to their imaginations dainty cups of tea and delicacies ministered by winning feminine hands that have nothing else to do but act as charming hostesses "at home" every day. Yes, the buildings must suggest it, and if some of our reporters had noticed the imposing front of the Custom House (facing the river) instead of the dingy back (running along Lower Thames Street), there is little doubt that our colleagues inside would have come in for their share of attention. Can you see the headlines?—"Collecting the Revenue on Cups of Tea," "Tea Accounts at Home." This, of course, would give an excellent opportunity for trotting out the percentage cost of Revenue collection. The only fly in the ointment would be that the Press is seldom sporty enough to give the same degree of prominence to telling replies as has been given to the criticism.

However, until the Custom House has been noticed, we of the outdoor staff are comparatively safe. But when we hear in the morning papers of Thames Street revels, we can rest assured that the time is not far distant when the exposure will be made, and an indignant public will be informed of the amount of time wasted daily by a horde of officials who simply won't do without their cup of tea.

CURRENT COMMENTS

PERIODICALLY it becomes necessary to pass a few comments regarding the "Customs Journal." Otherwise our members would probably lose sight of the fact that it is *their* Journal, and that it depends for its existence upon the voluntary support given to it. There are many critics of our little paper. They are the armchair critics who sit back in luxurious idleness while they discourse on the shortcomings of those whose industry keeps the Journal alive. It is a pity that these people would not endeavour to express themselves in print because it would be most interesting to readers. Also it would convince them that, after all, some credit is really due to those who sacrifice their leisure for the purpose of contributing to the columns of the Journal.

That the "Customs Journal," as the official organ of the Association, is absolutely necessary to the welfare of Preventive Staff is a fact which ought to be firmly fixed in the mind of every member. Those who were in the Service when publication was temporarily suspended during the War will have no difficulty about realising this. The Journal *must* live, in spite of the lethargy of the people who should contribute to its columns, but don't.

The great thing about the "Customs Journal" is the possibilities it offers to members who think things are all going wrong. It is often said by such members that at District meetings they do not get the opportunity to state their views. Others complain that they are so situated that they cannot attend meetings. Now if these people were really serious they would take advantage of the alternative medium for voicing their opinions. To ventilate their views in the Journal would probably be more effective than to do so at a meeting, because more time can be given to thinking out the various points, and to presenting them clearly. If it is too much trouble to do this then it is obvious that the opinions are not of great moment.

Amongst our District Offices and Councillors there are too many silent men. It is true that they have plenty to occupy them, but to contribute one article per year would not be a great tax upon their time, and if each would do this the results would be very gratifying. In any case it is due to their constituents that Councillors take full advantage of the facility which exists for communicating with them.

It is remarkable that although the question of increase of Waterguard salaries is being hotly discussed in every part, no Councillor has yet thought fit to treat this subject in an article to the Journal.

even the simplest suggestions have to be carefully examined. Sometimes it is necessary to hold a special meeting to deal with a single item.

The secretaryship of this Committee is obviously no sinecure. The Staff Side secretary is Mr. H. H. T. Davies, of the Officer Grade, and he performs his very, very onerous task with great success.

* * * *

When the Suggestions Committee was first set up, the Executive Committee of the P.S.A., realising all the possibilities, gave instructions to the Association secretaries that all suggestions affecting the Waterguard should come before the Executive. At the commencement this instruction was carried out. All such suggestions were communicated to the members of the Executive by post. Experience indicated that this was not a very satisfactory method for getting discussion on these matters, and, as time went on, the increase in volume of the work caused the system to break down entirely. At the moment the Executive have practically no control over what takes place on the Suggestions Committee. Everything is left to the Secretaries. It would be most unwise to allow this situation to continue; and it is certainly unfair to the Secretaries. It has been proposed that a small Committee be set up in London to take over this work, and the Executive is now giving consideration to this. It is necessary for such a Committee to be composed of London officers because frequently it is necessary for the Staff Side to give their views within a few days of receiving a Suggestion.

* * * *

A lengthy and useful report has been produced by the sub-committee appointed by the Joint Committee of Customs and Excise Association to acquire into office accommodation in the department. Generally speaking, the office accommodation in the Customs and Excise appears to be as good as can be expected, and is certainly better than in a good many other departments. The report states that complaints of bad accommodation have in many cases turned out to be due to the fact that the occupants had not taken the proper steps to obtain improvements. Complaints regarding insufficient equipment of offices have also been investigated, and it was found that there was a good deal of ignorance regarding the fact that whenever a reasonable case could be made out for the supply of any special equipment there was no difficulty in obtaining it.

