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ADMIRALTY FLEET ORDER**CUSTOMS PRIVILEGES OF THE ROYAL NAVY AND ALLIED
NAVIES AT HOME AND ABROAD AND IN NAVAL SHORE
ESTABLISHMENTS IN THE UNITED KINGDOM**

ADMIRALTY, S.W.1,

26th July, 1945.

The following Order having been approved by My Lords Commissioners of the Admiralty is hereby promulgated for information and guidance and necessary action.

By Command of Their Lordships,

J. V. Markham

To Commanders - in - Chief, Flag Officers, Senior Naval Officers, Captains and Commanding Officers of H.M. Ships, Vessels and C.O. Craft (see A.F.O. 1628/45), Superintendents or Officers in Charge of H.M. Naval Establishments, and Admiralty Overseers concerned.

NOTE :—The scale of distribution is shown in the Admiralty Fleet Order Volume, 1941, Instructions, paragraph 10.

J. V. Markham

3989.—Customs Privileges of the Royal Navy and Allied Navies at Home and Abroad and in Naval Shore Establishments in the United Kingdom

(N.L. 9641/44.—26 Jul. 1945.)

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CUSTOMS PRIVILEGES OF THE ROYAL NAVY AND ALLIED NAVIES

This Order contains a consolidated version of Admiralty Fleet Orders relating to Customs Privileges enjoyed by H.M. ships and Allied warships afloat, at home and abroad, and in Naval shore establishments in the United Kingdom.

PART I

MESS AND CANTEEN STORES

1. Mess and canteen stores are stores supplied duty free by N.A.A.F.I. or private traders to H.M. seagoing ships in commission for the use of officers' messes and ships' canteens, and are supplied on the understanding that they are for consumption on board only (*vide* K.R. & A.I., Art. 916).

2. The categories of H.M. ships in Home waters entitled to the privilege and of ships not so entitled were agreed with H.M. Customs and Excise in 1935 as follows :—

Entitled :—

- (1) Home Fleet.
 - (2) Ships belonging to foreign stations when in home waters.
 - (3) Fishery protection and minesweeping flotillas.
 - (4) Fleet Air Arm.
 - (5) Irish Flotilla.
 - (6) Surveying ships with full complements.
 - (7) Vessels on detached duty.
 - (8) Trooping vessels, while engaged on this duty.
 - (9) Vessels of the Reserve Fleet at standard notice ; also—
 - (a) ships of the Vice-Admiral Commanding Reserve Fleet at Portsmouth, and of the Senior Officer, Reserve Fleet at Plymouth and the Nore, whether at standard or extended notice ;
 - (b) any ship of the Reserve Fleet, whether at standard or extended notice, while being used as a living ship exclusively for the crews of ships at standard notice.
 - (10) Tenders to harbour ships and shore establishments, if regularly seagoing.
 - (11) Submarines and submarine depot ships, if regularly seagoing, attached to a home port.
 - (12) Ships undergoing refit while remaining in full commission.
 - (13) Ships commissioned for sea trials after refit.
 - (14) Surveying ships with winter complements.
 - (15) Anti-submarine Flotilla.
 - (16) Seagoing ships, not in reserve, with special complements.
3. The following additions to this list have been made during the war :—
- (17) Ships undergoing trials (including trials after refit) are entitled to the privilege, provided the ship is, during the trials, under Admiralty orders for the purpose of offensive and defensive action, and is flying the White Ensign. Effective steps must be taken to prevent the use of such stores by non-entitled personnel who may be on board.
 - (18) The following types of major landing craft are also entitled to the privilege, *if regularly seagoing* :—
L.C.T., L.C.F., L.C.G., L.C.H., L.C.I.(L), L.C.I.(S), L.C.Q., L.C.S.(L) Mark II ; L.C.S.(L), Mark I, are not entitled to the privilege.
 - (19) Boom defence and gate vessels when employed in exposed positions *at sea* or when regularly seagoing.
4. Men borne on the books of the following vessels are not entitled to receive mess and canteen stores duty-free :—
- (i) New construction vessels before commissioning for trials, except as in (17) of paragraph 3 above.
 - (ii) Ships on harbour service, including tenders not regularly seagoing.
 - (iii) Hulks.
 - (iv) Ships paid off for refit or large repair.
 - (v) Ships of the Maintenance Reserve and at extended notice (with the exceptions mentioned in (9) of paragraph 2 above) and
 - (vi) All other ships not included in categories (1)–(19) of paragraphs 2 and 3 above.

5. H.M. ships undergoing refit or repair while remaining in commission are entitled to receive duty-free mess and canteen stores, but ships "paid off" into dockyard control cease to be eligible for the privilege. Notification of the non-entitlement of such ships should be forwarded in accordance with paragraph 8 below.

6. Any point of doubt as to the classification of an H.M. ship should be submitted to the Admiralty for decision.

7. Privileges for Allied Warships in Home Waters.

Seagoing French and Norwegian ships which are commissioned as H.M. ships and whose personnel are under Naval discipline are entitled to Customs privileges under the same conditions as apply to other H.M. seagoing ships in commission.

For the period of the war, units of the Polish, French, Dutch, Norwegian, Yugo-Slav and Greek navies in Home Waters are also entitled to customs privileges under the same conditions as for H.M. ships, on the understanding that their personnel will be instructed in the British Navy rules regarding the shipment and landing of dutiable goods and will be warned against smuggling. The Naval Liaison Officers attached to these forces are responsible for sending in the notifications of entitlement and changes in entitlement of these vessels. The notification should state the nationality of the vessel concerned.

Generally speaking, the personnel of these ships are allowed the same privileges in regard to the landing of dutiable goods as are allowed to the personnel of H.M. ships.

The shipment of stores duty-free on board U.S.A. warships is subject to special regulations.

8. Notification of entitlement

The names of entitled ships are included in a list issued by the Board of Customs and Excise to certain Customs Officers. For the purpose of keeping up-to-date the list of entitled H.M. ships, Commanders-in-Chief, Flag Officers-in-Charge and Naval Officers-in-Charge at Base Ports in the United Kingdom are required to notify :—

- (a) The Secretary of the Admiralty, M. Branch, London, S.W.1.
- (b) Section 14, H.M. Customs and Excise, City Gate House, Finsbury Square, E.C.2.
- (c) The local Principal Officer of Customs and Excise of the :—
 - (i) name of ship,
 - (ii) class of ship (e.g. destroyer, M/S trawler),
 - (iii) category as in paragraphs 2 and 3 above.
 - (iv) date on which the ship will become entitled to duty-free privileges, e.g., date of commissioning, and in cases where the vessel has to undergo acceptance trials, the port where and the date on which she will complete to full complement for sea service.

A similar notification should be sent to the authorities named above in each case when an entitled H.M. ship arrives from abroad and requires to ship duty-free stores.

Commanders-in-Chief, Flag Officers-in-Charge and Naval Officers-in-Charge are also responsible for sending notification as above, in any case where a ship ceases to be entitled to the privilege for any reason, e.g., by reason of proceeding to a foreign station, ceasing to be sea-going or going out of commission, etc.

It is important that any changes in the status or employment of H.M. ships which may affect their entitlement to the privilege should be similarly notified as soon as they occur.

With certain exceptions H.M. ships in the entitled categories are entitled to the privilege only if regularly seagoing. This means that the ship must not only be capable of going to sea but must actually go to sea from time to time, although for Service reasons she may spend most of her time in harbour. Ships which go to sea for short periods intermittently or which return to harbour each night are not to be regarded as regularly seagoing.

9. Classification of H.M. Ships for the Privilege

H.M. ships are classified as follows :—

Class "A" ships :—

Ships (other than destroyers, frigates, corvettes and fleet minesweepers commanded by officers below the rank of Lieutenant-Commander.

Class "B" ships :—

Ships commanded by officers of the rank of Lieutenant-Commander and above, and destroyers, frigates, corvettes and fleet minesweepers commanded by Lieutenants.

Class "A" ships are not allowed to order mess and canteen stores under the procedure laid down for Class "B" ships, and vice versa.

