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INSTRUCTIONS FOR
CONSTABULARY PATROLS
EMPLOYED ON CUSTOMS WORK
IN
NORTHERN IRELAND

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NORTHERN IRELAND**

IMPORTANT

These instructions are to be treated as *strictly confidential*. They are issued solely for the guidance of Constabulary Patrols, and members of the public are on no account to be allowed to see them. In the event of any member of the Patrol retiring or reverting to ordinary Constabulary duties, his copy of the instructions should be returned to the Sergeant for re-issue.

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INSTRUCTIONS FOR CONSTABULARY PATROLS EMPLOYED ON CUSTOMS WORK IN NORTHERN IRELAND

PART I

GENERAL DESCRIPTION OF THE LAND BOUNDARY ARRANGEMENTS

1. *Approved Routes.*—For the importation of merchandise into Northern Ireland from the Irish Free State and for the exportation of merchandise from Northern Ireland into the Irish Free State, the railways and certain road routes are approved by the Commissioners of Customs and Excise. (For definition of “merchandise,” see paragraph 7.) The Police Patrols are not directly concerned with the railways. The approved road routes are set out in Appendix A.

Except as provided for in paragraph 2 the conveyance of merchandise across the Boundary :—

- (1) by any route other than an approved route ; or
- (2) by an approved route contrary to its approved purpose or outside the prescribed hours (or such extensions thereof as may have been duly authorised by the proper Customs Officer) ;

is prohibited and is a breach of Customs Law. Particular attention is drawn to the purpose for which the various routes are approved and the prescribed hours for their use.

2. *Exceptions to the Conveyance of Goods by Approved Routes.*—Certain exceptions are made to the requirements of paragraph 1. These relate to :—

- (a) exempt farm produce, for which see paragraph 18 ;
- (b) personal effects, for which see paragraph 20 ;
- (c) concessions in respect of certain routes, for which see paragraph 6 ;
- (d) other concessions of local importance only. (See paragraph 8.)

3. *Customs Boundary Posts and Stations.*—Appendix A shows the Customs “Boundary Posts” and “Customs Stations” at which Customs Officers are stationed to deal with traffic on the approved roads within the prescribed hours or such extensions as may be duly authorised.

4. *Sunday and Holiday Traffic.*—All traffic in merchandise (except “exempt farm produce”, as to which see paragraph 18) across the Boundary by any road is prohibited on Sundays and on Easter Monday, Christmas Day and Boxing Day, except where allowed in special cases by the Commissioners of Customs and Excise.

5. *Live Animals drawing Vehicles.*—No action need be taken as regards the liability to duty of the animals or the vehicles provided the Patrols are satisfied that the movement into Northern Ireland is necessary for the conduct of legitimate business or farming operations, or social intercourse, and is only temporary. Unless the previous sanction of an Officer of the Patrols or of Customs and Excise has been given, such movements out and in must take place on the same day and within the legal hours, must be confined to approved routes, and must be for the conveyance of passengers only. Care is to be taken that substitution does not take place either in the Irish Free State or in Northern Ireland.

6. *Special Instructions as regards Certain Roads.*—In the case of the unapproved road from Clones to Belturbet, and by-roads south of it, and the road from Dundalk to Castleblaney, all of which are Free State roads which cross small salients of Northern Ireland territory, the Patrols need not interfere with traffic (merchandise or other) which is proceeding from Free State territory to Free State territory, provided they are satisfied that it is merely passing through, and that it keeps strictly to the direct road, and that no goods are unloaded or taken up while the vehicle is in Northern Ireland territory.

7. *Definition of Merchandise.*—It should be clearly understood that the term “Merchandise” means all goods except “exempt farm produce” (see paragraph 18), whether intended for sale or not, and personal effects (see paragraph 20). Commercial travellers’ samples are to be regarded as merchandise, and it is to be noted specially that motor vehicles come within the definition, and therefore may only cross the Boundary by an approved route (whether on their own wheels

or not); but see Part III as to motor vehicles not carrying merchandise and which may be treated for duty purposes as not being themselves merchandise. Such motor vehicles must, however, conform to the general rule of using approved routes only.

8. *Special Concessions*.—Where special concessions are granted which have a bearing on border patrol work, information of these will be given to the Patrols concerned by the Surveyor or Collector of Customs. If a claim is made by any person that a concession has been granted to him of which the Patrol has not been notified, the production of the authority should be required, and failing such production the Patrol Sergeant should communicate with the local Customs Surveyor.

PART II

CONSTABULARY DUTIES AND PATROLLING
ARRANGEMENTS

9. *Summary of the Duties of the Patrols.*—The duties of the Patrols may be summarised as follows :—

- (i) To keep observation on all persons, vehicles, livestock, or merchandise crossing the Boundary in either direction *by any other way than an approved road*, and to prevent smuggling of any kind across the Boundary.
- (ii) To see that no merchandise (including motor vehicles but excluding exempt farm produce) is imported or exported across the Boundary except by the approved roads shown in Appendix A, and to prevent such merchandise from evading the Customs Posts and Stations on the approved roads.
- (iii) To see that no merchandise (except exempt farm produce and motor vehicles provided with Passes and carrying no goods other than personal effects) is imported or exported by any road on Sundays or Public Holidays (see paragraph 4).
- (iv) To receive the proper Entry Specification on Form C. & E. No. 387 for all "exempt farm produce" complying with the conditions in paragraph 18 and to examine such produce to see that the document is correctly made out.
- (v) To deal with personal effects brought across the Boundary into Northern Ireland, and to receive any Customs duty chargeable on such goods (see paragraph 20).
- (vi) To record particulars of movements and action in the Journal, to forward without delay to the proper Customs Officer all cash received, and to report promptly all irregularities discovered.

10. *Area and Method of Patrolling.*—Patrols should familiarise themselves with the actual border in their respective areas. This involves traversing the entire Boundary within the limits of their area. All routes, approved and unapproved, should be patrolled as judgment and opportunity dictate.

