

be accepted. No sum can, in any case, be received by way of payment on account.

- (c.) Every payment is to be immediately entered in the form of Statement of Income-tax, and all the particulars of the payment given which are required by the headings of the form and by these instructions. The form of receipt printed on the account, or notice to the taxpayer, must be signed, and the office-stamp affixed at the place indicated. The docket, showing the amount received in figures only, and bearing the initials of the receiving officer and the date-stamp, is to be detached and sent in with the statement.
- (d.) At offices supplied with copying-presses the statements must be written in copying-ink, and press copies retained for journals. At other offices duplicates of the statements must be written out and filed.
- (e.) The amount of income-tax received daily is to be entered in the Post-Office Cash-book, and treated as part of the balance due on Post Office Account to be remitted by Sub-Postmasters to Chief Postmasters, and by Chief Postmasters to the credit of the Post Office Account. The statements of the tax received during each period for which the Post Office Account is rendered should be entered in and forwarded with that account. A summary must be furnished by each Chief Postmaster with his Post Office Account Current showing the amount of income-tax received at his own office and at every office in his postal district for the period of the account, and the total of this summary is to be brought to charge in the account.
- (f.) The date of expiration of the days of grace in respect of the tax will be duly published in the Official Circular. Ten per cent., or 2s. in the pound, must accordingly be added to all amounts not paid on or before that date; but officers are instructed to accept payment of tax without the addition of 10 per cent. up to 5 p.m. on such date. Tax received by a Postmaster through the post may be accepted without the penalty, provided the envelope shows the post-mark of the office at which it was posted on a date prior to that following the last day of grace. In such cases the envelope must accompany the docket with the Postmaster's accounts. The tax, if tendered without the addition, should be accepted, but the words "Ten per cent. still due" are to be written across the receipted tax-notice, the attention of the taxpayer being first drawn to the liability and payment requested. When the addition of 10 per cent. is collected it should be shown in the column provided in the statement, and the amount entered in the space provided. Care must be taken not to omit to detach the dockets, as they are required for posting the Income-tax Registers.
- (g.) Particular attention is called to the necessity for entering tax and addition of 10 per cent. separately under their respective headings in the form of statement.
- (h.) If any complaint be made by a taxpayer as to alleged over-charge or otherwise, the Commissioner of Taxes requires that the Postmaster place facilities in the way of the taxpayer communicating with the Commissioner. In any case where the days of grace are about to expire it