

Customs and Excise

DUTY SLIP BOOK

PORT OF..... NO. OF BOOK..... 2729
Serial Nos. of receipts F 823401 to F 823500
FROM..... ^{10 1001} ~~30/10/64~~..... 196..... To..... 196.....

Customs Code, Vol. 1, Part 4.

C.175 (100 Receipts)

Sec. F.1882 (October, 1963)

1. When this book is first issued for use, columns 1 to 4 on page 4 are to be completed by the issuing officer, and the receiving officer is to give his certificate in columns 5 and 6.

Any subsequent issue or transfer must be similarly recorded, the officer to whom the book is issued or transferred giving his certificate in columns 5 and 6 for the unused receipts and duplicates remaining in the book when it is handed to him. Where the book is issued on a personal basis the officer should also check to ensure that no receipt forms are missing on each occasion when the book is returned to him, having left his possession *e.g.* for weekly check or for pay-in procedure. The date and result of the check for completeness are to be recorded on the rear fly leaf.

The officer who transfers the book is to inform the issuing officer of the fact (*see* column 4 of page 4).

2. An officially supplied ball point pen or indelible pencil and double-sided carbon paper are **ALWAYS** to be used in making out receipts. No erasure is to be made in a duty slip, nor any alterations except as allowed in paragraph 12 below.

3. All quantities other than liquid or avoirdupois fractions are to be written in words, *e.g.*, **One** and $\frac{1}{2}$ lb. Cavendish tobacco, **Two** silk dresses, $\frac{40}{100}$ gallon perfumed spirits.

4. Receipts are to show for each separate class of article the quantity or weight, value and a description sufficient to identify the article with the tariff heading and purchase tax group. For cigars and cigarettes the number, as well as the weight, must be shown. In the case of articles which are liable to substantial amounts of duty and/or purchase tax and which are readily saleable, particular care should be exercised in recording the identifying details, *e.g.* :-

- (i) **Watches.** The dial markings or make, serial number (where practicable) and type of case (gold, rolled gold, chrome, etc.) should be recorded.
- (ii) **Cameras and optical goods.** The make and, where marked, the serial numbers of the body and lens should be recorded.

- (iii) **High value goods such as jewellery and fur garments, etc.** A full description including any particular feature which would assist in subsequent identification should be given.

If more than one of the above articles is being imported at the time by a passenger, each item is to be recorded, described and assessed separately on the duty slip and the articles should not be grouped together under one general description.

Articles detained must be similarly described and if examination of an article to be detained reveals any damage or defect, this is to be recorded briefly on the receipt.

5. Where the combined rates for ad valorem duty and purchase tax are not applied and duty and/or purchase tax are assessed separately, a separate line of the duty slip is to be used for each and marked "D" for duty or "P. T." for purchase tax. In such cases the value for duty purposes is to be inserted in the value column against "D", the value for purchase tax against "P. T.", and the duty and purchase tax chargeable inserted in the final column against the respective values.

6. Section A of the form is to be used as a receipt for cash, Section B as a receipt for goods detained. Only one of these Sections on any one form may be used, the unused Section being cancelled.

7. When Section A of the form is used, the appropriate deletion is to be made to indicate whether duty has been paid outright or on deposit.

8. In the duty receipt portion at A, the pounds and the shillings must be entered in words but the pence may be entered in figures.

9. Receipts are to be signed by the officer receiving the money or the goods and countersigned by the owner/payer/agent. If the owner/payer/agent's signature cannot be obtained the issuing officer is to enter the name of the owner/payer/agent in the space provided—thus “owner/payer/agent—Mr. J. Brown—signature (refused) (omitted)” or as the case may be. In such cases the Chief Preventive Officer or, in his absence, the senior available officer is immediately to countersign the receipt.

10. The duplicate slip is to be detached and handed to the owner/payer/agent, the original being retained in the book.

11. If an error is made in preparing a receipt, and is discovered before the owner/payer/agent has left the premises, the form and the duplicate are to be marked “Cancelled”, and a fresh receipt is to be made out. Cancelled forms are not to be detached from the book and are to be countersigned by a supervising officer.

