

852. The course to be pursued on arrival of a parcel mail is as follows:—

(a.) The number of parcels received must be verified by an actual count against the total number shown on the parcel-bill or summary, as the case may be. Where detailed parcel-bills accompany the mail the parcels must be checked against the entries. Where a summary only is received the following is the procedure:—

The parcels are to be sorted into three divisions—viz.,

- (1.) Parcels for local and sub-office delivery the contents of which are under the value of £1.
- (2.) Parcels for local and sub-office delivery the contents of which are of the value of £1 and over.
- (3.) Parcels for transfer to other offices within and without the district of the original receiving office.

Each parcel must be numbered and entered on form Acct. 48 in the following order:—

Assessed parcels described in (1);

Invoice parcels described in (2);

Transfer parcels described in (3).

The full details of assessed parcels must be shown on Acct. 48.

The commencing and last numbers only are to be entered on form Acct. 48 for invoice parcels. No other details are required except that the word "Invoice" must be entered in column (5).

To facilitate despatch, parcels for transfer must be allotted a separate set of numbers for each office to which they are transferred, each set commencing with the numeral "1." The commencing and ending numbers allotted to the parcels for each office with the name of the office and the word "Transfer" in column (5), are to be entered on form Acct. 48. No other details are required.

The total number of parcels must be worked out from the numbers allotted to the parcels, and entered on form Acct. 48 in the column provided for that purpose. This total must agree with the total shown on the summary furnished with the mail.

(b.) Credit for parcels transferred to other districts must be taken in accordance with the directions given.

(c.) In the case of parcels declared free of duty, or those upon which duty cannot be assessed pending production of an invoice, the words "Free" or "Invoice" must be written in the column for "Amount of Duty" in the parcel-bill when such documents are furnished. In all other cases the entries must be made on form Acct. 48.

(d.) The duplicate copy of the parcel-bill or summary, as the case may be, must be sent to the Secretary (Postal Division), General Post Office.

853. *Customs Duties written off.*—Under the head of "Customs Duties written off," credit must be taken for the duty on parcels readdressed to other countries forwarded to other postal districts, for the duty on unclaimed parcels sent to the Dead Letter Office, and for authorized refunds and adjustments. Refunds must in all cases be supported by a receipt on form Customs 79 with full particulars of the parcel to which the refund relates and the signature of the Customs officer authorizing it. Refunds of amounts of £2 or more are liable to stamp duty.

854. *Deer License Fees.*—The instructions with reference to fishing and game license fees apply in every respect to deer license fees also, and are to be followed. (See Rules 861 and 862.)

855. *Defence Department.*—(a.) *Receipts:* Amounts due to the Defence Department for the purchase of surplus military stores may be accepted at any money-order office. Each lodgment must be for the sum of 3*d.* in addition to the total value of the goods ordered. All lodgments must be tendered with the special form provided. The receiving officer will sign and date-stamp the form in the spaces