

6.—**Duty free importations for U.S. Service personnel.** (Sec. 22597/1947.)

The Treasury have authorised the admission without payment of duty or Purchase Tax of goods imported for the official or personal use of U.S. Service personnel on duty in the United Kingdom and for members of their families in this country. The concessions do not extend to civilian employees attached to the U.S. Forces. The following procedure is to be applied:—

(i) *Baggage and private effects.*

(a) *Motor cars and household effects of substantial value.*

Provided that a written declaration is furnished by an entitled member of the U.S. Forces that he is on duty in the United Kingdom and that the car and effects in question are for the personal use of himself and his family, will not be disposed of in this country and will be exported on termination of his tour of duty, or earlier, the goods may be passed free of duty and tax. The declaration with a covering report (giving the details required by the last sub-paragraph of Customs Code, Vol. 1, Part 4, Addendum,

paragraph 2A so far as obtainable) is to be submitted to the Board after clearance of the goods.

- (b) *Other goods.* All other articles are to be passed free of duty and tax unless imported for disposal as gifts to non-entitled persons or on sale, in which case they are to be dealt with under the standing regulations. If in any case the officer has reason to doubt the bona fides of the importation, the facts are to be reported immediately.

(ii) *Freight generally.*

Goods imported ex ship or aircraft for individual entitled persons will be consigned to the person in care of the Air Attaché or Military Attaché, U.S. Embassy, the Supply Officer, U.S. Naval Forces, Eastern Atlantic and Mediterranean, 20, Grosvenor Square, London, W.1, or Headquarters, Third Air Division, U.S.A.F., as the case may be. Such consignments are to be dealt with generally under the procedure of paragraph 4 of General Order 36/40, except that the entry is to be marked "U.S. Forces—B.O. 22597/47" in the case of Air Force or Army personnel and "U.S. Naval Forces—B.O. 22614/48" in the case of Naval personnel, instead of "Exempt gift" and that the question of the Officer satisfying himself that the goods are gifts will not arise. Bonds need not be required where the consignee himself clears the goods and takes delivery at the port.

(iii) *Wines and spirits.*

Wines and spirits for distribution to the entitled personnel will be delivered only from the bonded warehouses of Messrs. Saccone and Speed Ltd. at Rochester or Plymouth, on presentation to the Warehouse Officer of an order issued by an authorised signatory. The names of the authorised signatories and specimen signatures will be sent to the Warehouse Officers concerned from time to time as may be necessary.

(iv) *Tobacco.*

Tobacco (including cigars and cigarettes) for distribution to entitled U.S. Army and Air Force personnel (except Third Air Division) will be similarly delivered from Messrs. Saccone and Speed's bonded warehouses, except that cigars may be delivered from Cutler Street Warehouse, London, or from "E" Warehouse, Woolster Street, Plymouth. Tobacco goods for entitled U.S. Naval personnel and Third Air Division, U.S.A.F. will be imported by direct shipment and centralised through the Supply Officer, U.S. Naval Forces, Eastern Atlantic and Mediterranean or the U.K. Post Exchange Officer, Burtonwood, Lancs., as the case may be. Entries for these goods should be marked as indicated at (ii) above.

(v) *Postal importations.*

Parcels will be addressed to entitled persons in care of the Military or Air Force Attaché, U.S. Embassy, the Supply Officer, U.S. Naval Forces, Eastern Atlantic and Mediterranean or Headquarters, Third Air Division, U.S.A.F. and parcels so addressed are to be dealt with generally under paragraph 2 of General Order 36/40. The return to the Accountant General required under that paragraph is to be headed "U.S. Forces", quoting the relative Board's Order, i.e. either 22597/47 or 22614/48.

(vi) *Import Licences.*

Import licences may be waived for goods delivered under these arrangements.

(vii) *British returned goods.*

These concessions do not apply to British goods which have escaped payment of duty or Purchase Tax by virtue of exportation.

(viii) *Re-exportation.*

Motor cars and household effects of substantial value exported by a member of the U.S. Services who has been on duty in this country should be reported to the Board. In the case of a motor car the name of the exporter should be stated and the particulars of the vehicle required by Customs Code, Vol. 1, Part 4, Addendum, paragraph 2A, should be given so far as obtainable, together with those of the date and place of exportation. A specification need not be required in these cases.

General Order 4/1944 is to be regarded as being in abeyance pending further directions.

This is a reprint of Omnibus Weekly Order 26/48, Part 1 with amendments, and incorporates Omnibus Weekly Order 36/48, Part 8, which is hereby cancelled.