

are found to contain dutiable articles. A senior officer other than the clerk dealing with parcels must certify that all detected parcels are duly entered on forms Acct. 308 and 308A by initialling each parcel as an indication that it appears on the list. A further check should be established by ascertaining that incidental detected parcels transferred on forms Acct. 231 and 231A have, prior to transfer, been accounted for. This may be effected by comparison of form Acct. 231 with the record of detected parcels kept for the purpose of claiming the commission allowed by the Customs Department. The entries in this book should be made when the parcels are initialled by the Chief Clerk, and each batch verified by his signature in the record.

945. It is the duty of any officer who has reasonable grounds for supposing a package contains dutiable articles to bring the package under the notice of the Chief Postmaster, the Assistant Postmaster, or the Chief Clerk. On no account may the duty be assessed by an officer of the Post and Telegraph Department.

946. Officers must use discrimination in challenging packets of mail-matter supposed to contain dutiable articles. Parcels are not to be challenged haphazard.

947. The balance due on undelivered parcels must be shown in the Post Office Account, under the head of "Balance due from Accounting Officer," as "Customs duties outstanding." It is to be ascertained by keeping a docket showing the number, surname of addressee, and amount of duty on each parcel and removing the docket on delivery of the parcel.

948. Parcels addressed to officers of H.M. ships are to be delivered without payment of duty and without examination. This privilege is also to apply to the wives of officers. (See Rule 852.)

949. Circulars imported in bulk into the Dominion are liable to Customs duty. Certain firms in New Zealand issuing large numbers of circulars occasionally have the circulars posted singly from abroad to the firm's customers. Chief Postmasters and Postmasters are therefore required to give careful attention to any large number of circulars reaching their offices, with a view of determining whether any illegitimate practice is being resorted to. The arrival of such circulars is to be reported to the Secretary, as well as the arrival of catalogues in bulk. (See Post and Telegraph Guide.)

950. Dutiable circulars from abroad liable to Customs duty of 6d. or more in total value are to be treated as incidental detected parcels, and held until duty is paid by senders or agents. In cases where duty would be less than 6d. in total value, circulars are to be delivered free. If duty cannot be applied for within New Zealand, but not otherwise, the Secretary should be advised. The detention of such circulars, &c., should be announced by memo., the weight of circulars, rate of duty, and total amount as assessed by the Customs officer being supplied. A separate report must be furnished in respect of the dutiable matter of each firm, and of each consignment.

951. The Customs duty assessed on parcels received from places beyond the Dominion must be entered in a column to be ruled for the purpose in that headed "Remarks" on the right-hand side of the parcel-bill which accompanies the parcels.

952. The course to be pursued on arrival of a parcel-mail is as follows:—

(a.) The number of parcels entered upon the accompanying parcel-bill must be verified by an actual count. The Customs docket, C. & F. P.P. 16, must then be attached to each parcel,