The question of locker accommodation in Waterguard offices is dealt with, and a decision taken in favour of a separate locker for each officer.

* * * *

There has been another joint meeting of the Bonus Review Committee, on January 8th. No decision has yet been reached. At this meeting the Staff Side put forward their new proposals, and the Official Side sought adjournment in order to give these proposals a full examination.

* * * *

The Suggestions Committee is undoubtedly one of the most useful committees ever invented. One need only look at the large volume of business dealt with since the Committee came into being, in order to realise this fact.

The agenda for the Staff Side meeting fixed for the 23rd inst., contains some seventy items for discussion. All these meetings are lengthy, because

The airplane traffic at Croydon is maintaining a steady increase. The time is fast approaching when Waterguard Officers will be taking a hand in the business. It will not be long before the officers now employed at Croydon will find themselves fully occupied in dealing with cargo. The number of passengers carried is growing larger. This year the Imperial Airways are adding two new planes to their fleet, capable of carrying twenty-five passengers each. Their biggest machines at the moment carry only twenty passengers.

The Customs and Excise Orphans', Widows, and War Memorial Fund has been referred to in these columns on several occasions, but there is no need for apology for once again bringing to the notice of our members the existence of this Fund. The value of the membership benefits cannot be too frequently emphasised. The subscription is so small that there is no reason why any officer should not become a member.

Mr. W. H. Powell is contributing to the next issue of the "Customs Journal," an informative article concerning the Fund.

Friends of Mr. C. E. Egan, recently retired as Chief Preventive Officer, will be pleased to hear that the London Waterguard South Side Cricket Club intend to hold a social function at the St. Katharine Dock Hotel, London, on the 28th February, at which Mr. Egan will be the guest of the evening.

Mr. Egan certainly deserves recognition for the excellent work he has put in on behalf of Waterguard sport. Even since his retirement he still takes a keen interest, and is a familiar figure at Waterguard sporting and social events.

A good programme is being arranged for the evening. A large attendance is expected, and everything points to it being a very successful affair.

PROSECUTION.

At the Liverpool City Police Court on January 7th, a West African fireman belonging to the steamer "Appam," from Lagos, was convicted and fined £10 for having concealed 2½lb. cigars and ½lb. Cey. tobacco in fruit cases. The goods were discovered by Mr. G. Asle, A.P.O., under the supervision of Mr. C. P. Titherley, P.O. (mobile rummage crew).

Mr. H. McDross, C.P.O., conducted the prosecution.

Notice to Subscribers

Outside subscribers to the Journal are reminded that subscriptions for 1929 are now due.

The subscription is 6 - per annum per copy, and remittances should be forwarded to the Treasurer, Customs Journal, Customs & Excise Preventive Staff Association, 13 Beer Lane, London, E.C.3.

Cheques and Postal Orders should be made payable to the Customs & Excise Preventive Staff Association, or to the undersigned, and should be crossed Midland Bank.

J. T. Sutton,

Treas. Customs Journal

FILL IN THIS FORM NOW.

The Secretary (V.B.C.),

Preventive Staff Association,

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

Preliminary Course

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

Advanced Course

Departmental Regulations.

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

Name

Address

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

THE FREE ALLOWANCE.

By W. M. SHEEHAN.

THIS subject has now undergone some analysis by various correspondents recently, and doubtless it must have stirred some interest. It is a subject of importance, and perhaps should, therefore, be allowed a little scope. It is sometimes salutary that some spice, as "Reasonable" puts it, should be introduced into such a controversy, and the condiments of opinion often flavour the substance and render it more digestible.

"Reasonable" has, I notice, brought me to task for introducing the opinion that goods which have already been dealt with under the authority of an officer, acting in accordance with the regulations, are in the position of being legally cleared. Whilst he concedes the point that this may apply to cargo by reason of the Free or Prime Entries, he cannot bring it to bear on passengers' and crews' declared effects, on account of the nature of the declaration.