12. If the owner/payer/agent, in possession of the duplicate receipt, has left the premises and an incorrect entry in a duty slip is discovered which does not affect the amount of duty or tax charged and collected, the Preventive Officer may adjust the error in the original slip by striking through the word or figure wrongly entered, so as to leave it legible, and by placing the correction immediately above. He is then to attest the amendment by adding his initials and the date. The Chief Preventive Officer is to be informed as early as possible, and if he is satisfied that the error does not affect the amount charged and collected he is to initial the correction.

13. When money is paid in, the officer receiving the money is to give a receipt for the total amount either by stamping, dating and initialling the duty slip or in a separate book or document with brief identifying particulars. Where money is remitted by Money Order, its date and number and the date of despatch are at once to be noted on the duty slip. Where a Money Order covers duty on two or more duty slips these particulars, together with the serial numbers of the duty slips, are to be noted on the last duty slip. In the case of remittance by Money Order the official receipt, when received, is to be attached to the duty slip, or alternatively, to the appropriate counterfoil of Book C. & E. 20.

PORT OF

London Airport 9 June 1967

SHIP or AIRCRAFT

TP 450 @ 30.5.67

No. F823402

ARTICLES IMPORTED

Value			Duty and purchase tax		
£	s.	d.	£	s.	d.
139	7	1	39	-	-
TOTAL £			39	-	-

ONE GRANDFATHER CLOCK

(NO IDENTIFYING MARKS OR NUMBERS, PAINTED BLACK AND GOLD, LACQUERED WITH CHINESE SCENES)

AGENT AIR EXPRESS INT.

Deposit 31175/9.6.67 £39

OFFICIAL: NOT TO BE DETACHED

A Received the sum of THIRTY-NINE pounds

ONLY shillings and pence ~~OUTRIGHT~~

ON DEPOSIT (see 2 overleaf)

J.E. Coward

Officer of Customs

B Received the above-mentioned articles for transfer to the Queen's Warehouse (see 3 overleaf)

at

Reason for transfer:

Officer of Customs

Name and address of owner: —

JACK WARREN ANDREWS
30 ALGONQUIN RD
DES PLAINES ILLINOIS
U.S.A.

Signature of owner/payer/agent:

J. E. Coward A.E.I.C.

Passport No. if payment by cheque:

1. Customs duty and purchase tax cannot be refunded except to overseas visitors whose stay does not exceed 12 months and who have been allowed to pay them on deposit.
2. **To obtain repayment of a deposit** an overseas visitor must
 - (a) leave the United Kingdom finally within **twelve months** of arrival, taking the articles with him;
 - (b) at least a week before leaving, notify the Collector of Customs and Excise at the **port or airport where the deposit was paid**, stating the number of this receipt, the place and date of departure and the ship's name or aircraft's flight number;
 - (c) complete Part I of Form C.4 (issued with this receipt) indicating how he wants the deposit repaid; and
 - (d) at the time of embarkation, have the articles ready to hand and produce them **promptly together** with this receipt to the Customs Officer in attendance at the exporting ship or airport.
3. **Articles temporarily detained by the Customs** for later payment of the Customs charges, for valuation, etc. will be transferred to the Queen's Warehouse (*see B overleaf*). When Customs requirements have been met, the articles may be collected on surrender of this receipt by the importer or an agent appointed by him (*see (i) below*). The Queen's Warehouse is open daily from 9 a.m. to 4 p.m. (9 a.m. to 12 noon on Saturdays) but is closed on Sundays and Public Holidays.

If delivery by post to an address in the United Kingdom is desired, (ii) below should be completed. A charge of 5s. 0d. is made to cover packing, postage and registration for one package only (there may be further charges for additional packages). H.M. Customs and Excise will not be liable for any loss.

To the Queen's Warehousekeeper, Custom House,

- * Insert name of agent
- (i) I hereby authorise*
 - (ii) I request that the articles listed on this form be posted to me at my own risk at

BLOCK
CAPITALS
PLEASE

I enclose a remittance for the charges shown overleaf or otherwise notified, plus 5s. 0d. for postage, etc.

Signed..... Date.....

Articles cannot be left indefinitely in Queen's Warehouse, and unless cleared within three months (or up to 12 months for overseas visitors who on arrival stated their intention of leaving finally within 12 months) they may be disposed of.