Routine patrolling is of little use and the patrolling should therefore be in varying directions and at varying times. Local habits in respect of traffic should be observed. Bearing in mind the value of surprise and uncertainty, Patrols should conceal their movements and presence as far as is practicable. Special attention should be given to unapproved roads and places where unauthorised traffic to and from the Irish Free State is most likely to be found. If approved routes are visited during prescribed hours of working, opportunity should be taken to see that traffic crossing the Boundary into Northern Ireland duly reports at the Boundary Post, where this Post is not in sight of the border.

11. *Times of Patrolling.*—The County Inspector of each county in which a Customs Patrol is stationed is responsible for the efficient performance of their duties by that Patrol. No definite hours during which each Patrol is to operate daily are laid down, but the County Inspector is so to supervise the arrangements and carrying out of the duties as to ensure efficient patrolling throughout the whole Customs area, and at such hours as to constitute an effective check on any breaches of the Customs Regulations. He will ensure that each member of the Patrol performs an adequate amount of outdoor duty daily and that arrangements are so made *that no one outside the Patrol or their superior Officer can determine when the Patrol or its units are or are not on duty.*

12. *The Customs Tariff.*—Particulars of the classes and descriptions of goods liable to, or exempt from, Customs duty on importation into Northern Ireland are shown in the Customs and Excise Tariff, a copy of which has been supplied to each Patrol.

It should be particularly observed that the special duties under Part 5 of the Tariff are chargeable in addition to any other duty that may be payable on the goods.

13. *Merchandise being Imported or Exported by Unapproved Route.*—If a Patrol finds any merchandise (see paragraph 7) being imported or exported by an unapproved route the following action should be taken. If the goods are being imported into Northern Ireland from the Irish Free State and are liable to duty the Patrol should escort the conveyance or merchandise and the person in charge to the Post or Station for necessary action by the Customs Officer (but see paragraph 16 (a)). If the goods are not liable to duty, or are being exported, the Patrols may use their discretion as

to leaving the carrier to go by the approved road without escort. In all cases they should take the carrier's name and address and notify the Customs Officer.

Where it is known definitely that a Customs Officer is not available or where undue hardship would be inflicted on any individual carrying dutiable goods owing to the distance from the examination station, or where it is impracticable to communicate with a Customs Officer, e.g., by telephone or telegram, for his instructions as to the acceptance of a deposit, the dutiable goods should be detained until the following working day provided the offender has a permanent address in Northern Ireland (but see paragraphs 14 to 17 as to Smuggling).

14. *Smuggling*.—Smuggling is the importation or exportation of anything in contravention of the laws and regulations relating to Customs, e.g., the importation of dutiable goods without payment of the proper duty.

Smuggling may be attempted either :—

- (a) by concealment on the person, in baggage, in a vehicle, etc., with the intention of evading detection on examination ; or
- (b) by importation by unapproved road, or across country, or by approved road outside authorised hours.

Attention is directed to the special powers (see Appendices H and I) for dealing with goods, found within a prescribed distance from the Land Boundary, which are suspected to have been smuggled.

15. *Information as to Smuggling*.—The prevention of irregular importations of goods across the Boundary will be considerably facilitated by the collection of information as to the persons by whom, and the places where, contraband is likely to be received and disposed of. The Patrols should ascertain what persons living near the border are likely to be concerned in smuggling. It will be the duty of the Patrols to keep an unobtrusive but close watch on the movements of such persons near the Boundary. The places where actual smuggling is suspected should be persistently watched even to the comparative exclusion of other parts of the Boundary where it is considered that smuggling is unlikely to take place.

16. *Smuggling : Action to be taken by Patrols.*—When any goods are found which under paragraph 14 fall to be dealt with as smuggled, they are to be seized and the following rules observed, unless there are aggravating circumstances connected with the case (see paragraph 17).

- (a) If the duty on the goods does not exceed 2s. 6d., no action other than the seizure of the goods is to be taken against the accused.
- (b) If the duty exceeds 2s. 6d. but does not exceed 25s. 0d., the Sergeant or Constable is to offer the offender the option of depositing in cash a sum equal to *treble* the duty paid value of the goods (see Appendix D), as an alternative to being prosecuted. If the accused makes the deposit, he must sign the appropriate form in the "Customs Request and Receipt Book," No. C. 51, and give his postal address, which should be noted on the back of the counterfoil. The receipt in the book should be handed to the offender and he may then be allowed to go. The centre part of the form is to be forwarded by the Sergeant or Constable to the Customs Station or Boundary Post.

For convenience, particulars of the treble duty paid value of certain of the articles liable to duty under Part 7 of the Tariff are provided in Appendix D.

If the Sergeant or Constable has any doubt as to the amount of duty chargeable or as to the procedure to be followed in particular cases, he should, if practicable, consult the nearest Customs Officer, who will always give any information or instruction necessary.

- (c) If the owner is unwilling to make a deposit (when offered under (b)) the accused must be detained and the matter reported to the Customs Surveyor for directions.

17. *Smuggling : More Serious Cases.*—In all cases of smuggling, except as provided for in paragraph 16, the offender should be detained and the goods with the conveyance, if any, removed, if necessary, to a place of security. The directions of the Customs Surveyor, or, if not available, of the nearest Customs Officer, as to the custody of the goods and the procedure to be followed should be obtained as soon as possible, but not later than the day following the seizure.

Similar action should be taken if there are aggravating circumstances connected with the case (e.g., obstruction or carefully planned concealment), as it may be decided to prosecute the accused person, however small the duty.

18. *Exempt Farm Produce.*—(1) "Exempt Farm Produce" means duty free farm produce such as hay, straw, flax and wool (see list of exemptions in Part 3 of the Tariff) when conveyed by a farmer who owns it (or by his servant) in the course of his business as a farmer.

(2) "Exempt Farm Produce" as defined above may be imported or exported by any road and at any time, unless conveyed by motor vehicle, when it may only be imported by approved roads.

(3) The farmer (or his servant) must carry with him, duly completed, the proper form of Entry-Specification (C. & E. No. 387), a specimen of which is printed at Appendix C, and must deliver it to any Customs Officer or Patrol whom he may meet.

The Sergeant or Constable is to inspect the produce sufficiently to enable him to judge whether the form is correctly filled in.