It is generally known that List 142 is not a legal document or declaration, whereas an entry is legalised by Section 55 of the C.C. Act, which even stipulates the forms of entry required for goods. Some there are who say that List 142 is not even admissible in a Court of Law in evidence. This aspect is perfectly correct if action is taken under Section 67, which imposes a penalty for fraudulent entry. But the legal aspect, as far as we are concerned in the subject under review, is governed by Section 186, C.C. Act, which makes no mention of any particular forms of entry or declaration, and does not discriminate between cargo and private effects. In the proving of a case under Section 186, therefore, any documents or regulations bearing on the facts should be admissible in evidence to show that the action of the accused person was contrary to the provisions of that particular section. Taking the same line of argument, the declaration and the regulations in connection with it must consequently, in fairness, operate in a seaman's favour as far as his allowances are concerned.

Now I would like to deal with his assertion that the legal foundation is in the Board's favour by reason of the mode of declaration by passengers or crews. I can do this briefly, I think, by assuming that "Reasonable" caught a man in an attempt to smuggle, subsequent to his having been passed with, and having landed, $\frac{1}{2}$ lb. tobacco. Suppose that that man was called upon to pay duty on the $\frac{1}{2}$ lb. or abandon it, and he would do neither. Under what section of the C.C. Act, with any degree of success, could an action be taken to recover duty, penalty, or tobacco? It certainly could not be done under Section 186, for the $\frac{1}{2}$ lb. has already been passed under authority, and in accordance with the regulations. It could not be done under Section 67, because List 142 is not a legal declaration. The man would not even be obstructing

"Reasonable" in the performance of his duties, for "Reasonable" would only be obstructing himself in pressing a point upon which the man is in the right. We know that, strictly, "any quantity of a dutiable article is liable to duty on importation," but the wording of Section 180 also provides the official authority in the matter of landing or removing goods, and it is just this that would, in principle, protect the man in the case assumed above in the matter of his concession. Hence, it seems clear to me that, strictly speaking, the additions to pars. 16 and 17 of Code Vol. 1, part 1, have some legal foundation. Although the additions were prompted by the Suggestions Committee and have no doubt cleared the air for some, the principle involved has always been applied by most officers. And the officers who framed the suggestion perhaps worked deeper than they realised.

In one paragraph of his last article on the subject "Reasonable" still insists that the only person who, on being detected in an attempt to smuggle, receives any free concession, is the seaman remaining in his ship, and has not landed his duty-free allowances. It is on this point that any difference has existed between that writer and myself. But although it seems contradictory, in his last paragraph he seems to indicate by his definition of "passed out of control" that he realises that the concession also applies to goods landed. On this we now agree. The interpretation of the concession, I again submit, is that when a man has been dealt with by an officer, and has already landed his duty-free allowance, that allowance should not be taken into consideration if the man is subsequently, that is, later, caught in an attempt to smuggle. A seaman who is leaving his ship, and on being passed by an officer produces $\frac{1}{2}$ lb. of tobacco which he has declared, but who has concealed, or is landing, more than the $\frac{1}{2}$ lb. with intent to evade duty, must pay duty on, or abandon, the $\frac{1}{2}$ lb. concealed. If he has passed out of control, he has had no authority to pass with all the tobacco he has. If, however, that seaman had already landed his $\frac{1}{2}$ lb. of tobacco, and later on was involved in a smuggling attempt, in which the $\frac{1}{2}$ lb. he had previously landed took no part, then that concession should not be called into question; it is a separate transaction which has been completed, the tobacco having passed out of control.

The principle involved is not only relevant to "Wor-o's" "startling statement," as it has been termed, but closely bound up with it. If "Wor-o" could make such a startling statement when a little study of the regulations on the point would have clarified the position, it seems necessary that the junior readers should see the need for studying regulations and orders in conjunction with legal enactments and dispensations under the Customs Consolidation Act.

Preventive Staff Association

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Telephone ROYAL 4279

President: W. G. Thomson

General Secretary: J. Merron

Organising Secretary: J. T. Sutton

Assistant Secretary: W. H. Powell

NEWPORT.

A meeting was held at the Queen's Hotel, Newport (Mon.), on Monday, January 14th. Mr. Morgan occupied the Chair in the absence of the official Chairman.

The position with regard to the Old Dock Station was discussed, and a resolution was passed instructing the Whitby representatives to continue to resist any reduction of the staff in this direction, and also to press for an additional crew at the new entrance station to act as a station crew. It was pointed out that the new entrance station has been understaffed for years, but that we had tried to get along without asking for additional staff. Now we are threatened with a reduction, although it is on another station, and we think it calls for pointing out of the conditions under which work has been done and the asking for the necessary assistance.

