

of parcels sent to offices in his own district, he will debit such offices with remittances of the amount of duty charged thereon, and will take credit for the duty on parcels sent for delivery at offices in other districts as "Customs duties written off," and send the certificate to the Controller of Accounts in support of the entry.

(e.) On receipt of the notices and parcels at the offices to which they are addressed, the amount of duty shown thereon must be brought to charge as a remittance, and the notices, when duly signed and date-stamped, sent at once as an acknowledgment thereof to the Chief Postmaster, who will pair the notices with the certificates and file them. In the case of notices originating in other districts, the sub-accounting officer to whom they are addressed, and whose acknowledgment of receipt appears thereon, must be debited with a remittance by the Chief Postmaster of his district, and the amount then brought to charge as "Customs duty received," the notice being sent to the Controller of Accounts, with the Cash Account in which the debit entry appears.

(f.) Every exchange of parcels between sub-accounting offices, whether they are in the same districts or not, must be dealt with in accordance with the directions given to the parcel clerk in Section (d) (3) herein. The total of each list prepared must be entered separately in the Post Office Account as a remittance to Chief Postmaster, and the certificate must be forwarded to the Chief Postmaster attached to the letter-bill. Credit for the parcels transferred must not be claimed as part of a general remittance. A special entry should also be made on the payments side of the Sub-office Cash-book. Such remittances should also be specially noted on the Post Office Account (form Acct. 60).

(g.) In the case of parcels declared free of duty, or those upon which it cannot be assessed, pending production of an invoice, the words "Free" or "Invoice" must be written in the amount column of the original certificate and notice. The abbreviation "Nil" is not to be used to indicate that no duty is to be collected. On production of the invoice and the assessment of duty, if any, a fresh notice headed "Incidental Invoice" (form Acct. 50) must be prepared, upon which the word "Free," or the amount of duty, as the case may be, should be written, certified by the examining Customs officer as correct, and the duty accounted for in the usual manner.

(h.) When the whole or any portion of the amount of duty charged upon a parcel is cancelled or refunded, or when a dutiable parcel is redirected to a place outside New Zealand, credit should be taken therefor as a remittance by sub-accounting officers, and as "Customs duties written off" by the Chief Postmaster, the authority on Customs form No. 79 for the refund or cancellation being furnished in all cases.

847. Receipts for Customs duty received may be given by the receiving officer on request under the following conditions:—

(a.) In pass-books, provided that the principal of the firm concerned certifies in writing at the beginning of such book to the following effect: "The initials of the Postal or Customs Cashier in addition to the impression of the official stamp in this pass-book, will be accepted (by my firm or myself) as sufficient receipt for moneys paid."

The numbers of the parcels should be inserted against each entry in the pass-book, and the amount paid is to be shown in figures and words at length.