A special procedure has been laid down for ships with job numbers (including ships undergoing repairs) and is detailed in paragraph 15 of this Order.

10. Stores allowed to be shipped

The undermentioned goods are allowed to be shipped from bonded warehouses, or, in the case of British manufactured playing cards, direct from the premises of a licensed manufacturer or in the case of table waters direct from the premises of the manufacturer or an authorised exporter :—

Beer.
British wines.
Dead poultry and game.
Groceries of all kinds.
Matches.
Oil composite goods.
Table waters.
Tobacco (including cigars and cigarettes).
Playing cards.
Spirits and tinctures (including medicinal spirits, flavouring essences, perfumed spirits, toilet vinegars and waters, dentifrices, hair washes and brilliants).
Wheatflour.
Wine.

11. Limits

Under the Customs Consolidation Act there is a legal limit of 2 lb. of tobacco per head of the crew per lunar month which is allowed to be shipped duty-free on board H.M. ships. This quantity includes Service and Proprietary tobacco, cigars and cigarettes, also gift cigarettes and tobaccos. It is permissible to ship tobacco, within this limit, sufficient to supply the crew of an H.M. ship for six months.

Local limits of the amount of wines and spirits which may be shipped on board Class "A" Ships have been approved by Commanders-in-Chief.

12. Marking of Tobaccos and Cigarettes

All containers of cigarettes and tobacco supplied to H.M. ships must bear the words : "Duty-free H.M. ships only" printed or stamped thereon in a manner approved by the Admiralty, and all individual cigarettes must be marked : "H.M. ships only, British Manufacture."

Mess and canteen tobacco and cigarettes shipped on board vessels of the Free French Navy must bear the printed words : "F.N.F.L. F/Ships only" and the containers should be marked : "Forces Navales Francaises Libres : Duty Free." French tobacco and cigarettes may, however, be shipped on board warships of the Free French Navy and on H.M. ships entitled to receive mess and canteen stores duty-free without compliance with these marking regulations.

13. Applications for Shipment. K.R. & A.I., Article 916.

Applications to ship duty-free mess and canteen stores must be made on Forms C. and E. 90, stocks of which can be obtained from the officers of H.M. Customs and Excise. These forms are to be signed and countersigned as follows :—

Class "A" Ships

- (1) Signed by the Commanding Officer and the Supply Officer of the Base Port or Depot Ship where borne ;
- (2) Countersigned by the Officer in Command at the Base Port.

Class "B" Ships

- (1) Signed by the Commissioned Officer responsible for the receipt of stores ;

(2) Countersigned by the Commanding Officer.

In all cases the Naval rank of the signatory should be stated on the forms.

- (i) Applications in respect of Class "A" ships should bear the stamp of the Naval Base.
- (ii) All material alterations in the applications are to be initialled by all the signatories:
- (iii) Where the space provided in the form is insufficient, particulars of the goods may be specified in a separate list securely attached to the form, the words "as per list attached" being inserted on the form, in the column headed "Quantity and description of goods." The list should bear the heading : "Stores required for, e.g., Ward-room mess (or canteen), H.M.S. . . .".

The pages comprising the list should be numbered consecutively and each page should be signed and dated by the Naval officers making the application.

- (iv) A separate application must be presented for each ship requiring stores:
- (v) Applications in respect of Class "A" ships should be forwarded by the Naval Officer-in-Charge of the Base at which the ship is operating to the Local Collector or other Officer of Customs.
- (vi) In the case of Class "B" ships, application should be forwarded to the appropriate Customs Officer by the shippers or their agents.
- (vii) Care should be taken that the Form C. & E. 90 is correctly completed in all respects and that the period stated on the certificate in the form is correct.
- (viii) It is pointed out that all personnel victualled on board and shown in the mess books are entitled to participate in Customs privileges attaching to the vessel and that in cases where certain extra personnel are borne for short periods, regard should be had to the period for which such personnel are borne, in order to establish the proper quantities of stores allowed to be ordered. In such cases the special circumstances should be noted on the Form C. & E. 90.

14. Application for Stores by Class "A" Ships

(a) Forms C. & E. 90 from Class "A" ships should be forwarded for signature by the Base Officer and Naval Officer-in-Charge at the Base Port, or in cases of emergency, at the local port. The form will be stamped with the Base stamp and, to save delay, will be sent direct from the Base to the local Customs House instead of to the trader from whom the goods are ordered.

(b) The form should be accompanied in all cases by a return of the stock held on board at the time of ordering further stock. The Base Supply Officer will retain this return after considering whether the amount of new stores ordered is reasonable.

(c) Forms C. & E. 90 for Class "A" ships should be countersigned *personally* by Naval Officers-in-Charge and Base Supply Officers, and in their absence, this duty should only be delegated to a responsible officer who is acquainted with the Customs procedure, regulations, etc. Local Customs Officers must be kept informed of the names of Base Officers who are authorized to countersign Forms C. & E. 90 and should be provided with specimens of their signatures.

(d) *Gangway Wine and Spirit Books* (Form S.251) should be used by all ships as laid down in K.R. & A.I., Article 619. If, in exceptional circumstances, copies of Form S.251 are not available, *Gangway Wine Books* are not to be kept in the form of loose sheets, but are to be kept in book form and the items entered should be detailed (e.g. spirits should be shown, not as cases but as numbers of bottles, tobacco in pounds and cigarettes by numbers); particulars of bulk gifts of cigarettes should also be included.

(e) *Dutiable Stores Book*.—In addition to the *Gangway Wine Book*, every Class "A" ship is to keep a "Dutiable Stores Book"; any suitable plain bound book (not loose leaf) may be used for this purpose.

Particulars are to be entered in this book of every order or demand sent from the ship for duty-free Service or other tobacco and cigarettes and wines and spirits,

and the book must contain particulars of the quantities, in detail, as required above (paragraph 14 (d)), of all high-duty goods received on board, i.e. :—

- (a) Victualling yard tobacco.
- (b) Tobacco, including cigars and cigarettes, shipped as mess and canteen stores.
- (c) Bulk gifts of tobacco, including cigars and cigarettes.
- (d) Wines and spirits shipped as mess stores.

Each entry in the Dutiable Stores Book is to be signed and dated by the Commanding Officer.

The Dutiable Stores Book will be used as supplementary to and not in place of the Gangway Wine Book; and must be made available for inspection by officers of the Customs and Excise Department on request.

When supplies of dutiable stores are required the Dutiable Stores Book must be made up to date by inserting :—

- (a) Particulars of the stores now required.
- (b) A statement signed and dated by the Commanding Officer that—
“ I certify—

- (i) that the total stock on board at this date of stores of the description now ordered is as follows.....
- (ii) that the quantity now ordered is required to cover the requirements of.....officers and.....ratings for a period of.....”

The book is then to be taken, if possible by an officer, with Form C. & E. 90 to the Base Supply Officer of the base at which the ship is stationed, or from which she is operating for the time being.

The Base Supply Officer will—

- (a) satisfy himself, by inspection of the record of orders and statement of stock given in the Dutiable Stores Book, that the quantities demanded on Form C. & E. 90 are reasonable and do not exceed the quantities allowed by statute or by local orders. If satisfied he will—
- (b) sign and date stamp the last entry in the Dutiable Stores Book, and return the book to the ship's officer;
- (c) sign Form C. & E. 90 and pass it to the Naval Officer-in-Charge, who will countersign it, add the base stamp, and send it direct to the local Customs House as described above.

If the Base Supply Officer is not satisfied that the quantity of stores demanded is reasonable, he is to report the matter to the Naval Officer-in-Charge in order that the Commanding Officer may be called on for an explanation and, if necessary, be required to amend his demand. Base Officers should not themselves alter Forms C. & E. 90 or the entries in the Dutiable Stores Book.

It is most important that Base Supply Officers should sign and stamp the Dutiable Stores Book when it is presented to them and that they should not sign Forms C. & E. 90 unless the Dutiable Stores Book is produced.