The A.P.O.s stated that inconvenience is often caused by the fact that they have no Watch house key, and instructed the local Secretary to apply to the C.P.O. for keys to be supplied.

CHANGES IN THE STAFF.

TRANSFERS.

PREVENTIVE OFFICERS:—

Norman, W. H., Holyhead, Chester, to Dartmouth, Plymouth.

Proctors, W. C., Dysart, to Kilmaddy, Dundee.

ASSISTANT PREVENTIVE OFFICERS:—

Gosart, W. F., Liverpool, to Fleetwood, Preston.

The transfer of Mr. G. W. Wright from Liverpool to Fleetwood, Preston, notified in the Appendix to General Order No. 117 1928, has been cancelled.

PROMOTIONS.

ASSISTANT PREVENTIVE OFFICERS TO PREVENTIVE OFFICERS:—

Croker, W. H., London to Londonderry, Belfast

Hodgson, W., Hull to Buckie, Aberdeen.

Kemp, W. S., London to Stranraer, Dumfries.

Millward, A. R., Gravesend, London to Holyhead, Chester.

VACANCIES.

WATERGUARD SUPERINTENDENT, 1st CLASS:—

Hull, 21.2.1929.

PREVENTIVE OFFICER:—

Boston, Grimsby, 27.2.1929.

OBITUARY OF SUPERANNATED OFFICERS

PREVENTIVE MAN:—

Bell, J.

PREVENTIVE OFFICER:—

O'Dwyer, T.

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.

Sir, Whilst appreciating the "Appreciation" of the very appreciative gentleman who wrote what appears to suggest my obituary in Association matters in your last issue, may I be permitted to offer the apology that the progress made during the period referred to by him was due to the loyal co-operation of the rank and file and not to the efforts of any particular individual? I remember the rather badly-warped hectograph, and the alleged typewriter (there was only one), but the office machinery of those days was in keeping with the organisation which then existed.

The conditions of service in the Waterguard Department have improved by over 100 per cent. in the period reviewed by your correspondent. It must not, however, be forgotten that the last seven years have been rather lean. Whether the next seven will be fat or lean will once more depend on the loyalty of the rank and file. Personally, I have no doubt as to the result.

I would like to take this opportunity of thanking my colleagues in the P.S.A. for the splendid support which they have at all times given me. If any of those colleagues feel generously disposed, or appreciative, may I remind them that, on the principle of "first things first," an active Association does not function on hot air experiments in this direction have been tried; and that a gentleman in Ocean House, will be glad to receive subscriptions towards the Mimers' Distress Fund? Sincerely yours,

E. P. MADDEN.

SOUTH-SIDE LONDON.

Sir, The letter from "South Side" in the last issue of the "Customs Journal" for 1928 was that of a sportsman. We are glad he had an enjoyable evening at our dance on December 7th. Nothing pleases us better than the presence of our South Side colleagues.

There is room for greater co-ordination between the London Sports Clubs. The more we mix together, the better it is for sport within the Department, and the fostering of comradeship and mutual understanding. May 1929 bring greater success to our clubs.

Last it should be forgotten, let us remind ALL P.S.A. members that our Club is anxious to cater for their wants. There are many of the younger members within our ranks whom, we think, might with advantage participate in our games. Football is an ideal game for exercise. Three or four hours is usually sufficient time in which to play the game and to cover all necessary travelling. The accommodation of our sports field is equal to that provided for the best First Division clubs in English League football. The work of the old brigade brought about these clubs. They give us their financial and moral support. Our supervising officers encourage

us and willingly grant all possible facilities. Anno Domini affects all of us, so that the stalwarts who not always be with us. The younger members should see to it that these clubs are maintained at the highest possible level. They have much to gain and everything to lose.

Yours, etc.,
"NORTH SIDE."

SHOULD FREE ALLOWANCES CEASE?

Sir, I was interested to read the article by "Wensu" in the Journal of December 29th. It is something new to criticise Acts of Parliament by saying that the Powers that be give too much for nothing—the general rule of the law of taxation is nothing for something. By reading over the page full of free allowances, we can agree that there is a fair amount of money going to waste for the want of collecting. Here is my reason for the reference to the sailing-ship days.

