

Sec. C. & E.

No.  $\frac{18588}{1923}$ .

**GENERAL ORDER No. 19/1923.**

Custom House,  
London, E.C. 3,  
28th March, 1923.

**TRAFFIC BETWEEN NORTHERN IRELAND AND THE  
IRISH FREE STATE ACROSS THE LAND-BOUNDARY.**

**ARRANGEMENT OF PARAGRAPHS.**

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 PART I. GENERAL.

1. *Approved Routes, &c.*—The general plan of the land-boundary organisation is described in Part III. of General Order No. 11/1923. The present General Order contains more detailed instructions, and Appendix I. shows the Approved Routes, Boundary-Posts and Customs Stations.

2. *Legal Authority.*—Legal Authority for the special requirements in respect of land-boundary traffic is given by the Customs (Land-Boundary) Regulations, 1923, made by the Board under the powers conferred by section 4 of the Irish Free State (Consequential Provisions) Act, 1922. The text of the Regulations will be circulated in due course.

3. *The effect of the Land-Boundary Regulations.*—It should be clearly understood that imports and exports across the land-boundary are subject generally to the same law and departmental regulations as imports and exports by sea, and that the effect of the special Land-Boundary Regulations is to enable the regular Customs procedure to be applied with the necessary modifications. Thus the processes of entry, examination, warehousing, drawbacks, &c., are generally the same for land as for sea traffic, and all the relative departmental instructions are to be followed except where, and in so far as, differences are expressly directed. The Customs forms used for sea traffic are to be used for land traffic. A special sale form for the Carriers' (or Train) Report and Manifest has been approved. A specimen is printed in Appendix II. The use of the

approved form is not compulsory, however, and traders' or carriers' own documents may be accepted, provided they comply with requirements.

4. *Hours.*—For the present all Customs Stations, whether on roads or on railways, will be open for the receipt of documents and the clearance of goods between 9 a.m. and 5 p.m. As regards *road traffic*, importers have been warned (in Notice No. 81) that persons importing merchandise must arrange to cross the boundary at such times as will permit of their reaching the Customs Station between 9 a.m. and 5 p.m., but pending experience the Board have refrained from specifying the exact hours during which the removal of merchandise between the Customs Station and the boundary will be prohibited. As regards *Railways*, the running of trains at normal time-table hours, day and night, will not be interfered with; but goods cannot be carried beyond the proper Customs Station without examination and clearance, and this work will only be carried out between 9 a.m. and 5 p.m., unless on payment of the usual charge for attendance outside those hours.

5. *Sunday and Holiday Traffic.*—All traffic in merchandise (except “exempt farm produce,” as to which see para. 9), across the boundary by any road is prohibited on Sundays and Public Holidays, except by permission of the Board in special cases.

6. *Preventive Patrol of Boundary and Roads.*—The duty of patrolling the boundary and of seeing that merchandise is not imported or exported by unapproved routes or on Sundays or Public Holidays will be undertaken by the Royal Ulster Constabulary on behalf of the Department.

7. *Importation and Exportation of “Merchandise” confined to Approved Routes.*—“Merchandise” as defined below (except “exempt farm-produce,” as to which see para. 9) is prohibited to be imported or exported across the land-boundary except by the approved routes. For this purpose, “merchandise” means all goods (always excepting “exempt farm-produce”), *whether intended for sale or not*. Commercial travellers' samples are to be regarded as merchandise; so are loaded furniture vans; and it is to be specially noted that all motor vehicles are merchandise for this purpose, and therefore may only cross the boundary by an approved route (whether on their own wheels or not).

8. *Personal and Household Supplies and Effects.*—As an administrative measure, however, personal and household supplies and effects, when conveyed by the owner, are not to be regarded as merchandise, and may be imported or exported by any route and at any time. Special rules for the treatment of these classes are given in paragraph 15.

#### 9. “Exempt Farm Produce.”

(i) “Exempt Farm-Produce” means any agricultural, horticultural or dairy produce, peat and turf, and all farm livestock, when carried or driven by a farmer who owns it (or by his servant) in the course of his business as a farmer,

and provided that it is not subject to any duty or to any import or export prohibition.

(ii) Exempt Farm-Produce as defined above is not confined to approved routes, and may be imported or exported by any route and at any time. No carrier's report or manifest is required, and exempt farm produce is not required to be presented either at a Customs Station or at a Boundary-Post, unless passing such a Station or Post in the ordinary course of its journey.