If a farmer (or his servant) has not a form with him, the Sergeant or Constable is to give him one and, if necessary, afford assistance in filling it up. Any person to whom a form or assistance is given should be informed that it is his duty to obtain a form beforehand and have it ready filled up. A small supply of forms for future use should be given to any farmers or servants who may require them, and it should be explained that the forms may be obtained free of charge from the Customs Officer at any Station or Boundary Post or from any Sergeant of Constabulary on Customs Patrol duty. A pass (Form C. & E. No. 477), a specimen of which is printed at Appendix B, is to be given to every farmer (or servant) from whom a form, C. & E. No. 387, is taken.

Farmers or their servants are required by law, if they do not meet a Patrol or Customs Officer, to leave form C. & E. No. 387 at a Customs Station or Boundary Post, or to send it there by post. They should be so informed when opportunity offers.

All forms received by the Patrols are to be forwarded as soon as possible to the Customs Station or Boundary Post.

19. *Questioning of Travellers, Drivers of Vehicles, etc.*—It is the duty of the Patrols occasionally to stop and question individuals entering Northern Ireland across the Land Boundary (including drivers of carts, etc.) as to the possession of dutiable articles.

The list of goods liable to duty printed on Notice No. 2 is to be shown to each individual and the following question put :—

Have you in your possession or in your baggage any article acquired in the Irish Free State or abroad ? This is a list of the principal articles which must be declared ; but all articles acquired in the Irish Free State or abroad must be declared whether worn or used or not.

Whether the individual declares the possession of dutiable, prohibited or restricted articles or not, such examination of his baggage or other effects should be made as appears necessary to test the truth of the declaration. In all cases the traveller himself must open the baggage, etc., and repack it.

20. *Personal Effects.*—(a) The following are not treated as merchandise and may be conveyed across the Boundary by any road or path and at any time (but as regards payment of duty see sub-paragraph (b) below) :—

- (i) Personal supplies of goods carried for the immediate consumption or use of individual travellers, carters, etc., crossing the Boundary.
- (ii) Articles such as boots, shoes, personal clothing or a watch, etc., which are being worn by travellers or drivers of vehicles, or which being bona fide personal effects in the baggage of such persons *are not new*, unless in a particular case there is good reason to believe that payment of duty is being evaded.
- (iii) Household supplies, whether consumable or non-consumable, intended for domestic use in a household and carried by a member of the household.

When household supplies of goods are conveyed by a tradesman for delivery to customers, they are treated as merchandise and may only be conveyed across the Boundary by an approved route and during authorised hours.

Similar action should be taken if there are aggravating circumstances connected with the case (e.g., obstruction or carefully planned concealment), as it may be decided to prosecute the accused person, however small the duty.

18. *Exempt Farm Produce*.—(1) "Exempt Farm Produce" means duty free farm produce such as hay, straw, flax and wool (see list of exemptions in Part 3 of the Tariff) when conveyed by a farmer who owns it (or by his servant) in the course of his business as a farmer.

(2) "Exempt Farm Produce" as defined above may be imported or exported by any road and at any time, unless conveyed by motor vehicle, when it may only be imported by approved roads.

(3) The farmer (or his servant) must carry with him, duly completed, the proper form of Entry-Specification (C. & E. No. 387), a specimen of which is printed at Appendix C, and must deliver it to any Customs Officer or Patrol whom he may meet.

The Sergeant or Constable is to inspect the produce sufficiently to enable him to judge whether the form is correctly filled in.

If a farmer (or his servant) has not a form with him, the Sergeant or Constable is to give him one and, if necessary, afford assistance in filling it up. Any person to whom a form or assistance is given should be informed that it is his duty to obtain a form beforehand and have it ready filled up. A small supply of forms for future use should be given to any farmers or servants who may require them, and it should be explained that the forms may be obtained free of charge from the Customs Officer at any Station or Boundary Post or from any Sergeant of Constabulary on Customs Patrol duty. A pass (Form C. & E. No. 477), a specimen of which is printed at Appendix B, is to be given to every farmer (or servant) from whom a form, C. & E. No. 387, is taken.

Farmers or their servants are required by law, if they do not meet a Patrol or Customs Officer, to leave form C. & E. No. 387 at a Customs Station or Boundary Post, or to send it there by post. They should be so informed when opportunity offers.

All forms received by the Patrols are to be forwarded as soon as possible to the Customs Station or Boundary Post.

19. *Questioning of Travellers, Drivers of Vehicles, etc.*—It is the duty of the Patrols occasionally to stop and question individuals entering Northern Ireland across the Land Boundary (including drivers of carts, etc.) as to the possession of dutiable articles.

The list of goods liable to duty printed on Notice No. 2 is to be shown to each individual and the following question put :—

Have you in your possession or in your baggage any article acquired in the Irish Free State or abroad? This is a list of the principal articles which must be declared; but all articles acquired in the Irish Free State or abroad must be declared whether worn or used or not.

Whether the individual declares the possession of dutiable, prohibited or restricted articles or not, such examination of his baggage or other effects should be made as appears necessary to test the truth of the declaration. In all cases the traveller himself must open the baggage, etc., and repack it.

20. *Personal Effects.*—(a) The following are not treated as merchandise and may be conveyed across the Boundary by any road or path and at any time (but as regards payment of duty see sub-paragraph (b) below) :—

- (i) Personal supplies of goods carried for the immediate consumption or use of individual travellers, carters, etc., crossing the Boundary.
- (ii) Articles such as boots, shoes, personal clothing or a watch, etc., which are being worn by travellers or drivers of vehicles, or which being bona fide personal effects in the baggage of such persons *are not new*, unless in a particular case there is good reason to believe that payment of duty is being evaded.
- (iii) Household supplies, whether consumable or non-consumable, intended for domestic use in a household and carried by a member of the household.

When household supplies of goods are conveyed by a tradesman for delivery to customers, they are treated as merchandise and may only be conveyed across the Boundary by an approved route and during authorised hours.

(b) Small quantities of dutiable goods such as Tobacco, Spirits, Confectionery, etc., carried by travellers for their own immediate use, are allowed to be imported free of Customs duty, provided they are freely declared and produced when the owner is questioned. The quantities to be allowed duty free are as follows :—

Tobacco (including cigars and cigarettes)	4 oz.
Spirits (all kinds including perfumery) . .	$\frac{1}{4}$ pint.
Other dutiable articles, if the total duty on such article does not exceed . .	1s. 0d.

