

Sec. 28203/1950. **PART 5. OMNIBUS WEEKLY ORDER 13/1952**

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

22nd March, 1952.

### **Treatment of vehicles used in smuggling.**

1. *Law.* Under Section 202 of the Customs Consolidation Act, 1876, carriages and other conveyances, etc. made use of in the importation, landing, removal, or conveyance of any uncustomed, prohibited, restricted or other goods liable to forfeiture under the Customs Acts shall be forfeited and may be seized or detained by any officer of Customs and Excise or other duly authorised person.

It may also be held that vehicles used in concealing dutiable goods or goods prohibited to be imported or exported are liable to forfeiture under Section 177 of the Customs Consolidation Act, 1876.

2. *General.* Motor vehicles have now become a normal feature of overseas travel, and their increasing use in the concealment or conveyance of smuggled goods and currency calls for the issue of general directions for their treatment when detections are made. The types of vehicle and the circumstances in which they are used for smuggling vary so widely that precise rules cannot at present be made to cover all cases.

The following directions are therefore to be regarded as providing a general guide to be followed with judgment and discretion in the particular circumstances of each case.

#### **A. SMUGGLING OF DUTIABLE GOODS.**

3. *Private motor cars, motor cycles, etc.* A distinction may be drawn between (a) the incidental use of private vehicles e.g. where contraband is found in the baggage or on the person of travellers coming from abroad or is found lying openly in the vehicle and (b) other cases where the vehicle itself is used as a means of concealment.

As regards (a) no action need be taken in respect of the vehicle apart from that required under the standing instructions relating to examination and clearance of imported vehicles.

As regards (b) the following action should be taken:—

- (i) in less serious cases the vehicle may be released upon deposit of a sum equal to twice the revenue on the contraband (rounded up to the next higher pound). When the revenue involved is less than £2 no deposit need be taken;
- (ii) in aggravated cases, e.g. where the contraband is likely to be intended for trade purposes, or the revenue is considerable,

the vehicle is to be seized. If representations are made by the owner for restoration of the vehicle and the Collector considers that the circumstances warrant the concession, release, except as provided in paragraph 6 below, may be allowed upon payment of a deposit sufficient to cover its full value. In addition any duty and/or purchase tax chargeable at importation must be paid before delivery.

4. *Taxi-cabs and similar hired cars.* When the goods are found in the possession or in the baggage of the passenger, no action in respect of the vehicle is to be taken in the absence of grounds for the belief that the driver or owner is a party to the offence.

Where, however, there is good reason to believe that there is guilty knowledge on the part of the driver or owner, action should be taken as at (b) (i)—(ii) in paragraph 3 above.

5. *Public Service vehicles.* No action is to be taken in the case of public service vehicles e.g. buses and motor coaches; but any instance of smuggling by or with the connivance or assistance of the driver or conductor should be reported to the Board with the necessary particulars.

6. *All types of vehicle specially constructed or adapted for smuggling.* Vehicles carrying contraband which are specially constructed or adapted for smuggling, whether by the construction of secret cavities or otherwise, or are engaged in a "run" or other form of trade smuggling, are to be seized and detained pending the decision of the Board.

#### B. EXPORT SMUGGLING.

7. The foregoing instructions are to be applied where export prohibited goods are found concealed in the vehicle itself, any deposit taken under paragraph 3 (b) (i) above being calculated at twice the value of the goods. They are not to be applied where a vehicle is merely used to remove such articles.

#### C. CURRENCY INFRINGEMENTS.

8. The foregoing instructions should not be applied to currency cases unless the amount is substantial and the currency is concealed in the structure of the vehicle (e.g. behind the panelling or in the petrol tank), in which case action should be taken under paragraph 6 above.

#### D. GENERAL INSTRUCTIONS.

9. *Release on deposit: method of payment.* When payment for the release of a vehicle is made elsewhere than in the Long Room or Collector's office, a receipt should be issued from the Duty Slip Book (C. 175), the receipt and counterfoil being clearly marked "Deposit made to obtain release of vehicle . . ." and the description and registration number of the motor vehicle being inserted. The relative particulars, including the number of the duty slip, if any, should also be recorded in the Seizure Report (C. 458).

10. *Report to Board.* The facts relating to all vehicles seized or released on deposit under these instructions are to be reported immediately to the Board on Form C. 458 through the Collector (in London the Waterguard Superintendent) the directions of Customs Code, Vol. 1, Part 1, paragraphs 49 and 50 being observed as far as applicable.

11. *Northern Ireland.* This Order does not affect the special instructions relating to preventive work at Posts on the Northern Ireland Land Boundary.

*This is a reprint of Omnibus Weekly Order 41/1951, Part 5.*

By Order of the Board,

A. D. OWEN.

A. W. TAYLOR.