

41st Report of the Commissioners of Her Majesty's Customs and Excise for the Year Ended 31 March 1950

Preventive Work (Non-Revenue)

In addition to the restrictions on imports and exports referred to in paragraph 58 the Department is responsible for the enforcement of prohibitions and restrictions on the importation and exportation of various kinds of goods imposed under continuing peace-time legislation for the protection of public health, on moral or humanitarian grounds, for the safeguarding of animals and for various other reasons.

The following list of examples serves to illustrate the variety of this work:-

- (1) Prevention of the importation of:-
 - (a) Prepared opium and certain other drugs (on behalf of the Home Office).
 - (b) Obscene literature, pictures, etc. (on behalf of the Home Office)
 - (c) The plumage of birds, with certain exceptions (on behalf of the Board of Trade)
 - (d) Musk rats (on behalf of the Ministry of Agriculture and Fisheries)

- (2) Prevention of the irregular importation of:-
 - (a) Synthetic organic dyestuff (on behalf of the Board of Trade).
 - (b) Dangerous drugs (on behalf of the Home Office).
 - (c) Goods coming within Orders in Council made under the Anthrax Prevention Act 1919 (on behalf of the Home Office).
 - (d) Therapeutic substances (on behalf of the Ministry of Health)
 - (e) Foreign reprints of copyright works.

- (3) Restriction of the importation of animals, carcasses, meat etc., under the Diseases of Animals Acts 1894-1937 ; and plants, trees, potatoes etc., under the Destructive Insects and Pests Acts 1877-1934 (on behalf of the Ministry of Agriculture and Fisheries).

- (4) Prevention of the irregular exportation of:-
 - (a) Dangerous drugs (on behalf of the Home Office).
 - (b) Horses, under the Diseases of Animals Act 1910, as amended by the Exportation of Horses Act 1914 and 1937.

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The Customs and Excise Bill

In the last fifty years several attempts were made to produce some measure of consolidation of the Customs and Excise Law, but the work was abandoned for various reasons. In particular, a bill of about 40 clauses dealing entirely with Departmental machinery provisions was drafted in 1938, but the outbreak of war prevented its completion.

After the war it was decided to resume work on a bill of greatly enlarged scope to include the whole of the law relating to Customs and Excise other than purely tariff provisions (eg rates of duties), and work was started in the Autumn of 1949 on the preparation of this Bill. A Committee was set up within the Department to carry out this task. In order to consolidate and modernise the existing laws relating to the management of the Customs and Excise it will be necessary to deal with about 1,000 Sections of Acts and numerous Statutory Rules and Orders by way of repeal, amendment, conversion into regulations or consolidation. By the end of March 1951, a Bill comprising about 300 clauses had been drafted and arrangements were in hand to refer it to an independent committee to be set up by the Chancellor to examine the Bill and to report whether it represented a consolidation of the existing laws with such amendments only as were desirable for the purpose of simplifying them and bring them into conformity with the requirements of modern practice and conditions.

Revenue Offences

High rates of duty and Purchase Tax increase the incentive for evasion of the revenue while the increased numbers of people passing in and out of the country provide more frequent opportunities for smuggling. Although for the first time for several years there were numerically fewer seizures and convictions in 1950-1951, the individual seizures tended to be larger and sentences by the Courts heavier. The way in which the pattern is changing is perhaps best illustrated by the relative stability of seizures of the goods traditionally smuggled (eg tobacco, a slight increase from 23,025 lb. to 23,586 lb., and spirits, a drop from 537 gallons to 443 gallons) as compared with the considerable increase in certain other goods such as nylons and watches (the number of watches seized rose to 40,000 in 1949-50 and to nearly 60,000 in 1950-51). There is evidence suggesting that this latter category is becoming increasingly the subject of organised "commercial" conspiracies to evade duty and Purchase Tax. Thus, during the year large consignments of watches were detected being smuggled in yachts or concealed in specially constructed motor cars. Similarly, organisations for the large-scale evasion of Purchase Tax chargeable on home-manufactured nylon stockings were uncovered. The seriousness of these offences is reflected in the long terms of imprisonment to which offenders have been sentenced by the Courts.

