

(b.) An extra copy of the entry form, printed in red ink, may be receipted, provided the form of receipt is printed thereon, also in red ink :—

“ Received from                      this                      day of                      , 19                      ,  
    the sum of                      pounds                      shillings and  
    pence in full payment of the above account.  
 “ (Date-stamp.)

“ For Postmaster.”

Under no circumstances are duplicate entry forms, printed in black, to be initialled, signed, or stamped, and furnished to importers as receipts.

(c.) In giving receipts under clauses (a) and (b) above no open spaces must be left either before or after the words. If such spaces exist, the receiving officer should rule them out. All alterations must be initialled by the receiving officer.

(d.) The entry form, which may be receipted, is to have the word “ Duplicate ” printed at the top. The filling-in of the form need not be in red ink.

(e.) Any firm may have its name printed in the receipt form, and, if so desired, the words “ By cheque No. ”

(f.) If any firm requires the latter form of receipt in addition to that in the pass-book it may be supplied.

(g.) All entries in receipts given under (a) and (b) must be made by the importers, and not by the receiving officer, whose only duty is to collect the duty, sign and date-stamp the receipt (if correct), and initial any alterations made in the receipt.

**848.** An allowance of 5 per cent. on the Customs duty assessed on an article received in a mail other than a registered or a parcel mail may be claimed by the Postal officer who detects the article. A notice (form Acct. 47), headed “ Incidental, detected by — ” (giving the officer’s name), should be prepared and dealt with in the usual manner. The accounts for this allowance must be prepared and certified to by the Chief Postmaster on the last day of each quarter and forwarded to the Controller of Accounts for authority to pay to the officers by whom the detections were made.

**849.** The duty of making the local check on parcel-post transactions extends also to packages received in ordinary mails which are found to contain dutiable articles. A senior officer other than the clerk dealing with parcels must certify that all detected parcels are duly entered on form Acct. 47 by initialling each parcel as an indication that it appears on the list and in the record of detected packages. A further check should be established by ascertaining that incidental detected parcels transferred on form Acct. 51 have, prior to transfer, been accounted for. This may be effected by comparison of form Acct. 51 with the record of detected parcels kept for the purpose of claiming the commission allowed by the Customs Department. The entries in this book should be made when the parcels are initialled by the senior officer and each batch verified by his signature in the record.

**850.** The balance due on undelivered parcels must be shown in the Post Office Account, under the head of “ Balance due from Accounting Officer,” as “ Customs duties outstanding.” It is to be ascertained by keeping a docket showing the number, surname of addressee, and amount of duty on each parcel and removing the docket on delivery of the parcel.

**851.** Customs duty assessed on parcels received from places beyond the Dominion must be entered on form Acct. 48 except in the case of those Administrations which advise the details of parcels on bills. In such cases the duty must be entered in a column to be ruled for the purpose in that headed “ Remarks ” on the right-hand side of the parcel-bill.