

parcel-bill in which the respective parcels are advised. The parcels themselves are to be sent to destination for delivery free of charge.

**958.** The Inspector of Post-offices will forward franking-notices by each parcel-mail from Wellington, entered in detail on a special parcel-bill to London, which the despatching office will incorporate in the last sheet of the ordinary parcel-bill by inserting the amount claimed in the column provided.

**959.** Senders of parcels posted in New Zealand addressed to Australia and Papua may similarly pay Customs and other charges ordinarily payable by the addressee. (See Rules 882-85.) The form C. & F. P.P. 31 is to be filled up by the sender, who must be requested (1) to mark the parcel "To be delivered free of charge," (2) to affix personally to the form the stamps in payment of the deposit and fee, and (3) to see that the receipt at the foot of the form is filled up, signed, and handed back to him. The fee chargeable is 6d., and the deposit is 1s. for each 4s. or fraction of 4s. of the declared value of the parcel. The officer accepting a duty-prepaid parcel will require to affix thereto one of the labels (C. & F. P.P. 30), and then forward the parcel, accompanied by the form C. & F. P.P. 31, to the office from which the parcel will be despatched direct to Australia. The points to be observed by the final office of despatch are—(1) a franking-note (C. & F. P.P. 19) must be prepared and forwarded with the parcel, (2) an entry "Free of charge" is always to be shown on the parcel-bill against all duty-prepaid parcels, and (3) the form (C. & F. P.P. 31) made out by the sender, undertaking to pay the necessary charges, must be attached to the copy of the parcel-bill which is sent to the Inspector of Post-offices. A final settlement will take place when the amount due has been notified by Australia. An undertaking to pay charges under this arrangement cannot be accepted when the sender is residing only temporarily in New Zealand, or is unable to give a settled address in this Dominion.

**960. Income-tax.**—Postmasters in charge of accounting offices must observe the following general instructions in the collection of income-tax:—

- (a.) Tax-notices will be issued to taxpayers, each tax-notice being distinguished by a register number, and having a small docket attached to it, to be retained by the officer who receives the tax. Taxpayers will be requested to present these tax-notices when tendering payment.
- (b.) In every case, however, where the tax-notice is not presented, or is presented without the docket, the Postmaster should not accept payment, but should request the taxpayer to procure a post-office order in favour of the Commissioner of Taxes for the amount due and to forward it to his office, in Wellington, whence a receipt will be transmitted in due course. In the event of any demur being made to this mode of remitting, if the amount due is under 10s., stamps will be accepted in payment at the Income-tax Office, and cheques will be received for all amounts over 10s., but in the case of any cheque drawn for payment at a bank outside a radius of ten miles of the office at which it is tendered in payment of tax, or of the bank at which it would in ordinary course be presented for credit or payment, exchange is chargeable. To any such cheque for £20 or under £20, 6d. exchange should be added; for every additional £10 or fraction of £10, 3d. extra should be added. Should any tax-notice be presented and payment of the tax tendered prior to the due date the money should