15. The Shipment of Mess and Canteen Stores by Ships with Job Numbers.

The following procedure is designed to ensure that the name of the ship concerned is not disclosed; *it is essential that it should be followed carefully in all cases.*

During the war duty-free mess and canteen stores may be received on board a ship undergoing trials (including trials after refit) for issue to Naval personnel living on board such ship, provided the ship is, during the trials, under Admiralty orders for purposes of offensive and defensive Naval action, and is flying the White Ensign. Effective steps must be taken to prevent the use of such stores by unentitled persons on board.

About two or three weeks before the date on which the stores will be required (*but not earlier*) the Local Principal Officer of Customs and Excise, and the Secretary, Customs and Excise, City Gate House, Finsbury Square, London, E.C.3, should be notified of the job number of the ship (without giving the name), the date of commissioning for trials, and the date on which stores will be required.

Form C. & E. 90 for mess stores should be sent to the Local Principal Officer of Customs and Excise or to the Collector of Customs and Excise, Adelaide House, King William Street, London, E.C.4, *using the job number and not the name.* In the case of N.A.A.F.I. stores, N.A.A.F.I. headquarters will prepare the forms and send

them to the Commanding Officer for signatures of the ship's officers, with a request that they may be returned to N.A.A.F.I. headquarters, for transmission to the Collector of Customs and Excise, London.

When completing Form C. & E. 90, the job number and the address to which the goods ordered are to be consigned, and to which the Shipping Bill, Form 101 (Sale), can be sent, should be entered on the front of the form in the space provided for “ Category ”, “ Class ” and “ Ship ”. Such addresses should take the form :—

Job Number.....
c/o Messrs..... Shipyard.
..... Town.

In no circumstances should the name, category, class or numbers borne on the books of a ship with a job number be disclosed, either on the Customs forms or in correspondence with traders, until the ship is fully commissioned in her name.

As soon as the ship is fully commissioned for service, the Naval Officer-in-Charge of the port to which she is attached should notify the Local Principal Officer of Customs and Excise and the Secretary, Customs and Excise, City Gate House, Finsbury Square, London, E.C.2, of her name, under the procedure mentioned in paragraph 8. A separate notification should also be sent in order that the cancellation of the Job Number can be noted.

16. Urgent Shipments

In cases where Class “ A ” ships require to ship duty-free mess and canteen stores at bases other than their own, the Form C. & E. 90 and Shipping Bill should be signed and countersigned by the Supply Officer and Naval Officer-in-Charge of the local base. The application should be presented to the customs officer concerned with the delivery of the goods.

17. Duty-free Stores for Ships on Foreign Stations

Mess and canteen stores are allowed to H.M. Ships duty-free for conveyance to H.M. Ships on foreign stations. In such cases Form C. & E. 90 should be supported on presentation to the local customs officer by a statement from the naval officer abroad that the stores are for a ship on a foreign station.

18. Duty-free Stores for Naval Parties

Shipment of mess and canteen stores for H.M. Ships and bases abroad is arranged by the victualling department. In the case of naval parties at undisclosed destinations abroad (e.g., Naval Party 100, etc.) stores will be forwarded to the Victualling Store Officer or, if more convenient, to the Naval Store Officer at or nearest to the port of shipment. One or more of the containing packages will be marked : “ under Bond : packages to be produced to the Officer of Customs and Excise at.....” the number of packages and the name of the port of shipment being given when possible.

The local store officer should then arrange :—

- (i) to produce the packages for examination by the Officer of Customs and Excise before shipment;
- (ii) to obtain on the relative Customs and Excise documents a receipt for the goods by the officer commanding the vessel on which the goods are shipped;
- (iii) to return the receipted documents to the Officer of Customs and Excise to whom the goods were produced.

Shipments of non-Service, e.g., N.A.A.F.I. stores, which under present arrangements are not consigned to naval parties as such, are unaffected by this instruction.

19. Shipping Bills (Forms 101 (Sale)), K.R. & A.I., Article 916

On receipt of the stores on board the shipping bill (Form 101 (Sale)) should be completed by signature after checking against the schedule. Details of any discrepancy between the quantities shown on the Bill and those actually received should be included. It is important that the form should be returned promptly to H.M. Customs and Excise, observing that it is their authority for accounting for the amount of the duty involved.

In the case of Class “ A ” ships only, arrangements have been made for such bills to be returned to the ship through the base whose stamp appears on Form

C. & E. 90. This Bill will be enclosed in a sealed envelope addressed to the commanding officer of the ship concerned, which in turn will be enclosed in another envelope addressed to the Naval Officer-in-Charge of the base. Base officers will arrange to pass on the documents to the ship concerned.

It is most important that the form of receipt on the shipping bill should be correctly completed and returned to Customs as soon as possible, as duty is payable by the trader if, in the absence of evidence of the receipt of the goods on board, without alteration or diminution, it is not available.

20. *Shipment in another Entitled Ship*

When mess and canteen stores are not shipped on the ship to which they were originally consigned they may be shipped in another entitled ship provided:—

- (i) that application is made on Form C. & E. 90 duly signed by the responsible naval officers (*see* paragraph 13) in respect of the vessel in which it is proposed to ship the stores; and
- (ii) that a copy of the original shipping bill (Form 101 (Sale)) bearing the name of the substituted ship with the relative Form C. & E. 90 attached and accompanied by a written statement of the circumstances requiring its issue, is delivered by the trader to the Customs Officer concerned.

The copy of the shipping bill is to be clearly marked:—

“Copy—original lodged in respect of H.M.S.”

Such transfers may take place either through N.A.A.F.I. officials, the Naval Store Officer or Victualling Store Officer at the base port. Care should be taken in such cases that the procedure outlined above is followed.

21. *Royal Fleet Auxiliaries*

(a) *Shipments of Stores on Royal Fleet Auxiliaries.*—The following stores may be shipped free of duty in Royal Fleet Auxiliaries about to proceed abroad:—

- (i) dutiable stores (other than tobacco and spirits) from Royal Naval Victualling Yards, and
- (ii) port wine and brandy (carried as medical comforts) from Royal Naval Hospitals.

Such shipments are subject to the following conditions:—

- (a) The vessel must be entered outwards if going with cargo; if it is in ballast a proper ballast declaration must be made.
- (b) Shipping bills must be presented and the stores and/or medical comforts shipped under these arrangements must be enumerated on the victualling bill.
- (c) An advice of the dutiable stores or medical comforts to be shipped must be sent by the responsible Admiralty officer at the victualling yard (or hospital) to the Customs Collector at the port of shipment in time to reach him before the goods are shipped.
- (d) A quarterly return, giving particulars of all dutiable stores delivered from the victualling yard, or port wine and brandy delivered from the Naval hospital, for shipment on foreign-going Royal Fleet Auxiliaries during the quarter, must be prepared and sent by the local Admiralty officer concerned to the Customs Collector at the port of shipment.

(b) *Dutiable Naval Victualling Yard Stores* may also be shipped in Royal Fleet Auxiliaries while engaged in home waters. In such cases the stores are issued at duty-paid prices and details are included in the quarterly return of issues, duty being paid on the basis of the rates of duty laid down by H.M. Customs and Excise.

22. *Shipment of Duty-free Service Rum from Naval Victualling Yards*

Duty-free rum may be delivered from Royal Naval victualling yards for shipment as stores:—

- (a) For the use of Naval personnel on board foreign-going civilian transport vessels; and
- (b) In Royal Fleet auxiliary tankers proceeding abroad to supply oil fuel to H.M. ships in the open sea;

subject to the conditions mentioned in the foregoing paragraph relating to the shipment of stores in Royal Fleet auxiliaries.

23. *Unshipment and Landing, K.R. & A.I., Article 919*

(a) *General Concessions.*—The concessions accorded to Naval personnel in the matter of unshipment and landing of dutiable goods apply to officers and men alike and are detailed in K.R. & A.I., Article 919. Personnel and household effects in the possession of Naval personnel and household effects in the possession of Naval personnel or other persons arriving from abroad in H.M. ships will be dealt with by Customs, generally, in the same manner as similar effects in the possession of passengers arriving in this country.

