

934. *Customs duties* payable on parcels must be brought on charge by Chief Postmasters under the heading of "Customs Duties," supported by forms Acct. 231A, 307A, 308A, or by the parcel-bill itself, as circumstances may require. Sub-Postmasters must treat the duty as a remittance from their chief office. The duty on parcels transferred from one office to another within the same postal district must be shown by chief offices in their accounts under the heading of "Remittances." Sub-accounting officers must be treated in the same manner as Sub-Postmasters.

935. When parcels are received at chief offices from places beyond New Zealand, a label, C. & F. P.P. 16, should be affixed to each. They should then be submitted to the Customs officers for examination and assessment of duty. Should any parcel be obviously marked "Invoice" in error, it should at once be brought under the notice of the Collector of Customs for re-examination, in order to avoid any needless delay in delivery. When this has been done, the parcel clerk, who must be regarded as a sub-accounting officer, should sort the parcels according to postal districts, including in his own district all sub-offices which can be served by him more conveniently than through their respective chief offices. He must then prepare lists on the backs of forms Acct. 231 (Certificate) and 231A (Notice) by the manifold-writing process, care being taken to see that the transfer paper is carbonized on one side only.

936. The lists to be prepared are as follows:—

- (a.) Lists of the parcels for delivery in each of the other postal districts. In this case the notice is sent with the parcels, and the certificate to the Chief Accountant, General Post Office.
- (b.) A list of parcels for delivery in his own district or at sub-offices in other districts which he can conveniently serve, and the duty payable thereon. The parcel clerk must then debit himself with the total amount of the duty as a remittance from the Chief Postmaster and forward the notice to him as an acknowledgment of the remittance. On receipt of this notice by the Chief Postmaster the parcel clerk will be debited with the remittance and the amount brought to charge as "Customs duties received."
- (c.) A list for each sub-office to which parcels may have to be sent for delivery. Credit must be taken by the parcel clerk, as a remittance, for the duty payable on such parcels, the certificates being sent to the Chief Postmaster as advice thereof, whilst the notices must accompany the parcels. On receipt of the certificates the Chief Postmaster will credit the parcel clerk, and, in the case of parcels sent to offices in his own district, he will debit such offices with remittances of the amount of duty charged thereon, and will take credit for the duty on parcels sent for delivery at offices in other districts as "Customs duties written off," and send the certificate to the Accountant in support of the entry.

937. On receipt of the notices and parcels at the offices to which they are addressed, the amount of duty shown thereon must be brought to charge as a remittance, and the notices, when duly signed and date-stamped, sent at once as an acknowledgment thereof to the Chief Postmaster, who will pair the notices with the certificates and file them. In the case of notices originating in other districts, the sub-accounting officer to whom they are addressed, and whose acknowledgment of receipt appears thereon,