When 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). Tobacco, cigars and cigarettes are to be treated as one article for this purpose. The duty slip—Receipt Book No. 175—is to be used in these cases.

In determining the quantity of dutiable articles, the Sergeant or Constable is to use his general knowledge and judgment, being careful always to estimate in favour of, rather than against, the individual.

Used personal effects as defined at (a) (ii) may be passed free of duty.

(*Note.*—If a passenger has more than one watch in his possession, duty is to be called for on any watch which is apparently new. If they show evidence of use, one or two may be normally admitted duty free on an oral declaration of ownership.)

21. *Challenge of Goods on Approved Routes.*—Goods and vehicles which have passed the Boundary Post or Customs Station should occasionally be challenged and the importer required to produce his Customs Pass or receipt for duty. Power to challenge such goods and vehicles is conferred by Regulation 12 of the Customs (Land Boundary) Regulations, 1933 (see Appendix G), but due discretion should be used in stopping conveyances and questioning persons at any great distance from the Boundary. The Customs Pass or receipt for duty, when produced, should be carefully scrutinised and if the circumstances are suspicious the document should be retained and the matter reported to the Customs Surveyor. If answers to questions are untrue, or if the goods obviously do not correspond with those which have been cleared by the Customs Officer, they are to be detained.

The Patrols should take every opportunity of learning what articles are chiefly carried on the roads in their area and how these articles are usually packed. So far as they reasonably can, they should endeavour to perform their duty without requiring carts to be unloaded or boxes, etc., opened ; but they have legal power to require the carrier of the goods to carry out any necessary unloading and opening and they must use this power if they are otherwise unable *reasonably* to satisfy themselves as to the identity of goods.

22. Disposal of Money received.—All sums of money taken as duty under paragraph 20, or as deposits under paragraphs 16 and 30, should be remitted at once by post to the proper Customs Officer or handed to him if this is more convenient. The remittance should be made by either private cheque, money order, postal order, or registered letter, according to the circumstances, it being understood that the most economical method should be employed. The cost of remittance, i.e., cheque stamp, poundage, or registration fee, should be deducted on each occasion and the net amount only remitted. The official paid envelopes and Letters of Advice supplied for the purpose should be used.

23. Receipt Books : Issue and Custody.—Each Patrol will be supplied by the Surveyor with two Duty Slip Books (for issue of receipts for duty taken under paragraph 20), and two Request and Receipt Books (for use in connection with minor smuggling offences). The books are intended for use in alternate months. The Duty Slip Book and Request and Receipt Book in use during the month must be forwarded with the Pocket Journal (see paragraph 32) to the County Inspector at the end of that month. The books must be kept in safe custody and the loss of any book or receipt is to be immediately reported in writing either to a superior Officer or to the Surveyor.

PART III

1. MOTOR VEHICLES NOT CARRYING MERCHANDISE
AND NOT BEING THEMSELVES MERCHANDISE

24. *Hours for Motor Vehicles covered by Customs Passes or Pass Sheets.*—Any motor vehicle which is not carrying merchandise and is not being itself imported or exported as merchandise (i.e., a new or second-hand car sold or for sale) may be allowed to enter or leave Northern Ireland by an approved road at any time on any day (including Sundays and Public Holidays), provided it is accompanied by a valid Customs Pass (see paragraph 25) or Pass Sheet (see paragraph 26). This concession applies to motor lorries, vans, etc., travelling empty to take up or returning after delivering goods, as well as to ordinary cars or cycles driven by private persons, doctors, etc.

25. *Customs Pass.*—The Customs Pass is either Customs Form No. 29 (Sale) or Customs Form No. 111, showing particulars of the car (make, type of body, etc.) and signed and stamped by a Customs Station Officer. Form No. 29 (Sale) is evidence that the car described therein is not liable to United Kingdom duty and such Passes are accordingly available without limit of time. Form No. 111 is used where the duty on the car has been temporarily deposited or secured by a bond or where the car has been admitted as a re-import, and such Passes are valid only for the period shown on the back of the Form.

In the case of the Pass on Form No. 111 a sheet is attached to the Pass headed and ruled as follows :—

Temporary Exits and Re-entries

Name of Port or Customs Station.	Date.	Signature and Stamp of Customs (or Constabulary) Officer.
Exit		
Re-entry		
Exit		

This sheet is not used in the case of the Pass on Form No. 29 (Sale). The importation of a vehicle for which it is intended to obtain or renew a Pass on Form 111, and the final re-exportation of a vehicle covered by Form 111, must always be dealt with at a Customs Station.

26. *Pass Sheet.*—The Pass Sheet (Triptyque) is a document issued by the Royal Automobile Club or by the Automobile Association to affiliated clubs (such as the Royal Irish Automobile Club) for the use of members of those Clubs to show that payment of United Kingdom Customs duty is guaranteed if the conditions of issue are not complied with. A copy of the Pass Sheet, which is a document consisting of three sheets called Vouchers, is printed in Appendix E. The period of validity of the Pass Sheet is shown near the top of each of the three Vouchers. Voucher No. 1 is detached and retained by the Customs on the first importation of the vehicle, the certificate of importation on Voucher No. 3 being completed. Voucher No. 2 is similarly detached and retained by the Customs on the final exportation of the car, the certificate of exportation on Voucher No. 3 being completed. Voucher No. 3 is retained by the owner of the vehicle. Temporary exits and re-entries of the vehicle during the period of validity of the Pass Sheet are recorded in the spaces titled for that purpose either on the back of Voucher No. 2 or on additional sheets attached to the Pass Sheet. The first importation and final re-exportation of a vehicle covered by a Pass Sheet must always be dealt with at a Customs Station.

27. *Motor Vehicles entering Northern Ireland.*—Motor vehicles entering Northern Ireland by an approved road are to be stopped and the driver questioned. If the vehicle is not carrying merchandise and is not being imported or exported as merchandise, the Sergeant or Constable will proceed as follows :—

- (i) If the driver produces a Customs Pass on Form No. 29 (Sale), the Sergeant or Constable should satisfy himself that the vehicle corresponds with the description in the Customs Pass and, if satisfied, allow it to proceed. The Form need not be certified.