Officers and men proceeding on leave are permitted to land without payment of duty and without a Customs Landing Pass, the following quantities of tobacco:—

For 1 to 6 nights	1 oz. of tobacco or 25 cigarettes per night.
For 7 nights or more	8 ozs. of tobacco or 200 cigarettes.

In the case of ratings proceeding on leave for periods exceeding one night, the leave ticket or ration card is issued setting out the period of leave allowed and must be produced to the Customs Officer on demand.

Officers and men, when proceeding on long leave, on arrival from a foreign port may land a quantity of perfumed spirit not exceeding $\frac{1}{4}$ pint duty-free on one occasion.

Any quantity of tobacco or perfumed spirits landed in excess of the above must be covered either by a duty receipt or landing pass.

(b) *Ratings proceeding to Hospital* are permitted to land not more than 1 lb. tobacco, and the Naval authorities must see that no quantity in excess of this allowance is landed by any such rating. In such cases, the kit bag containing the kit list and sick voucher, on which is noted for the information of the hospital authorities the actual quantity of tobacco in the kit bag, should be sealed and labelled before removal from the ship. In such cases the kit bag will not be opened for Customs examination, nor will the kit list and sick voucher be required for inspection by the Customs officer.

(c) *Ratings leaving Hospital* are entitled to take with them a reasonable quantity of tobacco, provided that it is duly declared on the Discharge Form M.22, which must be signed by the hospital officer.

If no tobacco is taken the fact must be stated on the form.

(d) *Retention of Tobacco by Naval Personnel on Draft.*—Officers and men transferred by land from one ship or establishment to another may take with them not more than 1 lb. of Service tobacco and either 2 oz. of tobacco or 50 cigarettes of proprietary brands. When such transfers take place, Form S.543 (tobacco permit), signed by the Commanding Officer and showing the quantity carried by each individual is to accompany the party and is to be produced to Customs Officers on request.

Note.—For the period of the war this concession is extended to men transferred from one of H.M. ships or (as regards Service tobacco only) from a shore establishment privileged to receive Service tobacco duty-free to a shore establishment not so privileged; it does not extend to the transfer of tobacco from a part of an establishment which is privileged to receive Service tobacco to another part of the same establishment which is not so privileged.

(e) *Landing of Confectionery purchased from Ships' Canteens.*—Reasonable quantities of confectionery purchased in ships' canteens, either ashore or afloat, may be landed in the United Kingdom by Naval personnel, either for their own personal consumption or for sending home by post to their families. The quantity landed under this concession should not exceed the normal monthly allocation to the man concerned. Provided this quantity is not exceeded, no duty is payable on the confectionery actually landed.

In the case of Naval personnel in the Isle of Man, confectionery may only be exported from the island under the terms of an Order styled “The Exportation of Goods belonging to members of the Royal Navy Order, 1944” issued by the Isle of Man Government.

This Order provides for the issue of declarations by Commanding Officers of Naval establishments to cover the export of confectionery which Naval personnel have saved from their personal rations.

After such a declaration has been obtained, the parcel of confectionery should be declared to the Customs Officer and it should be stated whether it is being sent through the post or being sent ashore as personal luggage when leaving the Isle of

Man. It is understood that in practice the Isle of Man Authorities waive the duty on small quantities but that the parcels must bear a Customs stamp and that otherwise they are subject to confiscation.

24. Men from the Dominions and Colonies and of Allied Nationality

Special Concessions.—The following modification of the concessions referred to above will be applied in the case of these men whether serving in H.M. ships or in their own national warships:—

- (a) when proceeding on leave they may land without payment of duty 1 oz. of tobacco or 25 cigarettes per night for the full period of leave as shown on the leave ticket, provided that the quantity (if any) in excess of $\frac{1}{2}$ lb. of tobacco or 200 cigarettes comprises only "gift" tobacco or cigarettes; and
- (b) when proceeding to or leaving hospital, or on transfer by land they may, in addition to the regulated allowance, take with them, without payment of duty the whole of their stock of "gift" tobacco and cigarettes, the total quantity being shown on the appropriate Naval form.

25. Service Stores landed "On Duty"

Dutiable Service stores when landed on the public service must be accompanied by Form S.263 signed by the Commanding Officer and showing the quantities of such stores and of tobacco carried by the men accompanying the stores. This pass must be produced to the Customs Officer on request.

26. Mess and Canteen Stores returned to Merchant

Provided that the Customs Collector's authority is obtained in advance, mess and canteen stores, except marked cigarettes and tobacco, may be landed from H.M. ships for return to the merchant.

27. Relanding of Specially Marked Cigarettes and Tobacco

Provided arrangements have been made with the Local Collector of Customs and Excise, mess and canteen cigarettes and tobacco may be landed for rewarehousing for reshipment as mess and canteen stores in H.M. ships only. They may not be delivered on payment of duty, on repayment of drawback, or on cancellation of the debenture. If it is desired to return the goods to the exporter or manufacturer's premises application should be made to the Local Customs Officer.

28. Transfer of Stores from Ship to Ship

On application to Officers of H.M. Customs and Excise, arrangements can be made for the transfer of duty-free stores from one ship to another on the following conditions provided that both ships are at the same port and the receiving ship is entitled to receive duty-free stores.

Application is to be made on Form C. & E. 90 by the responsible officers of the receiving ship and forwarded to the Local Customs Officer who will make the necessary arrangements. In this connection attention is directed to K.R. & A.I., Article 919.

29. Payment of Duty (K.R. & A.I., Article 919)

(a) *General.*—It is an offence against King's Regulations and Admiralty Instructions and punishable as such, to unship or land dutiable goods not covered by the concessions enumerated above unless either:—

(i) duty has been paid previously to a Customs Officer on board ship;

or:—
(ii) a Customs Landing Pass has been issued by a responsible Commissioned Officer in respect of the goods.

It should be noted that the offence remains even though the owner of the goods may offer to pay the duty on shore.

(b) *Payment of Duty on board.*—Arrangements for this will be made by the appropriate Customs Officer after completion of Form S.569.

Where Naval personnel wish to land dutiable goods in respect of which duty has not been paid on board a Customs Landing Pass, Form C. No. 58, should be obtained from the Commanding Officer and should set out the details of the dutiable goods to be landed. A duplicate copy of this form is sent by the Commanding Officer under cover to the Principal Officer of Customs at the port of landing. The copy of this form issued to the rating must be produced to the nearest Customs

Officer immediately on landing, together with his Leave Ticket or Ration Card, and all the dutiable goods brought ashore. Arrangements will then be made by the local Customs Officer for payment of the appropriate duty.

In cases where Naval personnel land different sorts of tobacco, the total amount of which exceeds the duty-free allowance, that allowance will be made out of the type of tobacco which would involve the smallest amount of duty if duty were charged, e.g., a man on leave for 7 nights with $\frac{1}{2}$ lb. of cut Service or perique tobacco and 200 cigarettes weighing 400 to the lb. will be allowed the cigarettes free and will be charged duty on the tobacco; similarly a man on 7 nights leave with $\frac{1}{2}$ lb. cut Service or perique tobacco and $\frac{1}{2}$ lb. cigars will be allowed the tobacco free and will be charged duty on the cigars.

30. Offences

(a) K.R. & A.I., Article 913, contains for the information of officers and men a list of the principal articles liable to duty in the United Kingdom and of those prohibited to be imported. It also directs that all such dutiable or prohibited articles must be declared and produced to the Customs officers on demand, and must not be shipped, unshipped or landed except under regulations jointly approved by the Admiralty and the Board of Customs.

Under K.R. & A.I., Article 914, any breach of these Customs regulations by officers and men may be regarded as an offence against the Naval Discipline Act and is punishable as such.

(b) *Smuggling.*—Naval ratings found attempting to smuggle should not be allowed to proceed on leave until the offence has been dealt with. It should be impressed upon all personnel that smuggling is a disciplinary and statutory offence which, while it defrauds the Revenue of the duty on the goods smuggled, also endangers the continuance of the duty-free privilege enjoyed by other Naval personnel. It is, therefore, in the interests of all personnel to co-operate with the authorities in the suppression of smuggling.

