

are to be affixed to the articles in place of postage-due stamps. No surcharged mail-matter is to be delivered until the sum due thereon has been paid, except in the case of private-bag holders. (See Rule 499.)

(b.) Any Postmaster, or other person engaged in the Postal service, who collects and fails to account for the postage due upon any article of mail-matter which he may deliver without having previously affixed and cancelled the special postage-due stamp is guilty of a breach of duty, and is liable to a penalty of £50.

497. (a.) At post-offices at which delivery of letters, &c., is not effected by postmen, postage-due stamps are not to be affixed until the postal packets are on the point of being delivered; and they are not to be affixed to matter forwarded by request of addressees, returned to writer, or sent to the Dead Letter Office.

(b.) At post-offices at which there is a delivery by postman postage-due stamps are to be affixed to all surcharged correspondence as soon as it is received in the postmen's branch, unless an order has been received for redirection, in which case the correspondence should be forwarded without affixing the stamps.

498. The office to which a surcharged article is redirected must return form Acct. 78 with the postage-due stamps affixed by the first mail after the article is delivered. If the article has to be again readdressed, a fresh form is to be prepared by the office making the second or subsequent redirection.

499. Postage-due articles for private-bag holders must have postage-due stamps affixed and cancelled before being placed in the private bags. To enable the value of the postage-due stamps to be recovered, the form "Redirected Postage Due" (Acct. 78) should be altered to suit, and enclosed with the letters.

500. If matter should arrive at a post-office with postage due thereon, and the Postmaster has no postage-due stamps in hand, he will collect the amount due, and, as soon as he can obtain postage-due stamps, will affix the amount in such stamps to a sheet of paper, cancel the stamps, and forward the sheet to the Chief Postmaster for transmission to the Controller of Accounts, with a statement of the facts.

501. (a.) When postage-due stamps have been affixed to refused, unclaimed, or other undelivered matter, credit must be obtained therefor by means of a claim on the Chief Postmaster for postage-due stamps on undelivered mail-matter. The Chief Postmaster will, when satisfied as to the correctness of the claim, arrange for a refund being made, and will take credit for the amount of such refund as "Postage refunded"; a notice (which must be prepared in duplicate by the manifold-writing process) on form Acct. 99 being sent to the Controller of Accounts, with the Daily Cash Account in support of such entry. The counterpart of the notice must be sent with the undeliverable mail-matter to the Dead Letter Office, as an advice of the fact that credit has been taken for the postage-due stamps affixed thereto.

(b.) When postage-due stamps have been affixed to correspondence subsequently redirected, a claim stating the amount due and the name of the person from whom it is to be collected must be attached to and sent with the letter. The Postmaster receiving the same must detach the claim and return it by next mail, with amount of uncanceled postage-due stamps enclosed, to the Postmaster making the claim, who, in case of failure to secure a return of the stamps, must report the circumstances to the Controller of Accounts.

502. When a letter is received for delivery surcharged above the proper amount the Postmaster must not alter the surcharge. He should weigh the letter before delivering it, and mark the