

to be entered separately, but the words "including supplementary" must be stated on the parcel-bill. Officers should satisfy themselves that the three different classes of parcels are entered in the columns provided for the 3 lb., 7 lb., and 11 lb. respectively.

843. An abstract of the contents of each parcel-mail received from London must be made on form C. & F. P.P. 6, and sent to the Inspector of Post-offices.

844. In all parcel-mails received from or *via* Australia, the names of steamers conveying the parcel-mails from Australia to New Zealand are to be entered on the parcel-bills unless they already appear thereon.

845. Parcels which may be received from places abroad as registered are to be treated as such and the registration continued to destination.

846. The lids of boxes should be carefully unscrewed, and the boxes, lids, and screws preserved. At least two officers should check the parcels by the lists. The number of the parcel-bill and the entry number will be found marked on the Customs declaration form attached to the parcel. The numbers and the names of addressees should be called by one officer to the other, and each entry ticked if correct. Any discrepancy must be noted on parcel-verification certificate C. & F. P.P. 5, and forwarded with the parcel-bill to the Inspector of Post-offices.

847. On receipt of information respecting a foreign parcel-mail to arrive, the Chief Postmaster should apprise the Collector of Customs, and arrange for the examination and assessment of duty. (See Rule 935.)

848. The parcels as they are unpacked should be placed in convenient heaps to facilitate the Customs examination. As postal officers take the position of "importers" in respect of parcels, the parcels are in all cases to be opened by them when required by the Customs officials.

849. After examination of a parcel, the greatest care should be taken to securely repack the contents and restore the parcel as far as possible to its original condition.

850. When the duty of charging has been completed, the parcels are to be further dealt with as directed in the instructions for collection of Customs duty, and addressees should be notified by means of the card C. & F. P.P. 15. Parcels for country offices should be forwarded to the money-order office nearest to the address of the parcel for the collection of duty and delivery, and that office should advise the addressees on card C. & F. P.P. 3.

851. After every parcel-mail has been examined by Customs officers all the parcels marked "Invoice" should be carefully gone through. If any of these appear to be wrongly marked they should be brought under the notice of the Collector for assessment of duty in order to avoid any needless delay in delivery.

852. Parcels addressed to officers of H.M. ships or to their wives are exempt from Customs duty and redirection charges. (See Rule 948.)

853. Chief Postmasters are authorized to lend copies of parcel-bills received from places beyond the Dominion to the Customs officer, if such be required, to enable information to be gained as to the contents and values of dutiable parcels.

DEMURRAGE AND DELIVERY OF PARCELS.

854. The parcels remaining in the office to be called for must be examined daily with a view of ascertaining what parcels have become liable to demurrage. (See Guide.) "Demurrage-due" labels must be affixed to all such parcels