Tobacco and cigarettes are allowed duty-free solely for the personal consumption on board by members of the ship's crew. The man who, for example, barter a supply of tobacco or cigarettes to a dockyard workman or who makes presents of such tobacco or cigarettes to civilian friends or acquaintances, is committing an offence just as much as a man who smuggles these goods ashore for sale to a person not authorized to receive them.

Duty-free stores are granted to the Navy at very considerable expense to the public revenue and enable the seaman to buy a pound of tobacco at approximately the same price as he would have to pay for an ounce if this tobacco was not at duty-free rates. In modern times, too, the scope of these Naval privileges has been much increased. Their very existence, therefore, has not passed without challenge and criticism from various quarters. Every man serving in H.M. Navy must realize that it will be impossible for the Admiralty to justify the continuance of Naval privileges on their present scale unless the conditions under which the privileges are granted are honourably observed by those who benefit from them. It is in the Navy's own interest that smuggling and other Customs irregularities of all sorts should cease.

31. Losses of Duty-free Stores from Ships in Home Waters

In cases in which loss of dutiable mess and canteen stores or victualling yard stores occur within Home Waters, a report of the loss is to be forwarded immediately to the local Customs officer and to the civil police in order that warnings may be issued with a view to the recovery of the stores by special searches of personnel at the earliest possible moment. It should be realised that duty is payable on duty-free stores lost in Home Waters in circumstances which give a reasonable presumption that the stores may have been landed irregularly.

32. Gift Tobaccos for Naval Personnel in Seagoing Ships

Parcels of cigarettes and tobacco are allowed to be sent duty-free from the United Kingdom to officers and men serving in seagoing ships in commission (see paragraph 57 of this Order).

33. Regulations for the Sale of Dutiable Mess and Canteen Stores in H.M. Ships

Except where otherwise indicated the undermentioned regulations apply to all H.M. ships, both in home and foreign waters, entitled to ship duty-free stores:—

- (i) No dutiable canteen stores may be sold to any persons other than those borne on ships' books.
- (ii) No flat packages containing more than 25 cigarettes are to be sold in H.M. ships. Round tins of 50 cigarettes may continue to be sold.
- (iii) In officers' messes the tobacco supply is to be under the charge of an officer. No dutiable officers' mess stores are to be sold to ratings.
- (iv) The rule laid down in K.R. & A.I., Article 919, clause 6, that officers and ratings landing on one night's leave are not to carry more than 1 oz. of tobacco or 25 cigarettes, is to be most strictly enforced. Notices drawing attention to this rule are to be posted in all ships.
- (v) All packets, cartons, boxes and tins of cigarettes and tobacco supplied to H.M. ships are to have the words "Duty Free: H.M. ships only" printed or stamped thereon in a manner approved by the Admiralty. All individual cigarettes will be marked: "H.M. ships only".
The mess or canteen making the order will be responsible for indicating to the supplier that marked goods will be required and for ensuring that the goods supplied comply with the provisions of this Order.
- (vi) When H.M. ships are visiting coastal towns in the United Kingdom, conspicuous notices are to be posted to the effect that members of the public are not permitted to purchase duty-free goods at canteens, and that the landing by civilians of duty-free tobacco and cigarettes constitutes a smuggling offence.
- (vii) "Gift with order" or "Gift coupon" schemes in connection with the supply of cigarettes to H.M. ships are to be discontinued.
- (viii) The regulations in this section as to the marking and scale of cigarettes and tobacco shall not apply in any vessel belonging to a Dominion Navy attached temporarily to the Royal Navy, in respect of stores supplied to the vessel from that Dominion.

34. *Duty-free Wines for Officers' Messes in certain Harbour Ships*

This privilege is obsolescent and has been cancelled in principle. Its continuance is approved, however, in favour of the Officers' Mess in H.M.S. "Defiance".

35. *Customs Landing Passes. K.R. & A.I., Article 919.*

The stock of Landing Pass Books is kept by the Collector of Customs at Inverness.

For the period of the present war Customs have agreed to the Landing Pass being used at Scapa Flow to cover all dutiable goods which are landed from H.M. ships on arrival from foreign waters when arrangements cannot be made by Customs Officers to attend on board to collect the duty, upon the following conditions:—

- (i) All goods landed must be shown in detail and the value (i.e., the price paid) must be shown against each item in respect of goods other than tobacco, perfumes and groceries.
- (ii) The holder of the pass must be instructed to report to the Waterguard Officer at Scrabster and produce the pass and the goods to him for assessment and collection of the duty.
- (iii) The duplicate copies of passes issued must be sent on the day of issue to the Collector, Inverness.
- (iv) Upon information being received from the Collector, Inverness, that the holder of the pass has not produced the goods and the pass to the Waterguard Officer, the Commanding Officer of the ship in which the pass was issued shall collect the amount of duty as indicated in the Collector's letter of advice, and pay the money to him as soon as possible.

Officers locked baggage should be accompanied by a signed pass (Form S.560c) (*vide* K.R. & A.I., Article 920).

36. *Merchant Ships Employed as Store Carriers to H.M. Ships*

Dutiable stores are allowed to be shipped in emergency in H.M. ships, R.F.As., M.F.As. and merchant ships engaged in operations from the Fleet Supply Ship at Scapa Flow. Application for authority to ship the stores required should be made

to the Commander-in-Chief, Home Fleet (Ashore) and to the Victualling Store Officer of the Fleet Supply Ship.

Arrivals from Foreign Ports and Stations. (K.R. & A.I., Article 918.)

37. *Declaration of Stores, etc.*

Dutiable stores (including mess and canteen stores) brought home in H.M. ships on arrival from a foreign port (including the Channel Islands) must be declared by members of the ship's company on Form S.569 and by passengers on Form S.569a. Mess and canteen stores must be shown as such on Form S.569 and must be declared separately from private stores under the signatures of the respective Presidents of the Committees of Officers' Messes and of the Canteen Manager.

38. *Private Stores*

Every member of the ship's company and every passenger must declare against his signature on Form S.569 or Form S.569a, as may be appropriate, all dutiable goods (including Service tobacco) in his possession. If he has none the word "Nil" must be inserted against his signature upon the form.

Full particulars of the contents of all parcels and packages brought home in H.M. ships must be entered in the Parcels Book, Form S.568, and also on Form S.216.

If the contents are unknown the words "contents unknown" must be entered under the heading "description of goods".

Forms S.216, S.569 and S.569a must be countersigned by the Commanding Officer of the ship and given to the Customs Officer who boards the vessel or, if a Customs Officer fails to board the vessel within 24 hours of arrival, sent direct to the Principal Officer of Customs at the port.

The Parcels Book, Form S.568, must be produced to the Customs Officer on request.

39. *Concession in respect of certain Household and Personal Effects, and Antique Articles*

By law all dutiable articles imported into the United Kingdom are liable to Customs duty, and must be declared and produced to the Customs Officers, but, in practice, the duties are not at present levied in respect of certain household effects, viz., furniture and articles of domestic use imported by a householder on a bona fide transfer of residence to the United Kingdom, nor in respect of certain personal effects, viz., articles ordinarily required by a passenger for his own private use.

This concession is limited in each case to articles which—

- (a) have been in the owner's possession and use abroad for an appreciable period of time and which are not imported for other persons or for sale;
- (b) by reason of their character, or number, or value, are deemed to be appropriate to the owner in his capacity of householder or traveller as the case may be.

Consumable articles such as wines, spirits, tobacco, etc., and motor-cars, motor-cycles, and cinematograph films of the standard width (1½-in.) are outside the scope of the concession.

In the case of household effects, and personal effects not accompanied by the owner, the concession is conditional upon the articles being duly declared and produced to the Customs Officer at the port of importation and to the production of satisfactory declarations by the owner as to the facts of ownership, use, and intended use in forms approved for the purpose. Similar conditions apply in regard to personal effects duly declared and produced by the owner, but the Customs Officer may dispense with written declarations in respect of such effects if he is satisfied with the owner's verbal representations as to the facts.

