

Sec. 16202/1942

**GENERAL ORDER No. 32/1942**

City Gate House,  
Finsbury Square,  
London, E.C.2.

28th August, 1942.

**Army Gunners serving on Merchant Ships**

1. **Treatment of dutiable goods declared on List 142.**—The War Office have represented that in a number of cases the temptation to smuggle has arisen from the fact that the Gunners had no ready cash on arrival from foreign for payment of duty and were under the impression that inability to pay the duty would result in confiscation of the goods. In order to remove this cause of smuggling the following directions are to be observed:—

- (a) if an Army Gunner serving on board a merchant ship has declared dutiable goods on List 142 in excess of the quantity admissible free of duty and wishes to land them upon payment of duty but is unable to do so before he leaves the ship, he will inform the First Boarding Officer accordingly. In such a case, provided the goods are admissible under O.36, the Preventive Officer is to issue a receipt on Form C. No. 864 giving particulars of the goods, the total weight, the amount of duty involved and the postal address of the King's Warehouse to which the goods are to be sent;
- (b) on payment of the duty the King's Warehouse Officer will deliver the goods either to the owner or to a member of the Maritime A.A., Royal Artillery Detachment upon production of the written authorisation of the owner.

At ports where there is no Maritime A.A., Royal Artillery Detachment the Battery Commander will forward the amount of duty on the goods plus postage together with the owner's written authorisation. In such cases the goods are to be despatched to the owner by registered post.

Steps have been taken by the War Office to bring these arrangements to the notice of the personnel concerned and to warn them against smuggling.

2. **Smuggling.**—If an Army Gunner serving on a merchant ship is found smuggling he is not to be dealt with under the directions of Customs Code 1/1, paragraph 36. The goods are to be detained and the full facts (*see* C.C. 1/1, paragraph 49) including the offender's name, rank, regiment and number are to be reported on Form C.458 through the Collector (in London the Waterguard Superintendent) to the Board for communication to the War Office who will take disciplinary action.

By Order of the Board,

O. MUNDY.

W. CHRISTIAN.