

**THE FOREIGN PARCELS (INLAND REVENUE) WARRANT
1905. DATED FEBRUARY 27, 1905.**

1905. No. 348.

Whereas it is desirable to make provision for the delivery from premises licensed for the manufacture of tobacco by the Commissioners of His Majesty's Inland Revenue for transmission by parcel post to places out of the United Kingdom, of such goods as the said Commissioners may from time to time allow, We, the Commissioners of His Majesty's Treasury, in exercise of the powers conferred upon us by the 14th section of the Post Office (Parcels) Act, 1882,* and of all other powers enabling us in this behalf, do, by this Warrant, made on the recommendation of the Commissioners of His Majesty's Customs and of His Majesty's Postmaster-General (testified by their respectively signing the same), order, direct, and declare as follows:—

- (1.) The Foreign Parcels (Customs) Warrant, 1885,† shall not apply to parcels of goods, delivered from premises licensed for the manufacture of tobacco by the Commissioners of His Majesty's Inland Revenue, hereinafter referred to as "bonded parcels."
- (2.) Every bonded parcel delivered from premises licensed for the manufacture of tobacco by the Commissioners of His Majesty's Inland Revenue to the sender shall be accompanied by an authority for such delivery signed by an officer of Inland Revenue.
- (3.) The officer of the Post Office accepting a bonded parcel duly accompanied by the Inland Revenue authority, shall give to the sender a certificate of the posting of the parcel.
- (4.) The certificate of posting thus given shall, for the purposes of section 104 of the Customs Consolidation Act, 1876,‡ relating to the exportation of bonded goods, be deemed to be evidence of an act equivalent to shipment under that section.
- (5.) The delivery of bonded parcels from premises licensed for the manufacture of tobacco by the Commissioners of His Majesty's Inland Revenue shall be subject to such bond and to such special conditions as the said Commissioners may from time to time prescribe.

* 45-6 V. c. 74.

† Printed St. R. & O. Rev., 1904, "Post Office," p. 59.

‡ 39-40 V. c. 86.

- (6.) If any claim shall be made on the Postmaster-General for compensation in respect of the loss of or damage to any bonded parcel, that claim shall, in the absence of proof to the contrary, be deemed to be conclusive evidence that such parcel has not been duly exported and that its contents have gone into consumption in the United Kingdom, and any drawback paid shall be repaid by the tobacco manufacturer.
- (7.) This Warrant shall come into operation on the first day of April, 1905.
- (8.) This Warrant may be cited as the "Foreign Parcels (Inland Revenue) Warrant, 1905."

Dated this twenty-seventh day of February, 1905.

Ailwyn E. Fellowes,
H. W. Forster,

Two of the Commissioners of
His Majesty's Treasury.

T. J. Pittar,
F. S. Parry,

Two of the Commissioners of
His Majesty's Customs.

Stanley,
His Majesty's Postmaster-General.