

Not to be published.

Sec. 41633/1947 **PART 2. OMNIBUS WEEKLY ORDER 29/1947**

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

16th July, 1947.

Passengers' Baggage and Crews' Effects

The following modifications in the existing procedure for assessing and accounting for duty and purchase tax on Passengers' Baggage and Crews' Effects are to be introduced as from the 1st of August. The new procedure is to be confined to cases where duty and tax are brought to account by duty slips and Baggage Primes.

1. DUTIES OF THE WATERGUARD.

Combined rate for ad valorem duty and purchase tax.—Where goods in Baggage are liable to both ad valorem duty and purchase tax the combined rates shown in column 3 of the schedule to this Order are to be applied instead of the existing separate rates for duty and purchase tax. Where goods are liable to duty or purchase tax only or to specific duty plus purchase tax the existing separate rates will continue to be applied.

Duty Slips.—Duty slip receipts are to show for each separate class of article the quantity or weight, a description sufficient to identify the goods with the tariff heading and purchase tax class, the import value, where ad valorem duty or purchase tax is payable, and one combined payment, except where specific duty is payable in addition to ad valorem duty or purchase tax on the same article.

Baggage Primes.—Pending reprint, the current issues of Forms C.102 and C.103 are to be used for bringing to account all amounts collected on duty slips. One line only is to be taken for each duty slip, the number of the duty slip being entered in the first column and the total amount collected (including specific duty, ad valorem duty and purchase tax) in the last column. No particulars are to be entered in the columns for description of goods, quantity or weight and value. Stocks of Forms C.102A and C.103A are to be treated as waste.

Preparation of Forms C.393.—Pending reprint of Form C.393 the current issue is to remain in use, but no particulars are to be entered in the columns headed "Class No.", "Ad Valorem" and "Purchase Tax", the total amount on each duty slip being shown in the first money column in which the heading should be amended to read "Duty and Purchase Tax".

2. DUTIES OF OFFICERS ON IMPORT STATIONS

The combined rates of ad valorem duty and purchase tax in the schedule to this Order are not to be used by Officers on Landing and Shipping duties, who will continue to assess goods separately for duty and purchase tax under the existing standing regulations and prepare duty slips accordingly. Forms C.102 and C.103 are to be prepared in the manner prescribed in the third sub-paragraph of paragraph 1 above but, in addition, details of the description, quantity and value, together with the separate amounts of duty and purchase tax previously shown in the body of each form, are to be endorsed on the back, under each duty slip number.

3. DUTIES IN COLLECTORS' OFFICES

Numbering and disposal of Baggage Primes.—Form C.102 and C.103 are to be numbered in one special monthly series for baggage, the last number being advised at the end of the month to the Accountant and Comptroller-General, Branch 1 B.

Originals of Forms C.102 and C.103 are to be retained for inclusion in the import ships file in the normal manner. The duplicates (bills) are to be sent at the close of each accounting period (as fixed by General Order annually) to the Accountant and Comptroller-General, Branch 1B, accompanied by an abstract on Form C.258 or C.259, headed "Baggage".

Accounting procedure.—Baggage Receipts (duty and purchase tax) are to be recorded separately in a Subsidiary Cash Book (Ex.297) with columns for date, station, entry number and amount, the daily total being carried to Book 3, shown as a separate item under Customs Duties ex ship and carried as a separate item to Book 5.

Baggage Receipts (duty and purchase tax) are to be shown in one total as a special item in the Daily Statement, Form C. & E. 323, the Periodical Receipt of Duties, Form C. & E. 394, the Account Current, Form C. & E. 370, and the Abstract of Receipts, Form C. & E. 262.

Amendments to standing instructions will be issued in due course.

By Order of the Board.

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