

and when the duty has been assessed the particulars thereof must be entered upon the parcel-bill against each entry, and the total amount of such duty brought to debit by the parcel clerk as a remittance. It will therefore appear as a debit in the Daily Cash Account under head of "Customs Duty received," and as a credit under the head of "Remittances to Sub-offices," the parcel-bill being sent with the Daily Cash Account to the Accountant, General Post Office, in support of the former entry.

(b.) Credit for parcels transferred to other districts must be taken in accordance with the directions given.

(c.) In the case of parcels declared free of duty, or those upon which duty cannot be assessed pending production of an invoice, the words "Free" or "Invoice" must be written in the column for "Amount of Duty" in the parcel-bill.

(d.) Where no parcel-bill comes to hand, or when it is not rendered in duplicate, the particulars of the duty upon all parcels must be entered upon the special certificate and notice forms. (Acct. 319 and 319A.)

(e.) The duplicate copy of the parcel-bill must be sent to the Inspector of Post-offices.

953. At the close of each year Chief Postmasters must furnish to the Chief Accountant, General Post Office, a return on form Acct. 243, showing the number and value of insured parcels, and the total premiums received for insurance thereof (a) at the chief office, (b) at each sub-office in the district. The return is to be compiled from the office copy of the parcel-insurance certificate, but on no account must ordinary postage on parcels be included in the statement.

954. Senders of parcels posted in the United Kingdom, Australia, and Papua and addressed to New Zealand may defray all charges arising on them, such as Customs duties, redirection fees, &c. Such parcels will be superscribed "Free of all charge," and should be accompanied by a parcel-franking notice. After assessment, the amount of the Customs duty and other charges should be entered in detail on the franking-notice form, and also advised, under "Remarks," opposite the entry on the copy of the parcel-bill which is sent to the Inspector of Post-offices. In the copy (or its substitute) sent to the Chief Accountant, General Post Office, "Franked" should be inserted opposite the parcel-entry. Care should be taken to see that franked parcels are described as such on the certificates of notice of transfer which accompany them to office of destination.

955. When the Customs duty upon a franked parcel cannot be assessed pending the production of the invoice, and it is found necessary to transfer the parcel to an office in another district, the word "Franked" should appear in the notice of transferred parcels. The franking-notice is to accompany the parcel. When a franked parcel upon which the Customs duty has been assessed is transferred to an office in another district, the word "Free" should appear in the money column on the back of the notice of transferred parcels.

956. When parcels indorsed or labelled "Free of charge" are received in the Dominion without a franking-notice, a duplicate should be made out on the New Zealand form, which will be supplied to offices receiving English parcel-mails, and the irregularity reported to the Inspector of Post-offices by verification note.

957. Parcel-franking notice-forms, when completed, should be sent to the Chief Accountant, General Post Office, pinned to the