(form P.P. 49). The weights of ordinary and supplementary mails are not to be entered separately, but the words "including supplementary" must be stated on the parcel-bill. Ordinary parcels from London are not entered separately on the parcel-bill, the total number only being advised. Transit parcels are entered briefly and the number at each point of the scale shown. Insured, cash-on-delivery, returned, and redirected parcels are advised individually on the parcel-bill, and officers should satisfy themselves that these parcels are correctly entered in the columns provided. Great care is to be taken to see that the number of all parcels received in each class agrees with the number advised on the summary of the parcel-bill.

- 650. An abstract of the contents of each parcel-mail received from London must be made on form P.P. 20, and sent to the Secretary.
- 651. In all parcel-mails received from or via Australia, the names of steamers conveying the parcel-mails from Australia to New Zealand are to be entered on the parcel-bills if they do not already appear thereon.
- 652. Parcels which may be received from places abroad as registered are to be treated as such and the registration continued to destination.
- 653. At least two officers should check the parcels by the lists. The number of the parcel-bill and the entry number will be found marked on the Customs declaration form attached to the parcel. The numbers and the names of addressees should be called by one officer to the other, and each entry ticked if correct. Any discrepancy must be noted on parcel-verification certificate P.P. 50, and the form forwarded with the parcel-bill to the Secretary.
- 654. (a.) On receipt of information respecting a foreign parcelmail to arrive, the Chief Postmaster should apprise the Collector of Customs, and arrange for the examination and assessment of duty. (See Rules 846–854.)
- (b.) On receipt of a parcel-bill at chief offices from places beyond New Zealand, including Western Samoa, the senior parcels clerk will stamp "Invoice" against all those entries which experience proves will require the production of an invoice as a guide to assessment, and for the entries so marked a card on form P.P. 36 must be prepared for posting on the subsequent arrival of the mail.
- 655. Chief Postmasters are authorized to lend copies of parcelbills received from places beyond the Dominion to the Customs officer, if such be required, to enable information to be gained as to the contents and values of dutiable parcels.
- 656. (a.) The parcels as they are unpacked should be placed in convenient heaps to facilitate the Customs examination. As Postal officers take the position of "importers" in respect of parcels, the parcels are in all cases to be opened by them when required by the Customs officials.
- (b.) After examination of a parcel, the greatest care should be taken to securely repack the contents and restore the parcel as far as possible to its original condition.
- 657. When the duty of charging has been completed, the parcels are to be further dealt with as directed in the instructions for collection of Customs duty, and addressees should be notified by means of the card P.P. 39. Parcels for country offices should be forwarded to the money-order office nearest to the address of the parcel for the collection of duty and delivery, and that office should advise the addressees on card P.P. 39.
- 658. After every parcel-mail has been examined by Customs officers all the parcels marked "Invoice" should be carefully gone through. If any of these appear to be wrongly marked they should be brought under the notice of the Collector for assessment of duty in order to avoid any needless delay in delivery.