Antique Articles.—Customs duties are not charged on goods (other than spirits or wines) which are proved to the satisfaction of the Customs authorities to have been manufactured or produced more than 100 years before the date of importation.

PART II

VICTUALLING YARD STORES

40. These consist of certain articles of groceries, Service tobacco and rum supplied either duty-free or duty-paid from the Naval Victualling Yards to Naval, Marine and W.R.N.S. establishments, and to H.M. ships in commission.

41. *Duty Free Victualling Yard Stores for Privileged Shore Establishments in the United Kingdom*

Certain Naval, Marine and W.R.N.S. shore establishments are, subject to joint approval by H.M. Customs and Excise and the Admiralty, allowed to receive victualling yard stores free of duty. The names of the approved establishments are included in Privilege Lists as follows:—

Privilege List I.—Shore establishments privileged to receive from the Naval Victualling Yards duty-free supplies of Service tobacco, groceries and rum. (Royal Naval Hospitals and Sick Quarters are not entitled to receive rum duty-free.)

Privilege List II.—Groups of Naval personnel borne on ships' books and working inside guarded establishments but residing outside such establishments, usually on compensation, privileged to receive the standard allowance of Service tobacco.

Privilege List III.—Royal Marine establishments eligible to receive duty-free supplies of groceries from the Naval Victualling Yards.

W.R.N.S. Establishments.—Approved W.R.N.S. establishments are entitled to receive duty-free Service groceries only. W.R.N.S. personnel are not entitled to receive Service tobacco or rum.

42. Naval Victualling Yard stocks of rum, tobacco and certain items of groceries are purchased duty-free and, in order to avoid loss of revenue through the consumption of these stores by unauthorized individuals, the Board of Customs and Excise require that no Naval shore establishments may receive supplies of these stores duty-free without the express covering authority of Their Lordships, who will obtain the concurrence of the Board of Customs and Excise. Applications for such covering authority should be made as early as possible before the first delivery of stores is actually required.

43. With a view to expediting the grant of Customs privileges to newly formed Naval establishments, H.M. Customs and Excise have agreed that the Customs inspection of such establishments, which does not normally take place until after application for the inclusion of the establishment in the privilege lists mentioned below has been made to Customs by the Admiralty, shall be carried out on receipt by the local Collector of Customs of an intimation from the local Naval Administrative Authority that he is about to make application for approval to the Admiralty. On receipt of such an intimation the local Collector of Customs will make the necessary arrangements for the establishment to be visited and inspected and to furnish a report to H.M. Customs upon its suitability in the light of Customs requirements, which are mentioned below. In this connection, all relevant information should be supplied by the establishment to the visiting Customs Officer. The Collector's report, together with a copy of the Naval Authority's application, will be forwarded by him direct to Customs House, London.

44. In exceptional cases where establishments may be taken over and occupied in circumstances of urgency which may preclude application for privileges before the supplies are required, Customs are prepared to authorize their local officers to allow duty-free Service groceries and rum only on the strict understanding that application for approval of the establishment will be made by the Naval Authority concerned simultaneously with the local authorization of the interim supply of duty-free Service groceries and rum. If the establishment is subsequently not approved for inclusion in the Privilege List, all the dutiable stores consumed under this arrangement will be liable for duty.

45. In no circumstances should duty-free tobacco be issued in the absence of prior approval of the inclusion of the receiving establishment in either Privilege List I or II.

46. Considerable delay and unnecessary correspondence are caused in some cases where Customs privileges are required for Shore Establishments, because the particulars required are either not supplied or are incomplete. In order to avoid such delay the attention of all officers concerned is directed to the following points

relating to applications for Customs privileges for Shore Establishments. It is not possible to consider applications where the requisite information is not supplied.

47. The general conditions which must be complied with by all Shore Establishments for inclusion in the above privilege lists are that the establishment must:—

- (a) be self-contained;
- (b) be walled or fenced off;
- (c) have all exits guarded;
- (d) not be occupied by civilians; and
- (e) the personnel must be borne on ships' books.

48. The conditions laid down for entitlement ensure:—

- (i) That there is no possibility of loss occurring to the Revenue by leakage out of the establishment of duty-free stores. In this connection attention is directed to the quantities of tobacco which personnel are allowed to land under K.R. & A.I., Article 919.
- (ii) That unauthorized persons, civilians or otherwise, shall not have access to the storage place in which duty free stores are kept.

It is, therefore, essential that suitable arrangements must be made for the safe custody of such stores.

It must be understood that each separate set of premises in which it is desired to store or use service stores duty-free, whether the premises house an entire establishment or part of a dispersed establishment, must be separately approved.

Under no circumstances can hardship be considered a ground for allowing the privilege.

Before personnel in receipt of compensation for victualling who are accommodated in an establishment already approved for Privilege List II can be transferred to Naval service victualling, application must be made for the grant of Privilege List I facilities.

49. All applications for Customs privileges should indicate which of the privilege lists is appropriate and must include particulars under the headings (a) to (e) above, and, if appropriate, (i) to (iv) of paragraph 51 below, together with the full name of the establishment and of the ship to which it is attached.

50. Their Lordships have no power to grant duty-free privileges in the case of establishments which do not comply with the above conditions; but in some cases (e.g. Naval hospitals, or other establishments where it is not possible to provide sentries for guarding) the privileges may sometimes be allowed, provided that customs authorities can be satisfied that facilities exist which provide satisfactory alternative conditions. In cases where it is not possible to comply with all of the conditions, the privilege may be restricted to duty-free service groceries only.

51. The presence of unentitled personnel (civilians, Army, R.A.F.) as a rule disqualifies establishments from receiving customs privileges, but where the proportion is small, consideration will be given to these cases. In all such cases the following information should be supplied, in addition to that mentioned above:—

- (i) The numbers of Naval personnel, and numbers of other occupants who are not entitled to Customs privileges (the numbers of Army and R.A.F. personnel and civilians should each be stated separately).
- (ii) Whether, in the case of Army and R.A.F. personnel:—
 - (a) They are separately messed and accommodated.
 - (b) They are serving with the Navy for duty.
 - (c) They are subject to the Naval Discipline Act.
- (iii) What access unentitled personnel have to the quarters occupied by the Naval personnel, and
- (iv) What arrangements can be provided to prevent trafficking between entitled and unentitled personnel, and to ensure that K.R. & A.I., Article 919, is complied with.

52. Care should be taken that the information given is accurate as far as possible, and no issue of duty-free stores should be made before the privilege is granted except as authorized in paragraph 44 above. If the establishment complies

with the required conditions, approval will normally be given following a visit by the local Customs Officer, who will satisfy himself that the arrangements for the safe custody of duty-free stores, and for preventing any possible loss to the revenue, are satisfactory.

53. In cases where shore establishments which are already included in the privilege lists are enlarged or altered in any way, care should be taken that the establishment complies with the conditions under which the privilege was originally granted (which are stated in the letter of approval notifying the entitlement of the establishment).

54. In cases where an establishment which has been approved for inclusion in the Privilege Lists is closed, or for any reason does not require the continuance of the privilege, notification should be sent to the Secretary of the Admiralty, N.L. Branch, and to Section 14, H.M. Customs and Excise, that the privilege is no longer required and that the name of the establishment may be deleted from the appropriate privilege list.

55. Shore Signal and W/T Establishments

Applications can also be considered to allow the Naval personnel of shore signal and wireless stations, port war and war signal stations, to receive duty-free victualling yard supplies of service tobacco, and/or groceries and rum, subject to the same conditions as apply in the case of other establishments. The majority of the personnel in the establishment must be Naval personnel borne on ships' books and subject to the Naval Discipline Act. Coastguard personnel are not entitled to duty-free service tobacco, groceries or rum, and are not to be included. If any coastguards or civilians are borne the number must be stated separately.

56. Allied Naval Establishments

Allied Naval shore establishments in the United Kingdom (other than American Naval shore establishments) which receive victualling yard stores from British Naval sources, are eligible for inclusion in the Privilege Lists.