(ii) If the driver produces a Customs Pass on Form 111, the Sergeant or Constable should satisfy himself that :—

- (a) the period of validity of the Pass has not expired ;
- (b) the vehicle corresponds with the description given in the Pass ;
- (c) the last record on the sheet headed " Temporary Exits and Re-entries " is that of an exit.

If he is so satisfied, he should certify the re-entry in the proper space on the Pass (unless this has already been certified by a Customs Officer) and allow the vehicle to proceed. If the last record is not that of an exit he should ask for an explanation and if a satisfactory explanation is given (for example, that the vehicle was taken out by an approved road outside Boundary Post hours and that no Constabulary Patrol was met), he may certify the importation and allow the vehicle to proceed.

(iii) If the driver produces a Pass Sheet (see paragraph 26), the Sergeant or Constable should satisfy himself that :—

- (a) the period of validity of the Pass Sheet has not expired ;
- (b) the certificate of importation on Voucher No. 3 has been signed and stamped by a Customs Station Officer and the certificate of final re-exportation appearing on the same Voucher is blank ;
- (c) the vehicle corresponds with the description given in the Pass Sheet ; and
- (d) the last record on the sheet headed " Temporary Exits and Re-entries " is that of an exit ; or, if it is not, that a satisfactory explanation is given (see (ii) above).

If he is so satisfied, he should certify the re-entry in the proper space on the sheet referred to in (d) above (unless this has already been certified by a Customs Officer) and allow the vehicle to proceed.

28. *Action when a satisfactory Pass is not produced.*—Any person importing a motor vehicle who is not in possession of a Customs Pass or Pass Sheet, or who produces a Customs Pass or Pass Sheet which is not in proper order (see paragraph 27), is to be escorted to the Customs Station. The same action is to be taken in any case in which the Sergeant or Constable has reason to believe that the vehicle is not the vehicle described in the Customs Pass or Pass Sheet; or, if the same vehicle has been materially altered since its last exit, for example, by being fitted with a new body or tyres, or with an electric lighting set which it did not possess before. Ordinary small running repairs and the repainting of the body (even when the colour has been changed) may be ignored.

29. *Motor Vehicles leaving Northern Ireland.*—In the case of motor vehicles leaving Northern Ireland by an approved road with a Customs Pass on Form No. 111, or a Pass Sheet, the Sergeant or Constable should satisfy himself that the vehicle corresponds with the description given in the Pass or Pass Sheet, and, if satisfied, certify the exit in the proper space on the sheet headed "Temporary Exits and Re-entries". If he is not so satisfied, the exit is not to be certified, but the vehicle may be allowed to proceed. No action is necessary in regard to Customs Passes on Form No. 29 (Sale).

30. *Motor Vehicles on Unapproved Roads.*—If a motor vehicle is found entering Northern Ireland by an *unapproved road*, it is to be escorted to the Customs Station, *unless* it:—

- (i) is not carrying merchandise and is not itself being imported as merchandise; and
- (ii) is covered by a valid Customs Pass (paragraph 25), or a Pass Sheet (paragraph 26).

If both conditions (i) and (ii) are fulfilled, the Sergeant or Constable may use his discretion as to taking a deposit of £2 from the owner or driver (or any other person in the vehicle) to abide the decision of the Commissioners of Customs and Excise, and allowing the vehicle to proceed as in paragraph 27, instead of escorting it to the Customs Station. If a deposit is taken, a receipt should be given from Book C. 175 and the fact that it is a deposit in respect of the use of an unapproved road should be recorded thereon. The owner or driver of any vehicle which may be found repeatedly entering Northern Ireland by an unapproved road, however, is not to be given the option of making a deposit but must be escorted with the vehicle to the Customs Station.

**2. MOTOR VEHICLES CARRYING MERCHANDISE OR
BEING THEMSELVES IMPORTED OR EXPORTED
AS MERCHANDISE**

31. It is to be clearly understood that in all cases where motor vehicles are carrying merchandise, whether into or out of Northern Ireland, or are themselves being imported or exported as merchandise, the rules in these Instructions governing merchandise, and not the above special rules for motor vehicles, apply.

PART IV

32. *Patrol Journals.*—Sergeants in charge of Patrols are to keep a record of their movements and action during each spell of duty in a "Customs Pocket Journal", supplies of which have been issued to them.

The Journal contains leaves for thirty-one days, and a new Journal is to be started at the commencement of each calendar month. As soon as possible after the close of each month the book for that month is to be forwarded to the County Inspector.

Brief entries are to be made in the Journal daily showing the work of the Patrol or its units, with the times of commencing and ending duty in each case, together with a record of the places visited, the method of travelling and the miles in each case.

On the inside of the back cover of the Journal a note is to be made of the total money received each day.

Each day's entries are to be signed by the Sergeant or Constable in charge.

The Journal should be carried by the Sergeant or Constable in charge at all times when on duty.

33. *Relations of Constabulary Patrols with Customs Staff.*—The Constabulary Patrols are under the direct control of their District Inspectors and County Inspectors, from whom orders as to performance of Patrol duties will be received. At the same time, each Patrol should keep in touch with the Customs Surveyor, or, in matters of urgency and where the Surveyor is not available, with the nearest Customs Officer. The Surveyor or the Officer, as the case may be, should be consulted on all Customs matters when doubt or difficulty arises or where a serious offence against Customs Laws has been committed. Also, as opportunity offers, the Surveyor should be consulted through the District Inspector or County Inspector, where his guidance is deemed necessary for effecting changes in Customs Patrol work and procedure.

APPENDIX A

TRAFFIC WITH IRISH FREE STATE

Roads Approved under the Customs (Land Boundary) Regulations, 1935, for the Importation and Exportation of Merchandise across the Land Boundary

1. Routes approved for the importation and exportation of goods of every description on any day (except Sundays and Public Holidays) between the hours of 9 a.m. and 5 p.m., or during such other hours as may be specially allowed by the Commissioners.