(iii) The farmer (or his servant) must carry with him, duly completed, the proper entry (inward) or specification (outward), and must deliver it to any Customs Officer (including a Customs Station or Boundary-Post Officer), or any Sergeant of the Royal Ulster Constabulary employed upon Customs work, whom he may meet. In the event of his not meeting any such Officer, he must deliver the document at the nearest Customs Station, by post or otherwise, within six days. A pass in the form shown at Appendix III. is to be given to any farmer (or servant) from whom an entry or specification is taken under these conditions.

#### PART II.—WORKING INSTRUCTIONS.

10. *Leniency in administration in early stages.*—Some period will be necessary for merchants, carriers and others affected by the establishment of the Customs land-boundary to familiarise themselves with the requirements, and pending further directions all Officers are to explain the requirements to those concerned and to assist them as far as possible. A supply of the Sale forms of Report-Manifest (No. 6 Sale), Free Entry (No. 23 Sale), and Specification (Nos. 29 and 30 Sale), is being issued to Officers employed on land-boundary work, and in the early stages they should at their discretion furnish the necessary form to any person free of charge if its absence would prevent the progress of a transaction.

#### SECTION (A).—WORK AT BOUNDARY-POSTS.

11. *Imports of Merchandise.*—When any consignment of merchandise, other than exempt farm produce, or any train, arrives at a Boundary-Post from the Irish Free State, the Officer is to receive the carrier's report or the train report (or the copies of railway invoices) and to satisfy himself by general observation of the goods that the particulars in the report are approximately correct. The Officer is to number the reports consecutively (a new series of numbers being commenced each month). The number is to be noted on both copies, with the date, *e.g.*,  $\frac{4}{5.4.23}$ . The Officer will then stamp and sign one copy and return it to the carrier (or the guard of the train). When railway invoices are produced, they are also to be returned to the guard, but pending further directions they need not be numbered, stamped or signed.

12. *Advice of Numbers of Reports to Station. Disposal of duplicate copies.*—At the close of each working day the Boundary-

Post Officer is to advise the Customs Station of the first and last numbers of the series of Reports received during the day. Where the Boundary-Post Officer is sufficiently near to the Customs Station, he is to leave the advice there personally; where this is impracticable he is to send it by post; each individual officer will be given directions as to which course he is to follow. The duplicate copies of the Reports (retained by the Boundary-Post Officer) are to be forwarded to the Collector, Belfast, at such periods as he may direct.

13. *Exports of Merchandise by Road.*—Boundary-Post Officers are to receive carriers' manifests in respect of consignments of merchandise exported by road, and to satisfy themselves by general observation that the goods conveyed across the boundary are those shown in the manifest. They are also to receive shipping bills, &c., for drawback or bonded exports, or exports liable to a prohibition, and to verify (a) the fact that the goods are as shown in the documents, and (b) their exportation, giving a certificate accordingly on the shipping bills. They are to sign and stamp all manifests and other export documents received from carriers or guards and to transmit them to the Collector, Belfast, in the same way as inward reports (see paragraph 12).

14. *Exports of Merchandise by Railway.*—Boundary-Post Officers will not receive manifests (or copies of railway invoices) in respect of trains proceeding to the Irish Free State, as these are deliverable at the Customs Station within six days after the departure of the train. The instructions in paragraph 13 as to receiving shipping bills, &c., for, and certifying to the exportation of, drawback, bonded or prohibited exports, apply. Boundary-Post Officers dealing with outward trains are to enquire of the guard for any drawback or bonded goods, and are to satisfy themselves as far as possible that there are no unlicensed export prohibited goods on the train.


15. *Personal and Household Supplies and Effects.*—Personal Supplies and Household effects, when conveyed by the Owner,\* are not to be regarded as merchandise; they may therefore be imported or exported by any route and at any time, and are not required to be reported or entered. Every individual entering Northern Ireland across the land-boundary (including drivers of carts, &c.) is to be questioned as to the possession of dutiable articles. Duty is chargeable on any such articles, when imported, but the following quantities imported by any persons crossing the frontier are to be allowed free of duty, provided they are freely declared and produced when the owner is questioned:—

Tobacco (including cigars and cigarettes)	-	-	4 ozs.
Spirits (all kinds, including perfumery)	-	-	$\frac{1}{4}$ pint.
Other dutiable articles, if the total duty on such articles does not exceed	-	-	1/-

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\* But any articles conveyed by a tradesman for delivery to customers are to be treated as merchandise.