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Excise for the Year Ended 31 March 1952**

Northern Ireland

Since the partition of Ireland, the Royal Ulster Constabulary have performed a considerable part of Customs preventive work along the Northern Ireland Land Boundary. Arrangements have recently been made, however, at the request of the Government of Northern Ireland, for this work to be transferred to our own staff. The transfer was effected gradually and was completed on 1 January 1952, since when we have exercised full operational control along the Land Boundary. The change has involved the transfer of a considerable number of Customs officers and the establishment, *inter alia*, of our own system of mobile road patrols.

Revenue Offences

Smuggling offences continue to be committed on a considerable scale, the number of seizures made during the year (26,332) and the number of convictions secured (1,823) being broadly at the same level as in the previous year. Seizures were of tobacco and spirits, the traditional items, represented rather more than half the total, and the quantities seized (22,371 lb. of tobacco and 424 gallons of spirits) showed little change from last year.

In last year's Report we mentioned the "commercial" conspiracies to evade Purchase Tax and Customs duty on articles such as watches and nylons. In the year covered by this Report, the size of individual seizures has declined, but considerable quantities of imported tobacco, nylons and watches on which Customs duties had not been paid have been found in possession of individuals – including retailers and other traders – inside the United Kingdom. The Department's preventive work at the consumer end of the chain is now becoming an important deterrent against organised "commercial" smuggling, and the success of this as well as the counter-measures taken at the ports have had a significant effect in discouraging would-be smugglers.

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Revenue Offences

Smuggling offences continue to be committed on a considerable scale, the number of seizures made during the year being 24,167. The number of convictions secured was 1,647, and in a large number of other cases compromise penalties were paid as an alternative to legal proceedings. Nearly half the seizures were of tobacco and spirits, the quantities seized being 18,998 lbs of tobacco and 437 gallons of spirits.

Smuggling of goods on a commercial scale for resale also continued, the goods principally concerned being cigarettes and watches, of which many large seizures were made. On the other hand, the smuggling of nylon stockings, which had been very persistent for some time past, diminished appreciably, no doubt as a result of the improved supplies of British-made stockings on the home market.

We mentioned in our last Report the transfer to our staff of the Northern Ireland preventive work along the Land Boundary of Northern Ireland which had previously been carried out by the Royal Ulster Constabulary. This was the first time full control of a land frontier had been vested in the Department, and the novel character of the work threw up a number of problems. The most pressing of these was how to overcome the obstructive, and at times violent, tactics of organised gangs of smugglers engaged in running large cargoes of contraband across the Border by car and lorry.; and after some experiments, which themselves resulted in a number of valuable seizures, it was decided that all patrol cars should be equipped with wireless to enable them to call up assistance immediately if required.

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Enforcement

During the financial year civil litigation resulted in the recovery of over £18 million including nearly 4½ million from a single defendant. Court fines, costs awarded and settlements out of Court under section 288 of the Customs and Excise Act 1952 again exceeded £900,000. Prison sentences were imposed on 117 persons.

Large scale smuggling of jewellery was a feature of the year. Three cases of smuggling jewellery worth £200,000 resulted in fines of £12,000 and a sentence of 12 months imprisonment. 165,000 cigars were seized in seven major cases of smuggling tobacco goods and a number of vehicles and boats were seized.

Additionally there were 506 seizures of drugs including one of nearly a ton of cannabis and three others involving 14,000 LSD tablets. 298 persons were convicted for smuggling drugs. Prison sentences totaling 106 years were imposed on 27 of them for smuggling cannabis; for smuggling LSD, four offenders were sentenced to the maximum of 2 years imprisonment.

Indecent or obscene articles seized included 580,000 books and magazines, 10 full length films and 2,836 other films. Criminal proceedings were taken against 22 persons.

