

will be better for the taxpayer to pay the amount and make application for a refund of the amount alleged to be overpaid, thus avoiding the 10-per-cent. addition.

- (i.) Should any Postmaster notice that letters marked "On Tax, Valuation, or Advances Business only" bear the address of any one who may have removed to any other locality he is authorized to alter such address, and is requested to expedite the delivery of such letters as far as possible.

961. Land-tax.—The regulations relative to income-tax apply in every respect to land-tax also, and are to be followed.

962. Valuation Revenue.—Fees ranging from 6d. to £1 1s. are payable for certified extracts from the valuation rolls. These when tendered should be accepted and brought to debit as "Valuation revenue" and the particulars entered on the special form of statement. Under the same heading, and subject to the same conditions, must be brought to charge the amounts payable by local bodies as their proportion of the cost of the Government valuation of land.

963. New Zealand State-guaranteed Advances Receipts.—Any payment whatever tendered for lodgment to the credit of the New Zealand State-guaranteed Advances Office must be accepted at any money-order office within the Dominion, and in cases where the instalment notice is not produced a receipt must be given on that Department's form No. 2. Lodgments are to be treated in all other respects in the manner prescribed in the instructions relative to Public Trust receipts.

964. Public Trust Receipts.—(a.) Postmasters in charge of money-order offices will accept lodgments for the credit of the Public Trust Office. The particulars of each lodgment must be furnished in duplicate on Public Trust Form 114 by the person making it. The forms must not be filled in by the Postmaster or the receiving officer, and are to be signed and date-stamped by the officer who receives the money. One of the forms is to be returned to the depositor, and the other sent to the chief office as an acknowledgment of a remittance of the amount which it represents. The Postmaster will debit himself with a remittance accordingly. The vouchers for lodgments made at a sub-office when received at the chief office must be stamped on the back with the date of receipt and the sub-office debited with a remittance of the amount which the vouchers represent. The vouchers must then be entered with those for lodgments made at the chief office in the Statement of Public Trust Receipts (Public Trust 115) and brought to charge under the heading provided. The fourth column on the statement, headed "Number," is not to be used by Postmasters, being reserved for use in the Public Trust Office only.

(b.) At offices where there is no properly registered mining association within the district Postmasters may accept the amount of any levy under section 80 of the Coal-mines Act, 1908, as a Public Trust lodgment. A return of such deposits must be furnished on the form provided and sent to the Chief Postmaster, to be sent by him to the Mines Department.

965. Arms Act License Fees.—Dealers' licenses issued under the Arms Act, 1908, are forwarded by the licensing officers to Postmasters for delivery on payment of the prescribed fee of £1. The detachable butt must be retained and filed by the Postmaster delivering the license. Fees must be entered as "Arms Act" fees on form Acct. 190, showing date of payment, name of licensee, and number of license. Licenses not applied for within one month from the date on which they are received from the licensing officer