The standing rule that if the quantity of any article produced by any individual exceeds the scale allowance duty is to be charged on the *whole* quantity (without any allowance) applies. Tobacco, cigars and cigarettes are to be treated as one article for this purpose. The ordinary duty-slip is to be used in these cases.

An article liable to ad valorem duty (*e.g.*, a watch or ) is, however, to be passed free if the Officer is satisfied that it has already been in the owner's use and is not new.

16. *Exempt Farm-Produce.*—Boundary-Post Officers are to receive the entry (Form No. 23 Sale) or specification (Form No. 29 Sale) for any consignments of exempt farm-produce imported or exported past their post while they are on duty. They are to satisfy themselves that the quantities and descriptions as entered are generally correct. In the case of *imports*, they must in particular satisfy themselves that no dutiable goods are concealed among the produce. After the examination, if satisfactory, they must retain the entry or specification, giving the farmer (or servant) a pass in the form at Appendix III. Entries and specifications are to be forwarded to the Collector, Belfast, similarly to duplicate carriers' reports (*see* paragraph 12). If the examination discloses a misdescription in the entry or specification, not of a serious nature, such as a clerical error in the quantity or an inadequate description of the produce, the Officers are to allow the carrier to amend the document, and to allow the conveyance to proceed.

17. *Smuggling.*—Any case of attempted smuggling by individuals detected by Boundary-Post Officers is to be dealt with according to the standing rules.

18. *Disposal of Money Received.*—Boundary-Post Officers are, where practicable, to hand in at their Customs Station, daily, all money received by them (whether in duty or as smuggling deposits), producing their receipt-books, the counterfoils of which will be date-stamped by the Station Officer as an acknowledgment of receipt.

As regards cases where the Boundary-Post is too far from the Station for money to be handed in personally, special directions will be given by the Collector, Belfast.

#### SECTION (B). WORK AT CUSTOMS STATIONS.

19. *Control. Reports.*—Each Customs Station is under the control of a Surveyor to whom the Officers will report in all cases, and ultimately under the Collector, Belfast, to whom Surveyors will report in all cases relative to the Customs land-boundary. (The existing system of direct reports by Surveyors to the Board in Excise matters stands.)

#### SUB-SECTION B (1). IMPORTS BY ROAD.

20. *Arrival of Merchandise.*—On the arrival of imported merchandise by road, the Station Officers are to require the carrier to bring his vehicle to the proper place and there produce the goods

for examination. They will call for the copy of the carrier's report which the Boundary-Post Officer has stamped and signed and handed back to the carrier (para. 11).

21. *Entry.*—Entries may be presented previously to the arrival of the goods, at the time of their arrival, or (when goods have been deposited in the lock-up) subsequently. Following the standing rules, they may be presented by the consignee himself, or by the carrier or any other duly authorised person acting as his agent. In respect of dutiable goods, the duty may be paid at the time of entry, or a deposit (special or standing) may be lodged previously; the goods may also be entered under the warehousing or transit regulations.

22. *Entry under the Transit Regulations or for Warehousing.*—Merchandise imported across the land-boundary may be entered under the transit regulations if intended for a destination in the Irish Free State, or for shipment to foreign from any port in either Northern Ireland or Great Britain; but goods intended to be shipped from Northern Ireland to Great Britain as the final destination are *not* eligible for entry in transit. Land-boundary dutiable imports may be entered for removal for warehousing at any approved bonded warehouse in either Northern Ireland or Great Britain.

23. *Clearance.*—If entry and payment of duty (if any) are completed by the time of the arrival of the goods, the Station Officers will proceed to examine and clear them. Otherwise, the goods must remain in the lock-up until entry is made and the duty, if any, paid. In either case, the Officer must, before he allows the carrier to leave with his vehicle, satisfy himself, with reference to the carrier's report signed by the Boundary-Post Officer, that the goods imported across the boundary have been presented to him intact. Should he have reason to suspect the contrary, he is to detain the carrier and his vehicle and at once to institute enquiries.

24. *Check of Carrier's Reports.*—Officers at Customs Stations are to see that they receive from incoming carriers the complete series of first copies of Reports as numbered by Boundary-Post Officers (*see* paragraph 12). Should any report not be accounted for, the Station officer is at once to institute enquiries, and to report to his Surveyor.