Approved Routes.	Boundary Post.	Customs Station.
<i>Roads :—</i>		
Moville — Muff — Culmore — Pennyburn — Londonderry.	Culmore ..	Londonderry.
Buncrana — Bridgend — Gallagher Road — Pennyburn — Londonderry.	Gallagher Road	Londonderry.
St. Johnstown — Carrigans — Ballougry School — Creevagh Post — Foyle Road — Londonderry.	Creevagh ..	Londonderry.
Lifford — Strabane Bridge — Strabane..	Strabane Bridge.	Strabane Bridge.
Castlefinn — Clady — Strabane	Clady ..	Strabane Bridge.
Ballyshannon — Belleek	Belleek ..	Belleek.
Manor Hamilton — Belcoo	Belcoo ..	Belcoo.
Swanlinbar — Mullan — Drumcard — Enniskillen.	Mullan ..	Enniskillen.
Clones — Clontivrim — Newtown Butler ..	Clontivrim ..	Newtown Butler.
Monaghan — Aghnacloy	Aghnacloy	Aghnacloy.
Monaghan — Middletown — Armagh ..	Middletown	Armagh.
Castleblayney — Carnagh — Keady — Armagh.	Carnagh ..	Armagh.
Dundalk — Tullydennel (Gage) — Silverbridge — Newtown Hamilton.	Tullydennel (Gage)	Tullydennel (Gage).
Dundalk — Killeen — Newry	Killeen ..	Newry.
Greenore — Carlingford — Upper Fathom — Newry.	Upper Fathom.	Newry.

2. Routes approved for the importation and exportation of :—

- Goods not liable to any duty or to any prohibition or restriction on importation or exportation.
- Farm produce, liable to duty, when carried or driven by a farmer (or his servant) in the course of his business as a farmer.
- Motor vehicles travelling on their own wheels and either empty or carrying only Goods above specified, provided that the person in charge of such a motor vehicle carries with him a Customs Pass showing that no duty is payable on such vehicle on entering Northern Ireland,

on any day (except Sundays and Public Holidays) between the hours of 9 a.m. and 5 p.m., or during such other hours as may be specially allowed by the Commissioners.

Approved Route.	Boundary Post.	Customs Station.
<i>Roads :—</i> Newtown Cunningham — Killea — Creevagh Post — Foyle Road — Londonderry.	Creevagh ..	Londonderry.
Pettigo—Tullyhomman — Kesh — Enniskillen.	Tullyhomman	Enniskillen.

3. Routes approved for the importation and exportation of Farm Produce, liable to duty, "when carried or driven by a farmer (or his servant) in the course of his business as a farmer" and on any day (except Sundays and Public Holidays) during the hours prescribed hereunder in respect of each route or during such other hours as may be specially allowed by the Commissioners.

Approved Routes.	Hours prescribed.	Boundary Post.	Customs Station.
<i>Roads :—</i> Lenamore—Ballyarnett —Londonderry.	9 a.m. to 11.30 a.m.	Ballyarnett.	Londonderry.
Castlefinn — Doneyloop —Clady—Strabane.	9 a.m. to 5 p.m.	Clady.	Strabane Bridge.
Pettigo — Brookhill — Castle Caldwell.	{ 9 a.m. to 4 p.m. Monday to Friday. 9 a.m. to 1 p.m. Saturday. }	Brookhill.	Brookhill (Duty collected at Tullyhomman).
Castleblayney — Altnamackin — Newtown Hamilton.		Altnamackin.	Altnamackin.

All railway lines crossing the Boundary are approved for the importation and exportation of merchandise.

APPENDIX B

PASS

H.M. Customs and Excise

Note.—This pass does not exempt the holder from question, or the goods conveyed by him from examination, by any Officer of Customs and Excise or any Police Officer whom he may meet.

This pass has been issued by me to *

of †

conveying ‡

from

to

An § { entry
specification } for the said goods has been delivered to me, and the goods have been duly examined and cleared by me.

§ Duty amounting to £ has been paid on the said goods.

(Signed)
§ Officer of Customs and Excise,
Sergeant, Royal Ulster Constabulary.

Station.....

OFFICIAL
DATE
STAMP.

Date.....

C. & E. No. 477.

* Name. † Address. ‡ Description of goods.

§ Delete the words inapplicable.

APPENDIX C

H.M. CUSTOMS AND EXCISE

NORTHERN IRELAND LAND BOUNDARY

Entry or Specification for Exempt Farm Produce Imported or Exported

Note.—"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.

Exempt farm produce, except when conveyed by motor vehicle, may be carried or driven by a farmer (or his servant) into or out of Northern Ireland by any road and at any time, but the farmer (or servant) is required by law to carry this form with him, properly filled up, and if he does not meet a Customs or Police Officer, to lodge this form at a Customs Station, either by leaving it there, or by sending it by post.

When a motor vehicle is used, the carrying of exempt farm produce is restricted to the approved roads and the vehicle is subject to the regulations governing the importation and exportation of motor vehicles across the Land Boundary.

These forms will be supplied free of charge by the Customs Officers at any Customs Station or Boundary Post or any Sergeant of Constabulary on Customs Patrol Duty. For sending by post, the form need only be folded so that the address on the back is visible. No stamp is required.

Description of Farm Produce. (1)	Quantities. (2)	Value. (3)	(4)
			<ul style="list-style-type: none"> • IMPORTED FROM or • EXPORTED TO IRISH FREE STATE. • Strike out the words which do not apply.

I declare that the above particulars are correct.

(Signed) (Importer or Exporter).

(Address)

(Countersigned) Officer of Customs and Excise
or Constabulary Sergeant.

Date..... Station.

APPENDIX D

PRINCIPAL ARTICLES LIABLE TO CUSTOMS SPECIFIC DUTIES

	Rate of	Treble Duty
	Duty.	paid value.
	s. d.	s. d.
Tobacco per lb.	12 0	40 6
Cigars "	18 1	102 3
Cigarettes "	14 7	55 9
Snuff "	13 9	45 9
Tobacco leaf "	10 6½	34 7
<i>Spirits :—</i>		
Whiskey per gal.	76 11	260 9
Brandy "	77 10	263 6
Rum "	77 10	263 6
Gin "	77 11	263 9
Liqueurs "	104 5	343 3
Perfumed "	123 5	422 0
<i>Wine :—</i>		
Port and Sherry in bottle "	10 0	66 0
Champagne in bottle "	16 6	229 6
Other sorts in bottle "	6 0	96 0
Beer "	2 3	13 3
Tea per lb.	4	4 0
Sugar "	1½	1 0
Saccharin per oz.	3 9	12 9
Cocoa per lb.	2½	3 6
Coffee and Chicory "	2	3 6

APPENDIX E (Paragraph 26)

PASS SHEET**I.**

Guaranteed by the Royal Automobile Club, London

ISSUED BY :—

PASS SHEET (TRIPTYQUE) NO.....

for the temporary importation of Motor Vehicles into Great Britain and Northern Ireland.

