

TO BE KEPT ON BOARD AND PRODUCED TO THE  
CUSTOMS OFFICERS IN ANY PART OF THE UNITED KINGDOM



H.M. CUSTOMS AND EXCISE

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# Store Book

FOR

STORES LIABLE TO DUTY AND/OR  
CHARGEABLE WITH PURCHASE TAX  
ON BOARD THE YACHT

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.....  
*Preventive Officer*

Port .....

Date .....

Sec. F.1407 (Nov. 1961)

**Book C 173**

(4588) 7410/62021 1500 S.S.B.P. 1/62

Yacht's Name .....

How propelled .....

Number, Year and  
Port of Registry) .....

Tons Register (Net) .....

Usual Winter Quarters .....

Number of Professional Crew .....

Club .....

Owner's Name .....

Owner's Address .....

Master's Name .....

Master's Address .....

INFORMATION FOR OWNERS AND MASTERS OF YACHTS CONCERNING  
CUSTOMS REGULATIONS IN REGARD TO STORES LIABLE TO DUTY AND/OR  
CHARGEABLE WITH PURCHASE TAX

1. The shipment of duty-free stores is restricted by law to vessels of not less than 40 tons net register.

2. On shipment from bond in this country and also on arrival from any place abroad, from the Channel Islands or the Irish Republic, all dutiable stores must be declared and produced to the Customs Officers who will take an account and record particulars herein. Forms of Declaration (list C. Nos. 142 and 142A) which can be obtained by owners or masters of yachts at any Custom House prior to departure for foreign, contain for reference lists of the PRINCIPAL dutiable and prohibited goods. ALL ARTICLES OBTAINED abroad must be declared on these forms.

3. Dutiable surplus stores of all yachts from foreign are liable to duty on arrival. Where frequent voyages to near continental countries are contemplated an owner of a yacht of not less than 40 tons may avoid payment of duty on HYDROCARBON OIL (including fuel and lubricating oil) on which duty has already been paid by giving a formal undertaking to a Collector of Customs and Excise not to ship hydrocarbon oil duty free or on drawback. (The form undertaking to be completed would be supplied by the Collector.) Thereafter on production on satisfactory evidence where required, duty would not be charged on hydrocarbon oil on board on arrival from foreign except in so far as the quantity exceeded that which was on board when the yacht last left a port in the United Kingdom for foreign.

4. All yachts arriving from foreign whether having stores on board or not must hoist the appropriate signal required under the Public Health (Ships) Regulations and keep it hoisted until visited by the Customs Officers. When cruising in home waters with dutiable stores under seal the ensign with a knot in it should be hoisted on arrival at any British port.

5. Dutiable stores may not be used duty free while cruising in home waters. If, however, a yacht owner finds it necessary for the victualling of his yacht when so cruising to use sealed dutiable stores the Customs Authorities will not take objection provided their Officers are informed and all duties due on the quantities consumed are paid immediately on arrival at the next port of call.

6. If duty-paid stores are shipped in or returned to this country they may be delivered free on arrival provided that the Collector of Customs and Excise or other proper Officer is satisfied from the vouchers, the declaration of the owners, or other evidence, that the duties on the goods have been paid.

7. *If any vouchers produced or declarations made are proved to be false or if any stores placed under seal have been used and the duties are not forthwith paid at the first port of arrival, the owner will be liable to penalties and the yacht subject to detention.*

8. THIS BOOK MUST BE KEPT ON BOARD AND MUST BE PRODUCED TO THE CUSTOMS OFFICERS IN ANY PART OF THE UNITED KINGDOM ON DEMAND. Entries will be made in it by Customs Officers as to the manner of disposal of stores. The book is to be delivered up at the end of the season to the Customs Officers at the port at which the yacht is laid up.

9. When yachts are laid up all the dutiable stores must be sent to the Queen's Warehouse or duty paid thereon. In certain circumstances they may be placed under seal on board provided a bond with one surety is given by the owner of the stores or master of the yacht in an amount equal to the duty payable thereon.

10. The foregoing regulations in respect of dutiable goods apply equally to all goods chargeable with Purchase Tax whether or not they are also liable to Customs duty, and Purchase Tax will be charged thereon.







