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- 1.—Use of cash registers for the receipt of cash from passengers. (Sec: 62152/1965.)

Cash registers have been installed at the following places for the receipt of duty paid outright or on deposit and compromise penalties paid by passengers:—

London (Heathrow) Airport

London (Gatwick) Airport

Manchester Airport

Prestwick Airport

Dover.

Operating and accounting instructions in roneoed form for use with the machines have been supplied to Collectors and Waterguard Superintendents for the ports concerned. Additional copies of the instructions may be obtained from G.C. Section 7 on request.

The attention of the Service is drawn to the following change of procedure at the ports where cash registers have been supplied.

1. *Duty paid outright.*—When duty is paid outright a cash register receipt is issued to the passenger instead of the normal duty slip receipt. The cash register receipt shows the amount paid on each separate item and the total amount of the charge. Articles are not described on the receipt but when the amount chargeable on a single item is over £5 and the article is identifiable, e.g. a camera, a duty slip is issued identifying the article. The receipt portion of the duty slip is not completed and the cash register receipt is stapled to the duty slip. The same procedure is followed whenever a passenger asks to be given a duty slip.

When a passenger reimports an article on which he has previously paid duty and been given a cash register receipt it will not be possible to relate the receipt to the particular article unless an identifying duty slip has also been issued. In such cases the cash register receipt may be accepted as evidence of previous payment unless there is reason to doubt the passenger's statement, e.g. the duty chargeable on the article is obviously more than that shown on the receipt, in which event the officer should be guided by the directions of Customs Code, Vol. 1, Part 4, paragraph 50(a).

2. *Duty on deposit.*—When a passenger pays duty on deposit he is given a duty slip receipt which is completed in the normal way except that the cash register receipt number is recorded on the duty slip. The cash register ticket is retained by the Preventive Officer accepting the deposit for paying-in purposes. There is no change in procedure as far as transfer and repayment of the deposit are concerned.

3. *Compromise penalties.*—When a passenger pays a compromise penalty a receipt is given from Book C.51 in the normal way. The cash register ticket is retained by the Preventive Officer accepting the penalty for paying-in purposes.

4. *Description of Cash Register Receipts.*—Cash register receipts issued at Dover are printed in red ink on off-white paper. The width of the receipt is 3½ inches. Receipts issued at London Airport, Gatwick Airport, Manchester Airport and Prestwick Airport are printed in purple on white paper; the width of the ticket is 3 inches.

All cash register receipts show the word "CUSTOMS" with the name of the port, the number of the issuing machine, serial number of the ticket and date of issue. Against each item on the receipt is shown an operator's key letter—'A', 'B', 'D' or 'E' together with the letter 'R' for items on which duty has been paid outright, or the letter 'S' for duty on deposit and compromise penalties.

2.—Expiration of the Temporary Charge on Imports: Repayment after 30th November 1966: plywood cases and fibreboard containers in which other goods are exported. (Sec. 79800/1966.)

1. With the ending of the temporary charge on imports on 30th November, 1966, certain manufacturers of plywood cases and fibreboard containers will for a time be using both T.C.I.-paid and non-T.C.I. material. It will therefore be necessary for them to recalculate the repayment rates