Days smokers going to sea as passengers took with them a certain quantity of tobacco; not in ounces,

Permit me to figure it out like this. In those but in larger quantities. In some cases, at the end of the voyage, they would have some of it left, and therefore the concession was made so that while the least quantity is liable to duty, they may not be compelled to pay that duty provided their surplus was reasonable. The same applies to all other dutiable goods. To-day there is no occasion for anyone to take a stock of tobacco with them when travelling overseas. The sea passage is of much shorter duration, and smokers' requirements can be supplied on board. If anyone buys a half pound tin of tobacco on the morning of his arrival in the U.K., he or she is very fortunate to get it away duty free. My contention is: here is easy money waiting to be collected, and we of the Customs standing by ready and willing to do the collecting.

I am, Yours, etc.,
"PERSEVERE."

"THE NEW CIVILIAN."

Continued from previous issue

RECENT HISTORY.

"The incorporation of the old *Civilian* in *The New Civilian* in January, 1926, is still recent history. That step was mainly due to the remarkably successful defence campaign, and in particular to the famous Albert Hall meeting of November 17th, 1925. At last the Service seemed to be aroused to a sense of its unity of interest; at last there was evidence of corporate consciousness within the profession. *The New Civilian* Directorate was an exceptionally representative body, comprising as it did G. Middleton, W. S. Best, J. W. Bowen, W. J. Brown, G. Chase, A. J. C. Edwards, A. F. Gilchrist, A. L. N. D. Houghton, Ewart Llewellyn, F. A. A. Menzler, C. A. W. Sanders, and A. C. Winyard. Within a few weeks the circulation of the paper was increased nearly twenty-fold."

"Difficulties soon arose, however. In the General Strike in May, 1926, the frail barque of Service unity foundered; and although the representative

character of *The New Civilian* Directorate survived the wreck, the controversy between the National Staff Side and the Joint Consultative Committee did not leave the "accredited organ" unscathed. What was more serious, many of the original readers relapsed into their customary apathy when the immediate danger of wage reductions and worsening of conditions receded, and circulation suffered. In October, 1927, the continued financial loss induced the Directors to approach the National Staff Side with the suggestion that the Staff Side should make itself responsible for the conduct of the paper and adopt it as its official organ. This proposal failed to secure the necessary two-thirds majority on the Staff Side, owing to the opposition of the postal elements."

"Following this, in November, 1927, the proprietorship of the paper was transferred to Messrs. Percy Brothers, Ltd., its printers, and *The Civilian Newspaper Company, Ltd.*, ceased to function. At the same time the present writer replaced Mr. C. A. W. Sanders (who had served the paper ably and indefatigably for two years in the editorial chair). Then, in May of this year, a further change of ownership occurred, Messrs. Commercial Publications, Ltd., acquiring the paper and the Blackfriars Press, Ltd., Leobster, becoming the printers. Although circulation has been maintained during the past fourteen months, the present circulation is, indeed, at least six times greater than that of the old *Civilian* in 1925. Experience has proved that the present owners cannot, without incurring considerable capital expenditure, succeed in a task which the twelve Service leaders had to abandon last year. They have, therefore, very reluctantly reached the conclusion that this must be the last issue."

THE NEED FOR A WEEKLY ORGAN.

"Thus, although the British Civil Service is prolific in the production of journals, sheets, and periodicals of all kinds, the lamentable fact has to be faced that the best educated profession in the country has failed to maintain a representative journal—a journal which can vie in circulation and influence with the national organs of the other leading professions and trades. And this in spite of the obvious fact that there is no profession in the country which has a greater need of a mouthpiece in the Press than the Civil Service. If only one quarter of the Civil Servants of Great Britain were to subscribe twopence every week to their own authoritative periodical, an immensely valuable and salutary influence could be exercised on public opinion, and a paper produced which would command the attention and respect of Ministers, of Parliament and of Departmental Chiefs. More could be done in this way to rebut misrepresentation, to educate the public, and to advance vital Service interests than any number of isolated protests or defence campaigns."

"At some future date, we are convinced, the Service will once again have to tackle the problem of a representative all-grades weekly organ, and to resume the function which *The New Civilian* has endeavoured—however imperfectly and inadequately—to fulfil. The Chairman of the National Staff Side hinted as much the other day in a message to *Red Tape*. It is fairly obvious, however, that

any future all Service weekly will need subsidising to success. The experience of *The New Civilian* Directorate in 1926-27, and of the two subsequent proprietors, clearly points to this. Organs such as *Civil Service Opinion*, *Civil Service Argus*, *Taxes*, & *Opportunity* could not keep going without Association support, and even *Red Tape*, with its large circulation and substantial advertisement revenue, has been helped financially in the past by the Civil Service Clerical Association. If and when the Service awakes to the necessity of possessing its own weekly mouthpiece in the Press, the National Staff Side are clearly the people best able to undertake the job, and, in the early stages, to foot the bill."