VALID from..... toinclusive.

VOUCHER NO. 1.

Issued to.....

Address.....

For a Motor Vehicle driven by Petrol, Electricity, Steam.
(Cross out words not required.)

Type of Vehicle (Car, Tricycle, Bicycle, etc.).....

CHASSIS { Make.....
 { Number.....ENGINE { Make.....
 { Number..... Horse Power.....BODY { Type.....
 { Make.....
 { Colour..... No. of seats.....

Weight..... Cwts.....

Value of Car, Cycle £.....

Tyres, Number and Make.....

The holder must re-export the vehicle before the expiration of the above-mentioned period, under the responsibility of the signatories of the

by virtue of an agreement between the

ROYAL AUTOMOBILE CLUB, LONDON, and His Britannic Majesty's
Customs and Excise.

Place..... Date.....

Signature.....

President.

Signature of Owner.....

Signature.....

Secretary.

The vehicle above described was imported into GREAT BRITAIN AND
NORTHERN IRELAND at the Port of.....on....., 19....., where this Pass Sheet has been
entered in the Special Register under the No.....

Signature of Owner.....

Signature of Officer of H.M. Customs and Excise.

This voucher to be retained by H.M. Customs at the Port or Customs Station
of Importation.

APPENDIX E—continued.

III.

Guaranteed by the Royal Automobile Club, London

Issued by :—

PASS SHEET (TRIPTYQUE) NO.....

for temporary importation of Motor Vehicles into Great Britain and Northern Ireland.

VALID from..... to.....inclusive.

VOUCHER NO. 3.

Issued to

Address

For a Motor Vehicle driven by Petrol, Electricity, Steam.
(Cross out words not required.)

Type of Vehicle (Car, Tricycle, Bicycle, etc.).....

CHASSIS { Make

Number

ENGINE { Make

Number..... Horse Power.....

BODY { Type.....

Make

Colour..... No. of seats.....

Weight..... Cwts.....

Value of Car, Cycle—£.....

Tyres, Number and Make.....

The VEHICLE was imported into GREAT BRITAIN AND NORTHERN IRELAND on

19.....

at the Port of

Customs Station

where this Pass Sheet has been entered in the special Register under the Number.....



Signature of Officer, H.M. Customs and Excise.

The VEHICLE was FINALLY RE-EXPORTED from GREAT BRITAIN AND NORTHERN IRELAND on the..... 19.....

from the Port of

Customs Station



Signature of Officer, H.M. Customs and Excise.

This voucher is to be retained by the owner, and to be stamped and signed by H.M. Customs and Excise on (1) first importation into and (2) FINAL RE-EXPORTATION from Great Britain and Northern Ireland.

APPENDIX F

**THE CUSTOMS (LAND BOUNDARY) REGULATIONS, 1923,
DATED 23rd MARCH, 1923, MADE BY THE COMMISSIONERS
OF CUSTOMS AND EXCISE UNDER SECTION 4 OF THE IRISH
FREE STATE (CONSEQUENTIAL PROVISIONS) ACT, 1922
(13 GEO. 5, SESS. 2, c. 2)**

PART I

Ordinary Merchandise

Ordinary
merchandise
defined.

1.—(1) This Part of these Regulations shall apply to all merchandise (including all motor vehicles) except farm produce carried or driven by a farmer (or his servant) in the course of his business as a farmer, and not subject to any duty or prohibition or restriction on importation or exportation.

(2) The merchandise to which this Part of these Regulations applies is in these Regulations referred to as ordinary merchandise.

* * * * *

Routes and
hours of
importation
and export-
ation of
ordinary
merchandise.

2.—(2) No person shall remove or be concerned in removing any ordinary merchandise over any part of an approved route between the boundary and the Customs Station during such hours as the Commissioners may specify in respect of that route.

(3) Where in respect of particular consignments or for particular persons the Commissioners approve routes other than the ordinary approved routes, or permit importation or exportation during hours specified as hours during which ordinary merchandise may not be removed over any part of an approved route, the approval or permission shall be subject to such special conditions as to security or otherwise as the Commissioners shall impose, and all persons concerned in the importation or exportation of ordinary merchandise by routes so approved or during hours so permitted shall comply with such special conditions.

Duties of
carrier of
ordinary
merchandise
imported.

3. Every person conveying ordinary merchandise into Northern Ireland :—

(a) shall carry with him a carrier's report in an approved form in duplicate signed by him and stating the marks and numbers of the packages containing the merchandise, the description and quantities of the merchandise in each package and the names and addresses of the consignor and consignee of each package, and shall produce such report to the Officer at the Boundary Post. A copy of such report signed by the Boundary Post Officer shall be the pass for the merchandise from the Boundary Post to the Customs Station;

(b) shall produce to any Officer on demand his pass for the merchandise;

- (c) after one copy of the report has been returned to him by the Boundary Post Officer duly signed, shall forthwith convey the merchandise by the approved route to the Customs Station in the vehicle in which it is imported without alteration of such merchandise or of the packages containing the same ;
- (d) shall during the hours prescribed for keeping open Customs Stations or at such other times as the Commissioners may on special conditions allow produce such merchandise for examination by an Officer at the Customs Station on the approved route by which the merchandise is conveyed, or, if the Officer shall so direct, at the King's Warehouse on such route ;
- (e) shall not convey the merchandise away from the Customs Station or King's Warehouse until it has been duly entered and any duty due thereon has been paid or secured to the satisfaction of the Commissioners and its delivery has been authorised by the Officer and any permit necessary for its removal has been granted by him ;
- (f) all merchandise entered to be warehoused shall, after examination by the Officer at the Customs Station, be conveyed with all reasonable despatch to, and be deposited in, a warehouse.