French Naval establishments may also be approved for inclusion in the Privilege Lists, and in such cases they may receive duty-free wine and duty-free rum for issue in lieu of wine when stocks of wine are temporarily exhausted.

PART III

MISCELLANEOUS PRIVILEGES, Etc.

57. Gifts of Duty-free Cigarettes and Tobacco to Members of H.M. Naval Forces

Parcels of cigarettes and tobacco may be sent duty-free to officers and men serving in H.M. seagoing ships in commission at home and abroad. In the case of ships in home waters, the name of the ship concerned must in all cases be included in the list of entitled ships before the General Post Office will forward the parcel. The General Post Office are provided by H.M. Customs and Excise with a list of ships entitled to mess and canteen stores duty-free, together with such amendments as are notified to H.M. Customs and Excise in accordance with paragraph 8 of this Admiralty Fleet Order.

Parcels sent under this scheme will have a distinctive green label bearing the endorsement, "Exported under Revenue Control" or "Exported on Drawback."

When such a parcel is received and the addressee has been transferred to a shore establishment in the United Kingdom or a non-seagoing ship in home waters, or where his whereabouts are not known, the parcel should be returned in the ship's mail bag to the G.P.O. and should be endorsed "Addressee left ship." In cases where the addressee is known to have been transferred to another seagoing ship or to a shore establishment abroad such parcels may be redirected to him. In no circumstances is a parcel containing duty-free tobacco to be redirected to an addressee in a non-seagoing ship or establishment in the United Kingdom.

In a recent case it has been reported that a gift parcel containing duty-free cigarettes was opened by the Commanding Officer of the ship concerned and the contents were distributed among the ship's company as the addressee had left the ship. Such a practice is irregular, as the gift cigarettes are the private property of the addressee; if they cannot be delivered to him by reason of his having left the ship they should be dealt with in accordance with the instructions in the preceding paragraph.

58. Tobacco Stalks and Stems

Naval authorities are responsible under K.R. & A.I., Article 919, Clause 14, for the collection and removal to Victualling Yards or Depots of tobacco stalks or stems originating in H.M. ships or in a privileged shore establishment.

59. Duty-free Concessions for Gift Parcels sent to the United Kingdom by Personnel in H.M. Forces Overseas

All ranks of H.M. Forces overseas are now permitted to send to the United Kingdom gift parcels free of duty, subject to an annual limit of £12 in value, and providing the parcels are pre-paid at the usual postal rates and bear the appropriate concession label (A.F.W. 5192). The concession is limited to articles purchased and posted abroad. "Value" for the purpose of this concession is the value declared by the sender (i.e., the price paid for the article).

Such parcels must not weight more than 5 lb. (including packing), or contain—

- (a) drinkable spirits;
- (b) more than $\frac{1}{2}$ -lb. total weight of tobacco including cigars and cigarettes (200 cigarettes or 50 cigars equals $\frac{1}{2}$ -lb.) or Service tobacco or any tobacco marked "H.M. ships only";
- (c) more than $\frac{1}{2}$ pint of scent;
- (d) more than 2-lb. of any one foodstuff;
- (e) N.A.A.F.I. stores, other than those of local origin.

Parcels may be sent as letter packets and registered if so desired. In such cases normal letter postage and registration fee will be payable and the letter packet must be within the maximum weight of 4-lb. permitted in letter post.

It has been approved that the minimum unit value of official Customs Declaration labels (A.F.W. 5192), should be 10s. each and that the maximum value of the parcels which may be sent per annum by any one individual should be restricted to £12. The Customs Declaration labels will be issued in denominations of £8 (yellow), £6 (red), £4 (green), £2 (white), 10s. (blue). Supplies of these labels are to be obtained through the local British Military Authority. In Canada, Australia and New Zealand, the Customs Declaration labels are to be obtained from the Military or Army Headquarters at Ottawa, Canberra and Wellington respectively.

One or more 10s. blue labels may be used with other denominations for intermediate values from 10s. up to the £12 annual limit. Not more than 24 parcels may be sent per annum by any one individual under this concession.

The officer authorizing the issue must sign each label and insert the name of the individual to whom it is issued. The label must also be signed and dated by the sender. Pending issue of the new 10s. labels all alterations to existing A.F.W. 5192 must be initialled by the issuing officer.

The parcels will be released in the United Kingdom free of Customs duty (including Purchase Tax) and without import licence. They will, however, be subject to Customs examination. *Parcels not bearing the concession label (A.F.W. 5192) and parcels contravening the restrictions set out above will be charged full rates of Customs duty.*

This concession applies to all personnel including Women's Auxiliary Services of Navy, Army and Air Force and Dominion, Colonial and Allied personnel serving with H.M. Forces overseas, and in no way limits the number of ordinary non-concession gift parcels which may be despatched.

All practicable steps should be taken to prevent abuse of this concession, details of which should be published in local orders.

IMPORT OF FOODSTUFFS

60. As from the 1st December, 1942, the concessions allowed under paragraph 7 of the Board of Trade Importers Notice No. 106, import licences will not be required for the importation, *inter alia*, of:—

- (a) Foodstuffs, the property of British (including Empire) seamen wherever domiciled, other seamen domiciled in the United Kingdom, passengers and R.N. personnel, provided that in the case of imports from Eire, the total quantity of foodstuffs does not exceed 7-lb. and that no one foodstuff (whether rationed or unrationed) within that quantity exceeds 2-lb.

Naval personnel arriving from ports in Eire and making use of this concession are reminded that the Eire authorities prohibit the export of foodstuffs from Eire except under licence.

- (b) Seamen, passengers, and Royal Navy personnel arriving from ports in other countries, including persons on vessels which may call at a port in Eire as part of a normal voyage may, under this concession, import foodstuffs without import licences, provided the total quantity does not exceed 25-lb., and that no one foodstuff (whether rationed or unrationed) within that quantity exceeds 5-lb.

Any Customs duty chargeable on foodstuffs imported under this concession must be paid, if the quantity exceeds the amount ordinarily allowed free of duty. Goods imported under the concession must be duly declared and produced to the Customs Officer at the time of landing, and any quantities of foodstuffs in excess of the limits mentioned above will not be allowed to be imported by Naval personnel and will be subject to seizure by Customs.

The quantities of perishable and other foodstuffs which may be imported under this Admiralty Fleet Order are subject to the maximum limits mentioned above and are to be carried at the discretion of the Commanding Officer, who will be guided by the stowage facilities available.

GIFTS OF FOOD FROM ABROAD

61. The following notice regarding gifts of food sent to the United Kingdom from abroad has been issued by the Ministry of Food and is promulgated for the information of Naval personnel. It should be noted that these regulations do not affect in any way the concession notified in paragraph 60 above whereby Naval personnel are permitted to bring ashore as personal property on arrival in this country a maximum of 25-lb. of foodstuffs, no one rationed commodity in that total to exceed 5-lb. (*Note.*—In the case of imports from Eire the maximum limit is 7-lb. and no one foodstuff within that quantity must exceed 2-lb.)

MINISTRY OF FOOD

GIFTS FROM ABROAD

(a) The procedure regarding gifts of food sent to the U.K. from abroad has been reviewed by the Ministry of Food and in order to conserve shipping space for the more urgent supplies such gifts will be allowed only subject to the following conditions:—

(b) *Bona fide* unsolicited gifts whether they include rationed foods or not may be received from abroad by parcel post addressed to individuals. No parcels may exceed 5 lb. gross weight or contain more than 2 lb. of any one foodstuff. The maximum of 5 lb. will also be applied by the Board of Trade in the case of non-foodstuffs. No permit or licence is required in such cases and all parcels must be clearly marked as gifts.

(c) A gift cannot be regarded as "unsolicited" where it has been received as a result of some prior communication sent by the recipient to the donor. Moreover, the receipt of gifts at frequent intervals cannot be permitted.

(d) Licences which have been granted to importers to receive individual gifts in bulk for distribution through the parcel post on arrival in the United Kingdom will not be renewed or any further licences of this type approved.