THANKS.

"In conclusion, a word of grateful thanks and appreciation is due to all *New Civilian* contributors, to our devoted sales agents in the various Departments, and to the subscribers and readers who have stuck loyally to the paper throughout. Among the Service leaders, Mr. George Middleton, Mr. W. J. Brown, Mr. F. A. A. Menzler, Mr. W. E. Llewellyn, Mr. A. J. C. Edwards, and A. L. N. D. Houghton have been ever-ready and valuable helpers. The two principal regular contributors have been Mr. L. H. Siraoud, ("Comus"), the leading dramatic and operatic critic of the Service, and Mr. C. D. Howard ("Leod"), the contributor of "The Service at play" features—both of whom have rendered three years' yeoman service. Among other contributors Mr. F. Williamson ("Grundy") and Mr. L. Broughton ("Junius") have been outstanding."

"To those who doubt the reality of progress in Service affairs, to the scoffers and pessimists, we recommend study of the *Civilian* files. When the paper was launched, the evolution of the modern Service, based on open competitive recruitment, had scarcely begun. Remuneration and conditions are still lamentably far short of the ideal; but the disc contents of the present should not blind us to the achievements of the past. In sport, drama, and other leisure activities, the Service has made, and is making, wonderful strides. May the causes we have espoused, the claims we have championed, and the interests we have endeavoured to serve, all continue to advance and prosper!"

"And so, ladies and gentlemen, good-bye and good luck!"

The Free Allowance.

By "WENSO."

This subject, which has caused a little controversy, has for a long time occupied the mind of the writer, and the article in the "Customs Journal" of 17th November, was the result of much thought and careful consideration.

Mr. Sheehan, in discussing the question, says, "It is difficult to see how 'Wenso' can interpret the allowances to mean other than what the official mind has obviously intended, viz., that a person who has attempted to defraud the Revenue should not enjoy the same concessions as the honest traveller."

"Reasonable" speaks of the interpretation then submitted as a "divergence to the long-existing opinions held by probably the majority of Officers."

Now the writer did not think at the time that Mr. Sheehan was correct, although it was realised that the view expressed was rather different from that generally held. Accordingly, in order to discover, if possible, the manner in which these regulations originated, and perhaps thereby see what was in the official mind, recourse was made to the Importation Code, and for what follows the writer desires to express his thanks to the gentlemen already named, who together have persuaded him to go further back than Volume I takes us.

Turning to Code Vol. I, part iv., we find on the inside of the front cover an instruction that certain paragraphs of the Importation Code are cancelled. Some of these cancelled paragraphs are reprinted in the "Instructions to Preventive Officers of Customs" (1915 Edition). The instruction here referred to directs special attention to paragraphs in the new "Revised Instructions" which involve some slight departure from the then existing order of things. But an important thing is that no special attention is directed to the new paragraph 11, or the old paragraph 480, which for the purposes of comparison are set out in full.

Code Volume I, part iv., par. 11: "Production of a portion only of dutiable articles. When a passenger who has produced a portion of the dutiable goods in his possession is detected in an attempt to smuggle a further quantity, he loses all title to the duty-free concessions (See paragraph 9), but he may be allowed on payment of duty to remove the goods produced. The facts are to be fully reported on the form 458 sent forward in connection with the goods seized."

Importation Code, par. 480. "When a passenger who has produced a portion of the dutiable articles in his possession is detected in an attempt to smuggle a further quantity, he is not entitled to any indulgence, and is not allowed any quantity of dutiable goods without payment of the duty thereon, although a part may have been duly produced."

The difference between these paragraphs is in the last clause of paragraph 480, "although a part may have been duly produced," words which are absent from the revised paragraph 11.

As has been stated, attention is directed to certain paragraphs. These involve some change in procedure, for example, paragraph 7, examination at the request of the Police. Here it will be seen that the new paragraph makes provision for such cases to be reported to the Board, a most marked departure from the original. Officers who care to look into these paragraphs will find some changes even more drastic.

But all of these only serve to draw attention to the fact that no comment is made concerning any possible difference between the two paragraphs forming our subject, and the conviction is therefore borne in upon one that no alteration was intended.

"Wenso" sincerely hopes that no Officer has been led astray by this correspondence.