4. Every person conveying any ordinary merchandise out of Northern Ireland :—

- (a) shall during the hours prescribed for keeping open Customs Stations or at such other times as the Commissioners may on special conditions allow produce such merchandise for examination by an Officer at the Customs Station on the approved route by which the merchandise is conveyed or, if the Officer shall so direct, at the King's Warehouse upon such route ;

Duties of carrier of ordinary merchandise exported.

PART II

Exempt Farm Produce

7.—(1) This Part of these Regulations shall apply only to farm produce carried or driven by a farmer (or his servant) in the course of his business as a farmer and not subject to any duty or prohibition or restriction on importation or exportation, and such farm produce is referred to in these Regulations as "exempt farm produce."

Exempt Farm Produce defined.

(2) In these Regulations the expression "farm produce" shall include all agricultural, horticultural and dairy produce, peat and turf, and any livestock commonly kept upon a farm.

8.—(1) Exempt farm produce may be conveyed or driven into or out of Northern Ireland by any route and at any time.

Importation and Exportation of exempt Farm Produce.

(2) Every person conveying or driving such farm produce into or out of Northern Ireland shall, so long as he is conveying or driving the produce within Northern Ireland, carry with him an entry in the approved form of all such produce imported or a specification in the approved form of all such produce exported, as the case may be, and shall either deliver such entry or specification to any Officer who may examine the produce, or shall within six days of the importation or exportation of the produce (as the case may be) lodge such entry or specification at a Customs Station, either by leaving it there, or forwarding it by post.

APPENDIX G

THE CUSTOMS (LAND BOUNDARY) REGULATIONS, 1922, DATED 15th MARCH, 1923, MADE BY THE COMMISSIONERS OF CUSTOMS AND EXCISE UNDER SECTION 4 OF THE IRISH FREE STATE (CONSEQUENTIAL PROVISIONS) ACT, 1922 (13 GEO. 5, SESS. 2, c. 2)

* * * * *

12. (1) The following paragraph is hereby substituted for Paragraph (1) of Regulation 2 of the Customs (Land Boundary) Regulations, 1923 :—

No Person shall import or export any kind of merchandise (including motor vehicles) into or from Northern Ireland except by one of the routes specified in the Schedule to these Regulations and approved for the importation or exportation of merchandise of that kind.

(2) The following Regulation is hereby substituted for Regulation 11 of the Customs (Land Boundary) Regulations, 1923 :—

(1) Every person in charge of any merchandise and every person in charge of any train or vehicle, whether laden or unladen, entering or leaving Northern Ireland by an approved route shall stop at the Boundary Post on such route, and shall allow the Officer at such Post to examine such merchandise or such train or vehicle and any goods therein, and to take an account of such merchandise or goods, if he shall see fit to do so.

(2) Every person in charge of any merchandise or of any vehicle, whether laden or unladen, travelling at any time upon any route within twenty miles of the boundary shall upon request by any Officer who shall have reasonable suspicion or probable cause, stop such merchandise or such vehicle and allow such Officer to examine the same and any goods therein and to take an account of such merchandise or goods.

(3) Every person in charge of any merchandise or of any train or vehicle who shall stop at a Boundary Post or Customs Station or on request by an Officer shall truly answer all such questions relating to his journey or to any merchandise or goods conveyed by him as shall be put to him by an Officer.

* * * * *

APPENDIX H

FINANCE ACT, 1934

16. (1) If any goods, being goods of a class or description in respect of which a duty of customs is chargeable on importation from the Irish Free State are imported from the Irish Free State into Northern Ireland in any manner whatsoever without payment of that duty, the goods shall be forfeited, but without prejudice to any customs penalty which may have been incurred in respect of the importation.

(2) If goods of any such class or description as aforesaid are found in the possession or control of any person within the prescribed area in Northern Ireland, an officer of customs and excise may require that person to furnish proof that the goods have not been imported from the Irish Free State or that customs duty has been paid thereon, and if such proof is not furnished to the satisfaction of the Commissioners, the goods shall be deemed, for the purpose of any proceedings for the forfeiture of them or for any customs penalty in respect of them, to have been imported as aforesaid without payment of duty, unless the contrary is proved.

(3) In this section the reference to an officer of customs and excise includes a reference to any person having by law in Northern Ireland the powers of such an officer, and the expression "prescribed area" means such an area adjoining the land boundary of Northern Ireland as may be prescribed by regulations made by the Commissioners under section four of the Irish Free State (Consequential Provisions) Act, 1922.

Page 33. Appendix I. Delete the Appendix and substitute :—

APPENDIX I

THE CUSTOMS (LAND BOUNDARY) REGULATIONS, 1933, DATED 14th FEBRUARY, 1933, MADE BY THE COMMISSIONERS OF CUSTOMS AND EXCISE UNDER SECTION 4 OF THE IRISH FREE STATE (CONSEQUENTIAL PROVISIONS) ACT, 1922 (13 GEO. 5 SESS. 2, c. 2.) AND SECTION 16 OF THE FINANCE ACT, 1934 (24 & 25 GEO. 5, c. 32).

1. For the purposes of Section 16 of the Finance Act, 1934, the prescribed area shall be the area in Northern Ireland adjoining and within 40 miles of the Land Boundary of Northern Ireland.

APPENDIX J

THE CUSTOMS (LAND BOUNDARY) REGULATIONS, 1935, DATED 31st MAY, 1935, MADE BY THE COMMISSIONERS OF CUSTOMS AND EXCISE UNDER SECTION 4 OF THE IRISH FREE STATE (CONSEQUENTIAL PROVISIONS) ACT, 1922 (13 GEO. 5, SESS. 2, c. 2) AND SECTION 16 OF THE FINANCE ACT, 1934 (24 & 25 GEO. 5, c. 32)

* * * * *

1. As from Monday the first day of July nineteen hundred and thirty-five, the Schedule to these Regulations is hereby substituted for the First Schedule to the Customs (Land Boundary) Regulations, 1923, the Schedule to the Customs (Land Boundary) Regulations, 1933, and the Schedule to the Customs (Land Boundary) Regulations, 1934.

* * * * *

(*Note.*—The Schedule refers to the approved routes which in their present revised form are given in Appendix A.)

