

846. (a.) On arrival of the mail all "invoice" parcels must be separated from those upon which the duty can be immediately assessed, and, after affixing a label P.P. 28 thereto, the latter parcels are to be submitted to the officers of the Customs Department in attendance, for the purpose of being assessed, the duty being entered on the label mentioned.

(b.) A Postal officer shall call to a Customs officer the particulars of duty assessed, and the latter officer shall make the necessary entries on the parcel-bill, or on form Acct. 48 as circumstances require, occasionally verifying the particulars called, by an actual inspection of the label affixed to the individual parcels: provided that at Auckland, Wellington, Christchurch, and Dunedin where Customs officers are unable to perform the duties herein set forth they may be done by Postal officers, but the Customs Inspector must periodically check the particulars inserted on the parcels-bill or Acct. 48 against some of the parcels.

When the entries are completed, the Customs officer shall initial at the foot of each sheet and against the total amount shown on the document, and affix his stamp as an indication of the correctness of the entries shown thereon. Any alterations must also be initialled. Parcels received at the four principal centres addressed to other offices at which a Customs officer is available must be entered on the transfer form as "Invoice" in compliance with the regulation of the Customs Department that the duty should only be assessed at the office of destination (if a Customs officer is in attendance there). The receipt of a parcel shown on form Acct. 51 as "Invoice" must not necessarily be taken to mean that the production of an invoice is indispensable, but that the duty on as many parcels as possible is to be assessed from the particulars shown on the "declaration of contents" label affixed to the parcel without sending out "invoice" cards.

(c.) When this has been done, the parcel clerk, who must be regarded as a sub-accounting officer, should sort the parcels according to postal districts, including in his own district all sub-offices which can be served by him more conveniently than through their respective chief offices. He must then prepare lists on the backs of forms Acct. 51 (Certificate) and (Notice) by the manifold-writing process, care being taken to see that the transfer paper is carbonized on one side only.

(d.) The lists to be prepared are as follows:—

- (1.) Lists of the parcels for delivery in each of the other postal districts. In this case the notice is sent with the parcels, and the certificate to the Controller of Accounts.
- (2.) A list of parcels for delivery in his own district or at sub-offices in other districts which he can conveniently serve, and the duty payable thereon. The parcel clerk must then debit himself with the total amount of the duty as a remittance from the Chief Postmaster and forward the notice to him as an acknowledgment of the remittance. On receipt of this notice by the Chief Postmaster the parcel clerk will be debited with the remittance and the amount brought to charge as "Customs duties received."
- (3.) A list for each sub-office to which parcels may have to be sent for delivery. Credit must be taken by the parcel clerk, as a remittance, for the duty payable on such parcels, the certificates being sent to the Chief Postmaster as advice thereof, whilst the notices must accompany the parcels. On receipt of the certificates the Chief Postmaster will credit the parcel clerk, and, in the case