

must be debited with a remittance by the Chief Postmaster of his district, and the amount then brought to charge as "Customs duty received," the notice being sent to the Accountant, General Post Office, with the Cash Account in which the debit entry appears.

**938.** Every exchange of parcels between sub-accounting offices, whether they are in the same districts or not, must be dealt with in accordance with the directions given to the parcel clerk in Rule 936 (c). The total of each list prepared must be entered separately in the Post Office Account as a remittance to Chief Postmaster, and the certificate must be forwarded to the Chief Postmaster attached to the letter-bill. Credit for the parcels transferred must not be claimed as part of a general remittance. A special entry should also be made on the payments side of the Sub-office Cash-book. Such remittances should also be specially noted on the Post Office Account (form Acct. 7).

**939.** In the case of parcels declared free of duty, or those upon which it cannot be assessed, pending production of an invoice, the words "Free" or "Invoice" must be written in the amount column of the original certificate and notice. The abbreviation "Nil" is not to be used to indicate that no duty is to be collected. On production of the invoice and the assessment of duty, if any, a fresh certificate and notice headed "Incidental Invoice" (forms Acct. 307 and 307A) must be prepared, upon which the word "Free," or the amount of duty, as the case may be, should be written, certified by the examining Customs officer as correct, and the duty accounted for in the usual manner.

**940.** When the whole or any portion of the amount of duty charged upon a parcel is cancelled or refunded, or when a dutiable parcel is redirected to a place outside New Zealand, credit should be taken therefor as a remittance by sub-accounting officers, and as "Customs duties written off" by the Chief Postmaster, the authority on form C. & F. P.P. 8 for the refund or cancellation being furnished in all cases.

**941.** An allowance of 5 per cent. may be claimed by postal officers on Customs duties assessed on articles received in mails otherwise than by parcel-post, also on that assessed upon any article not included in the advice or declared contents of any parcel received by parcel-post. A certificate and notice (forms Acct. 308 and 308A), headed "Incidental, detected by ——" (giving the officer's name), should be prepared and dealt with in the usual manner. The accounts for this allowance must be prepared and certified to by the Chief Postmaster on the last day of each quarter and forwarded to the Chief Accountant, General Post Office, for authority to pay to the officers by whom the detections were made.

**942.** The officer who actually detects the dutiable article is to be allowed two-thirds and the parcel officer one-third of the commission on all incidental letters and packets, whether registered or otherwise; and all the accounting is to be done through the parcel officer, the payment to that officer being made on account of the extra work entailed in the accounting and otherwise dealing with such articles.

**943.** On a parcel containing opium being detected in the post it should be detained and the Chief Postmaster advised. He must immediately advise the Collector of Customs and the Secretary, General Post Office. When the detection results in prosecution and the recovery of penalties a reward will be paid by the Customs Department, which will notify the General Post Office when any reward is payable. The reward may be claimed meantime by the officer concerned.

**944.** The duty of making the local check on parcel-post transactions extends also to packages received in ordinary mails which