(e) Where well-wishers abroad desire to send larger quantities of foodstuffs (which must not include rationed foods) they must first arrange for some responsible organization in this country formed for charitable or similar purposes to be the recipient of such gifts. Application for a licence must then be made to the Ministry by the organization, which will be required to give an undertaking that the goods will be consumed within that organization. For example, if the recipient is a hospital the food would be supplied to patients or members of the staff.

(f) In the case of neither parcels nor larger consignments will it be permitted to send any money out of the United Kingdom in respect of gifts of food.

(g) Attention is drawn to the provision of the Rationing Order, 1939 (S.R. & O. 1856), under which it is an offence to obtain or attempt to obtain or to supply or to attempt to supply any rationed food in excess of the ration. It is an offence therefore to send abroad for supplies of rationed food.

(h) These regulations will be applied in respect of all gifts despatched from abroad after 28th June, 1941.

Where gifts are consigned to individuals in this country otherwise than in accordance with the above regulations the Ministry of Food have stated that the gift parcel of food will be liable to confiscation by the Customs.

62. Procedure for Recovery of Duty on Dutiable Items of Victualling Yard Stores Issued on Repayment at Duty Paid Prices.

(1) The following is a reprint from the Manual of Victualling B.R.93, Volume 1, Chapter III, Section G.

(i) *Issues on Repayment.*—Issues of dutiable stores at duty-paid prices, which are authorized by the Admiralty, will be notified by that department to the Board of Customs and Excise. Should it be necessary, in an emergency, for local officers to authorize the issue of such stores at duty-paid prices to services not already covered by Admiralty approval, they are to furnish particulars of the issue to the local collector of Customs and Excise as early as possible. Care is to be taken that duty is recovered on all issues to services which are not entitled to duty-free supplies, and, in the case of any doubt, enquiry should be made of the local collector of Customs and Excise.

(ii) Duty-free service tobacco should in no circumstances be issued until Admiralty approval has been obtained for the inclusion of the establishment in the appropriate Customs Privilege List in accordance with instructions laid down from time to time in Admiralty Fleet Orders.

(iii) In the case of naval establishments, depots and base ships, victualling yards, etc., the amount of duty payable is to be recovered and paid over by the supply or other officer to the local collector of Customs and Excise at convenient dates, to be arranged locally. Accounts for duty on regular issues will ordinarily be settled quarterly, and on casual and isolated issues as soon after date of issue as possible.

(iv) The amounts tendered to the collector of Customs and Excise in payment of duty are to be accompanied by a statement showing:—

(a) The service or services in respect of which the duty-paid issues were made.

(b) The quantity of each kind of dutiable article issued, on which duty has been recovered during the period of account.

(c) The rates of duty charged.

(d) The amount of duty payable in respect of each description of goods.

(v) The account of the duty paid over is to be furnished in duplicate: one copy for retention by the collector of Customs and Excise, and the other for return to the supply or other officer, stamped with the official stamp of the collector and accompanied by an official form of receipt. The supply or other officer is to certify on the account that it is a correct and complete statement of the duty payable by him. A fraction of a penny in the total of any account may be ignored, but the exact amount of the duty in force should be recovered from individuals.

(vi) The amount of duty recovered should be debited, and the amounts paid over to the Collector of Customs and Excise credited in the yard or ship's cash account, and the credit voucher should contain a reference to the relevant debit voucher or vouchers, and be supported by the Collector's receipt.

(vii) In the event of a sea going ship issuing dutiable stores on repayment at duty-paid prices, a similar procedure should be followed, where practicable, but if payment to a local Collector of Customs and Excise is not practicable, payment of the amount of duty to the Board of Customs and Excise will be arranged at the Admiralty. In the latter event, a note should be made on the debit voucher that payment to the Customs has not been, and is not being made locally, and the statement referred to above should be attached to the voucher.

(viii) The rates of duty in force are promulgated in Admiralty Fleet Orders, and effect is to be given to them not later than the first day of the month following the receipt of the Order.

(2) *Issues of Dutiable Items of Provisions to Army and R.A.F. Personnel or Units Ashore in U.K.*—Duty is to be paid to the local Collector of Customs and Excise as a charge against Navy Votes on all supplies of provisions from Admiralty stocks to Army and R.A.F. personnel or units, except that when such personnel are victualled (i.e., provided with cooked meals in Naval establishments) payment of Customs Duty is arranged at the Admiralty as necessary, and no local action is required.

(3) *Losses in Transit of Dutiable Stores Consigned from H.M. Victualling Yards and Depots.*—All such losses are to be reported immediately to the local officer of Customs and Excise and payment of duty is to be made to the local Collector of Customs and Excise by the consignor as soon after report as possible. When the carrier is considered liable for the loss, the duty is to be recovered locally. When the carrier disputes liability for the loss of the stores, the matter is to be referred to the Director of Victualling for instructions.

(4) *Dutiable Stores Pilfered or Lost otherwise than in Transit, and Losses in Transit of Dutiable Stores Consigned from H.M. Ships.*—Particulars of such losses should be reported immediately to the local officer of Customs and Excise with a notification that the matter has been referred to the Admiralty (Director of Victualling). Adjustment of duty will in all such cases be made by the Director of Navy Accounts direct with the Accountant and Comptroller-General, H.M. Customs and Excise.

(5) *Miscellaneous Transactions.*—Particulars of returns of dutiable stores to contractors and sales of dutiable stores are to be notified by the Superintendent of the Victualling Yard, or other Store Officer concerned, to the local Customs and Excise officials, and the latter will examine the goods and assess the duty. Delivery of the goods is to be withheld until the Customs and Excise officials have been notified that the purchaser, or receiver, has paid the duty (or repaid the drawback).

63. Rates of Customs Duty

Chapter III, Section G, of the Manual of Victualling lays down the procedure for the recovery and payment of duty on dutiable stores issued on repayment at duty-paid prices from Admiralty stocks in the United Kingdom to services which are not entitled to duty-free supplies.

The current rates of Customs duty on dutiable items of Victualling Yard stores are published from time to time in Admiralty Fleet Orders.

The following table shows the items on which duty is payable and the rates of duty at present in force:—

	Gross Quantities			Small Quantities		
	£	s.	d.	£	s.	d.
Chocolate	0	13	3	0	0	1½
Coffee	0	0	2	0	0	2
Golden syrup	0	15	9	0	0	1½
Jams, marmalade	0	0	1½	0	0	1½
Lime juice... ..	1	3	11	1	3	11
Pickles, sweetened	0	4	0	0	0	0½
						bottle.
Rum (at proof strength)	7	19	4	7	19	4
Rum (at issuing strength)	7	12	2	7	12	2
Sugar	0	15	4½	0	0	1½
Tea... ..	0	0	6	0	0	6
Tobacco, leaf or strip	1	15	6½	1	15	6½
Tobacco, manufactured	1	18	0	1	18	0

Unless otherwise authorized by the Admiralty, duty at the above rates is to be paid to the Customs locally on all supplies of dutiable items of provisions from Admiralty stocks to non-Naval services, including Army and R.A.F. personnel or units.

When non-Naval personnel are victualled (i.e. provided with cooked meals) in Naval establishments payment of Customs duty is made at the Admiralty as necessary, and no action is required locally.

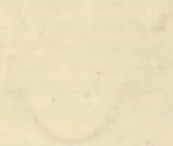
(K.R. & A.I., Articles 619 and 913 to 920.)

(A.F.Os. 2510/35, 1869/37, 4476/40, 3144/41, 345/42, 2234/42, 5586/42, 5884/42, 2682/43, 3920/43, 6108/43, 170/44, 285/44, 411/44, 3345/44, 1018/45,

1019/45 and 1952/45 are cancelled)

(C.A.F.Os. 2207/41, 143/42 and 2095/42 are cancelled.)

The first part of the paper is devoted to a general discussion of the problem. It is shown that the problem is of great importance in the theory of the structure of matter. The second part is devoted to a detailed study of the problem. It is shown that the problem is of great importance in the theory of the structure of matter. The third part is devoted to a detailed study of the problem. It is shown that the problem is of great importance in the theory of the structure of matter.



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