



## NOTICE BY COMMISSIONERS OF CUSTOMS AND EXCISE.

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### TRAFFIC WITH IRISH FREE STATE.

#### I.—GENERAL.

1. The Commissioners of Customs and Excise announce that as from 1st April, 1923, traffic with the Irish Free State whether by sea, or across the land boundary between the Free State and Northern Ireland, will for all purposes be imports and exports subject to the Customs laws and regulations applicable to overseas trade.

2. *Date of change.*—The change will have effect as from midnight on 31st March, 1923. Any ships or conveyances which arrived in Great Britain or Northern Ireland from the Free State before that time, and the goods contained in them, will be treated as having arrived coastwise. Similarly, any ships departing, or any conveyances crossing the land-frontier, for the Free State before that time, and the goods contained in them, will be treated as departing coastwise. But arrivals or departure of ships, conveyances, or goods after midnight on 31st March, 1923, will be subjected to the overseas trade procedure, *e.g.*, spirits, beer or tobacco arriving or departing from or to the Free State will be spirits, beer or tobacco imported or exported as the case may be, and will be treated accordingly.

3. *Sea and Land Traffic.*—In the matter of sea traffic there will be little novelty in Customs procedure; in the matter of land traffic the ordinary law and procedure will be adapted to meet the special conditions obtaining. Certain temporary arrangements have been made by agreement with the Free State Customs and Excise authorities to facilitate the treatment of dutiable goods at the outset whether carried by sea or by land.

4. *Trade between Great Britain and Northern Ireland.*—It will be understood that traffic between Northern Ireland and Great Britain will remain coastwise traffic; the arrangements for obtaining statistics of removals of dutiable goods (*see* Customs Leaflet No. 75) will continue in respect of trade between Northern Ireland and Great Britain.

## II.—SEA TRAFFIC.

5. *Reports, Manifests, Entries and Specifications.*—Ships arriving from or departing to the Free State after midnight on 31st March, 1923, must report or clear as the case may be, in the usual manner, and comply with all the ordinary requirements of Customs Law in that regard. Reports and entries (inwards) and manifests, shipping bills, and specifications (outwards) must be lodged, and arrangements made for the opening of packages for examination.

6. *Duties and Drawbacks.*—Customs duties will be charged, drawbacks paid and exportations from bonded warehouse allowed in accordance with the provisions of the Customs Acts. Special attention is, however, drawn to the temporary arrangements in the matter of dutiable goods described in paragraphs 18–20 below.

7. *Transshipment and Transit.*—The ordinary regulations will apply to goods imported at ports in Great Britain or Northern Ireland and consigned to the Free State.

8. *Passengers.*—Passengers and their baggage will be liable to Customs examination and duty will be payable on customable articles brought by them or in their baggage.

9. *Accommodation.*—At some ports it may be necessary for railway or shipping companies, port authorities or other parties to provide buildings, accommodation, and other facilities for the landing and shipping of goods, their examination and custody while awaiting clearance, together with offices, etc., for the Customs officers employed.

## III.—LAND TRAFFIC.

10. *Legal Authority.*—Legal authority for the special Customs requirements in the matter of land boundary traffic between the Free State and Northern Ireland will be contained in Statutory Regulations to be made under Section 4 of the Irish Free State (Consequential Provisions) Act, 1922, and published later.

11. *Rules are similar to those for Sea-traffic.*—As already indicated (see paragraph 3) the Statutory Regulations will, broadly speaking, be an adaptation of the ordinary Customs procedure to meet the special conditions of railway and road traffic. The main features of the scheme are set out in the immediately succeeding paragraphs.

12. *Approved Routes.*—The importation and exportation across the land boundary of all merchandise (other than farm produce when carried by farmers for marketing) will be prohibited except by routes approved by the Board of Customs and Excise. All railways will be approved routes, but only the principal roads. On each approved route there will be a Boundary post and a Customs Station.

13. *Importation.*—Every person conveying imported merchandise (other than farm produce as in paragraph 12) across the boundary must carry with him a Carrier's Report in duplicate. The Carrier must present this report to the Customs officer at the Boundary-post, who will return one copy to the carrier as a pass. The carrier must then proceed forthwith by the approved route to the Customs

station and present the goods there for examination. In the case of imports by railway, the carrier's obligations will rest upon the guard of the train. At the Customs Station, entries on the ordinary forms (duty, free, removal for warehousing, &c., as the case may be), must be presented to the Customs Officers and the necessary examination and payment of duty (if any) made.

14. *Exportation*.—Every person (or the guard of every train) conveying merchandise (other than farm produce as above) intended for exportation across the boundary must carry with him, and present at the Customs Station on the approved route which he uses, a Carrier's Manifest in duplicate, signed by him and containing the same information as the Inward Report (*see* paragraph 13). One copy of the Manifest will be returned to him for presentation at the Boundary-post. In addition, Shipping Bills for each consignment of drawback and bonded goods and other goods requiring to be pre-entered before exportation must be lodged by the exporter or his agent at the Customs Station at the time of, or before the presentation of, the merchandise at the Station. In the case of free goods, the specification is to be delivered within six days at the Customs Station.

15. *Farm Produce carried by Farmers for Marketing* will be specially treated. It will be allowed to be imported or exported by any road, whether approved or not, and will be exempt from the full requirements as to Report, etc. These arrangements, however, will not apply to any article which may be prohibited or be liable to duty.

16. *Personal Effects*.—The restrictions as to approved routes, and the full requirements as to entry, etc., will not in practice, be applied to importations and exportations of small quantities of goods carried by travellers for their personal consumption during a journey, or to privately-owned household effects, or to small private purchases of groceries and other domestic supplies, though dutiable articles must be declared, and duty paid as necessary. Deliveries by retail tradesmen or common carriers will be treated as merchandise and may only be imported or exported by approved routes and under the regular conditions.

17. *Hours*.—Customs Stations will be open for the receipt of entries and the examination and clearance of goods, within prescribed hours daily. Carriers who may require the attendance of Customs officers outside hours will be charged with the expenses involved. The hours between which the approved routes between the Boundary-post and the Customs Station may be used for import or export traffic will be regulated accordingly. Special arrangements may be made as regards trains.

#### IV.—TEMPORARY ARRANGEMENTS REGARDING DUTIABLE GOODS.

18. *Special Arrangements*.—The following arrangements are temporary, and are intended to facilitate trade in dutiable goods at the outset of the change. The Irish Free State will make the same

concessions in respect of goods imported from Great Britain or Northern Ireland, and Officers of Customs and Excise in Great Britain and Northern Ireland will give Certificates of the kinds explained, for presentation to the Irish Free State Officers.

19. *Modified Import Examination.*—Dutiable goods exported from the Irish Free State under bond from the importing ship's side, or from a bonded warehouse or on drawback, will be admitted into Great Britain or Northern Ireland, subject to a modified import examination, provided that there is annexed to the relative import entry, whether prime or warehousing, a certificate from the Customs and Excise Officers in the Irish Free State, giving full particulars of each package as ascertained by such officers at the time of landing ex ship, removal from warehouse, or examination for drawback, as the case may be.

20. *Certificates of Age of Spirits.*—Certificates by the Customs and Excise Officers in the Irish Free State as to the age of spirits exported to Great Britain or Northern Ireland, based on existing regulations governing the maturity of spirits for purposes of clearance for home consumption, will be accepted as evidence of age.

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

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