#### SUB-SECTION B (2). EXPORTS BY ROAD.

25. *Manifests. Specifications.*—On the arrival at a Customs Station of merchandise for export, the Station Officer will receive the carrier's manifest and will return to the carrier one copy, duly stamped and signed, for presentation to the Boundary-Post Officer. Manifests are to be given consecutive numbers at Customs Stations, similarly to Reports at Boundary-Posts (*see* par. 11). Specifications for goods requiring to be entered by specification only are deliverable at the Customs Station within six days of the exportation.

26. *Drawback, etc., Exports.*—In the case of drawback, bonded, or prohibited exports, the proper shipping-bills or other documents must be lodged at the Station before or at the time the exportation takes place, and the Officers will make such examination of the goods as under the standing regulations is required to be made by Officers at the ship's side. One copy of each shipping bill or other document is to be handed to the carrier for presentation to the Boundary-Post Officer, who will transmit it to the Collector, Belfast, with a certificate as to exportation (*see* paragraph 13). The procedure as to payment of drawback, discharge of bond, disposal of export licences, etc., will then follow the usual course. All payments of drawback will be made by the Collector Belfast.

#### SUB-SECTION B (3). IMPORTS AND EXPORTS BY RAILWAY.

27. *General.*—The rules in paragraphs 20–26 apply generally to railway, as to road, traffic; but individual instructions will be given to the Officers at each Customs station in accordance with local arrangements. Reference should be made to paragraphs 11 and 14 in Section A. of Part II. of this Order, as to railway reports and manifests or copies of invoices in lieu thereof.

28. *Drawback, etc., Exports for which Documents not forthcoming.*—If it comes to the notice of an Officer that any goods for which the proper documents have not been duly lodged are being exported by railway on drawback or under bond, he is to examine the goods externally and to note the result, in order to enable the shipping-bills, etc., to be checked, as far as practicable, when they are received. (Drawback, however, is not to be paid, or a bond discharged, in such cases without directions from the Board.) If any goods liable to an export prohibition are found, in respect of which the proper documents (including a licence, if required) have not been duly lodged, they must be unloaded from the train and detained.

#### SUB-SECTION B (4). GENERAL.

29. *Attendance outside Hours.*—The attendance of the Station Officers to clear goods outside the hours of 9 a.m. and 5 p.m. (*see* para. 4) may be sought by traders, subject to the regulated payment for extra attendance in accordance with the standing regulations.

30. *Merchandise arriving outside Hours.*—Arrivals of merchandise, either import or export, at Customs *road* Stations outside 9 a.m. to 5 p.m. should be the exception; but the case may arrive by reason of ignorance on the part of the carrier, breakdowns, or miscalculations as to the time required for journeys. The carrier is bound by law in every case to present his goods at the Station and to obtain clearance before proceeding further. The Officer's action at the time of arrival may be confined to placing the goods in the lock-up to await clearance next day, or he may, if the carrier desires it and pays the proper charges, receive the entry (and duty, if any) and clear the goods forthwith.

31. *Commercial Travellers' Samples.*—Officers at Customs Stations are to deal with all cases of Commercial Travellers' Samples in accordance with the standing regulations. In the case of re-

exportations of dutiable samples giving rise to discharge of a bond or repayment of a deposit, a note addressed to the Boundary-Post Officer, and requesting him to verify and certify to the fact of exportation, is to be handed to the commercial traveller for production at the Boundary-Post with the samples.

*Accounting and Banking.*—Directions will be given to Officers at Customs Stations by the Collector, Belfast.

33. *Bonds.*—The existing ordinary and general bonds relating to the importation and exportation of goods are not applicable to importation or exportation across the land-boundary. New forms of ordinary bond, to cover the transactions shown below, have been prepared, and copies will be supplied where necessary on requisition :—

- (a) Removal from a Customs Station of goods entered to be warehoused at another place.
- (b) Removal of unexamined free goods from a Customs Station.
- (c) Exportation of goods by land.
- (d) Exportation of goods by land (special).
- (e) Exportation of tobacco by land from the premises of a licensed tobacco manufacturer.

Any corresponding general bonds will be prepared by the Solicitor.

The attention of all traders concerned should immediately be drawn to the requirements in regard to bonds, and every assistance in the preparation of bonds is to be afforded.

By Order of the Board,  
A. J. DYKE.  
W. YOUNG.

## APPENDIX I.

TABLE OF APPROVED ROUTES, BOUNDARY POSTS AND CUSTOMS STATIONS.