Contraventions of the import licensing regulations included seizures of minerals from Southern Rhodesia valued at £28,000, butter worth £100,000, textiles worth £40,000, consignments of frozen strawberries valued at £4,000 and some counterfeit coins. Thousands of postal packages were forfeited and a number of persons convicted for offences including incorrect declarations of contents and attempted evasion of duty and prohibitions. Prosecutions arose from attempts to export aircraft and steel helmets contrary to a prohibition. There were also 6 prosecutions for goods exported to Southern Rhodesia. Fines totaled £62,000.

Despite the easing of travel restrictions several large seizures of currency were made. Goods worth £5,000 were seized and duty of £60,000 was recovered in respect of goods incorrectly claimed as having title to Commonwealth preference.

833 persons were concerned in offences in respect of hydrocarbon oil duty, 19 persons were sentenced to terms of imprisonment of up to 4 years and 227 vehicles were seized. The great majority of the cases were, of course, road fuel offences; but a number of major warehouse frauds were dealt with, and it was these which gave rise to the prison sentences and resulted in the recovery during the year of nearly £25,000 arrears of duty from the warehouse keepers. Penalty proceedings for purchase tax evasion involved 305 persons, 9 of whom received prison sentences; fines, costs and settlements out of Court amounted to £242,000 in addition the arrears of tax.

63rd Report of the Commissioners of Her Majesty's Customs and Excise for the Year Ended 31 March 1972

Control of passenger traffic

During the year 21 million passengers arrived from abroad by sea and air. The figure has risen steadily from 13 million in 1966-67.

Enforcement

Civil Litigation conducted throughout the financial year resulted in the recovery of over £17 million. Court fines, costs awarded and settlements out of Court under section 288 of the Customs and Excise Act 1952 exceeded £800,000. Prison sentences were imposed on 126 persons.

Commercial and private smuggling of jewellery, watches, cameras, musical instruments, cigars, cigarettes and spirits has continued and there have been many successful prosecutions with a number of penalties over £2,000 and one of £6,000. Terms of imprisonment of up to 3 years have also been imposed including sentences of 9 and 18 months for dealing in uncustomed cars. More than half a million cigarettes and 125,000 cigars have been seized together with a number of vehicles and boats.

Additionally there were 615 seizures of drugs (an increase of 22% over the previous year). Following the seizure of nearly a ton of cannabis on one occasion in 1970-1971 more than 1.5 tons of cannabis were seized in 1971-1972. 189 persons were convicted for smuggling drugs and 76 were sent to prison for varying periods of up to six years. Fines of up to £1,000 were imposed.

Indecent, obscene or harmful publications seized by Customs included over 27,000 books and magazines, 41,000 horror comics and 1,000 films. Criminal proceedings were taken against 16 persons. Contraventions of the import licencing regulations included a seizure of textiles valued at £55,000. A very substantial number of postal packages, including packages containing drugs, were seized. Eight prosecutions were arose from attempts to export drugs and diamonds. There were also four prosecutions for goods exported to Rhodesia. Two persons were imprisoned and fines totalling £48,000 were imposed. Three persons were prosecuted for breaking the seals on duty-free ships' stores and irregularly landing the goods. For goods incorrectly claimed as having title to Commonwealth preference, duty of £44,000 was recovered and the value of the goods seized was £2,500.

879 persons were concerned in offences in respect of hydrocarbon oil duty as against 833 in 1970-1971 and 709 in 1969-1970. As in 1970-1971 terms of imprisonment were imposed on 19 persons and 350 vehicles – an increase of 54 per cent – were seized.

Penalty proceedings for Purchase Tax evasion involved 285 persons, one of whom received a prison sentence. In addition to the arrears of tax which became payable, fines costs and settlements out of Court amounted to £255,000. £298,000 arrears of duty and tax were recovered where values had been under-declared; deliberate under-valuation led also to several seizures of commercially imported "pop" records.