

CUSTOMS REGULATIONS AND PROCEDURE IN GREAT BRITAIN AND NORTHERN IRELAND.

CHAPTER I.

THE CUSTOMS SERVICE.

Management of duties.—The primary business of the Customs and Excise Department is the collection and management, under the directions of the Commissioners of Customs and Excise, subject to the control of the Treasury, of duties of Customs and Excise in Great Britain and Northern Ireland.* The present volume is concerned with Customs administration only, and accordingly officers of Customs and Excise are usually referred to as Customs officers or simply officers.

Non-revenue functions.—In addition to its main business of collecting and safeguarding revenue, the Customs and Excise Department has, especially of late years, become committed, by successive enactments of law, to the performance of services having little if any bearing on revenue interests. The majority of these extraneous services are performed on behalf of other Departments of Government, which have not a suitable staff available. Thus, Customs officers at the present time assist in controlling for other Departments the traffic in many non-dutiable goods which, on various grounds of public policy (e.g. for the protection of health), are subject to prohibition or special regulation on import or export.

Arrangement of Service.—Apart from the central establishment of the joint Customs and Excise Service in London, the Customs Service of Great Britain and Northern Ireland is arranged on the following lines:—

I. *Officers in charge.*—The coastline† of Great Britain and Northern Ireland is divided into areas, which are each in charge of a Collector, who is responsible for the Customs administration therein. Each area contains a head port and most of them contain also subsidiary ports and creeks. These subsidiary ports and creeks are in charge of officers of lower rank subject to the Collector's supervision.

* See note on the phrase "Great Britain and Northern Ireland" on page 100.

† As to the special conditions obtaining on the land boundary between Northern Ireland and the Irish Free State, see Chapter XII (Section C).