

H.M.R.C. SWIFT 2nd Half

Summer Season
1982

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CHAR.
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No 1 DIR.
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G. Keenlof
L.S. Andrew
Quinton

Heiman

2nd Eng

WATERGUARD

READY RECKONER

HM CUSTOMS & EXCISE
CUSTOMS CUTTER
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SWIFT



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H.M. Customs and Excise, King's Beam House,
Mark Lane, London, EC3R 7HE

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SECTION 1. GENERAL

1.1 Scope of this ready reckoner

Duty and tax on goods imported as passengers' baggage or crews' effects are to be calculated by means of the tables set out in this ready reckoner. The tables are not to be used for the assessment of duty and tax on trade importations which are to be charged at the appropriate legal rates.

1.2 Offence cases

The tables are to be used for the calculation of compounding amounts other than those accepted under C1-5 (Stores inwards) paragraph 38A. Rounding down is to be as directed in C1-1 (Smug.) paragraph 3.27. When an offence involving cigarettes has been committed, compounding amounts are to be calculated on the number of cigarettes involved. The number only is to be recorded on the R & R but the number, actual weight and rate used are to be recorded on Form C458. Court schedules, however, are to be calculated on the actual weight of cigarettes.

Tariff rates are to be used for the calculation of the following:

- (a) court schedules;
- (b) charges and compounding amounts under C1-5-38A, arising from deficiencies of stores under seal; and
- (c) charges on ships' surplus stores entered for home use.

Full or preferential rates, as appropriate, are to be used in schedules for court purposes whether or not there is a commercial element in the offence.