Approved Routes.	Boundary Posts.	Customs Stations.
<i>Roads.</i>		
Moville—Londonderry	Pennyburn	Londonderry.
Buncrana—Londonderry	Pennyburn	
St. Johnstown—Londonderry.	Creevagh	
<i>Railways.</i>		
Londonderry, Lough Swilly and Letterkenny Railway.	Gallagh Road	Londonderry Terminus.
St. Johnstown—Londonderry (G.N.R.).	G.N. Terminus, Londonderry.	G.N. Terminus Londonderry.

Approved Routes.	Boundary Posts.	Customs Stations.
<p><i>Roads.</i> Lifford-Strabane - - Castlefinn-Strabane - -</p> <p><i>Railways.</i> Strabane and Letterkenny Line. St. Johnstown-Strabane Line (County Donegal Railways Joint Committee). Castlefinn-Strabane Line</p>	<p>Strabane Bridge. On road between Clady and Strabane.</p> <p>At Strabane Railway Station. " " " "</p>	<p>Strabane. Strabane.</p> <p>Strabane. " "</p>
<p><i>Roads.</i> Ballyshannon - Belleek-Enniskillen (Belleek South Road). Manorhamilton - Enniskillen. Swanlinbar - Enniskillen</p> <p><i>Railways.</i> Pettigoe-Kesh (G.N.R.) Ballyshannon-Belleek - Manorhamilton - Enniskillen Line (Sligo, Leitrim and Northern Counties Railway).</p>	<p>Belleek - - Belcoo - - On road between boundary and Enniskillen.</p> <p>Kesh - - - Belleek - - - Belcoo - - -</p>	<p>Enniskillen.</p> <p>" "</p> <p>" "</p> <p>Enniskillen. " "</p>
<p><i>Road.</i> Clones-Newtown Butler</p> <p><i>Railway.</i> Clones-Newtown Butler (G.N.R.).</p>	<p>On road between boundary and Newtown Butler.</p> <p>Newtown Butler Railway Station.</p>	<p>Newtown Butler.</p> <p>Newtown Butler.</p>
<p><i>Road.</i> Monaghan-Aughnacloy</p>	<p>On road between boundary and Aughnacloy.</p>	<p>Aughnacloy.</p>

Approved Routes.	Boundary Posts.	Customs Stations.
<i>Roads.</i>		
Monaghan—Middletown— Armagh.	Middletown.	Armagh (at junction of roads outside town).
Castleblayney—Keady— Armagh.	On road between boundary and Keady.	”
Dundalk—Newtown Hamilton—Armagh	On road between boundary and Newtown Hamilton.	”
<i>Railways.</i>		
Monaghan—Armagh Line (G.N.R.).	Tynan Railway Station.	Armagh Railway Station.
<i>Roads.</i>		
Dundalk—Killeen—Newry	On road between boundary and Newry.	Custom House, Newry.
Greenore—Carlingford— Newry.	On road between boundary and Newry.	”
<i>Railways.</i>		
Dundalk—Portadown— Belfast (G.N.R. Main Line).	*Goraghwood or Portadown Railway Station.	*Goraghwood, Portadown or Belfast.
Greenore—Newry Line	Newry Railway Station.	Newry Railway Station.

\**Note.*—There are three Customs Stations on the G.N.R. Main Line in Northern Ireland, viz.: Goraghwood, Portadown and Belfast. *Trucks* from the Free State for Railway Stations short of Portadown will be cleared at Goraghwood; all others for any stations short of Belfast, at Portadown; and trucks for Belfast, at Belfast.

*Passengers* will be dealt with at Goraghwood or at Portadown, according to which is the first scheduled stop at each train.

Trains scheduled to stop at Adavoyle and Bessbrook will be dealt with from Newry.

Goods discharged at Bessbrook for Newry will be removed to Newry under a bond to be given by the importer, for examination there.

APPENDIX II.

(No. 6 Sale.)

**\*REPORT**  
**\*MANIFEST** IN RESPECT OF A RAILWAY TRAIN OR A  
 VEHICLE ARRIVING FROM OR PROCEEDING ACROSS  
 THE IRISH LAND BOUNDARY.

\* Delete the word inapplicable.

*Name of Railway Company or Carrier.*

In the case of a railway-train, the Company's official description of route and time of train.

*Date of Journey.*

GOODS CARRIED.

Numbers, Marks and Description of Packages.	Contents.	Name and Address of	
		Consignor.	Consignee.

I declare that the above is a true account.

(Signed).....

Guard of Train, or other Railway Official,  
 or Carrier.

Signed and declared this            day of            192    .

