Income-tax and Receipt-stamp.

- 1232. Emoluments derived from colonial revenue or property are not subject to the Imperial income-tax; and such emoluments are not to be included in the claim for exemption from the tax on income derived from Great Britain.
 - 1233. No receipt-stamp need be attached in New Zealand.
- 1234. No payment of any kind is to be made except on documents furnished by the Post and Telegraph Department, care being taken that each form is properly completed, especially in regard to declarations, which must be made before the duly authorized persons.

Applications for Pension.

1235. An applicant should write a letter giving particulars of service and sufficient facts about himself to establish his identity, attaching, if he has it, his certificate of discharge.

APPENDICES.

- A. List of Fines.
- B. List of Periodical Statements.
- C. List of Annual Returns.

APPENDIX A.

Schedule of Fines referred to in Clause 285 of Regulations.

	General.	£	8.	d.
1.	Attendance-book, making incorrect entry in	0	1	0
	Attendance-book, omitting to enter time in	0	0	3
	Cash, stamps, &c., neglecting to put away, in safe, or			
	to lock the safe	0	10	0
	Date-stamp, omitting to change or wrongly changing	0	2	6
	Departmental records, delaying return of	0	2	6
6.	Late attendance, clerks and operators, for every five			
_	minutes	0	0	3
7.	Late attendance, letter-carriers and messengers, for	_	_	_
0	every ten minutes	0	0	3
8.	Leaving office during hours of duty without permis-	^	0	
	sion	0	2	6
9.	Leaving office at night before work is cleared or	0	2	6
10	before being released Periodical accounts, postal or telegraph, neglecting	U	4	U
10.	to render, punctually	0	5	0
11	Strangers, admitting, into the instrument-room or		9	U
	mail-room without permission of the Secretary,			
	the Assistant Secretary, the Chief Telegraph			
	Engineer, the Chief Clerk, the Inspector of Post-			
	offices, the Inspector of Telegraph-offices, or a			
	Telegraph Engineer	1	0	0
		1	0	0
	Postal.	1	0	0
1.	Postal. Enclosed mails, neglecting to enter, on letter-bill	0	0	0 6
1. 2.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling	0	2	-
2.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly	0	2	0
2. 3.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal	0 0 0	2 1 1	0
2. 3. 4.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter	0	2	0
2. 3. 4.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter Letters addressed to other towns, missorting into	0 0 0 0	2 1 1 0	0 0 3
2. 3. 4. 5.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter Letters addressed to other towns, missorting into private boxes, each letter	0 0 0 0	2 1 1 0	0 0 3 0
2. 3. 4. 5.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter Letters addressed to other towns, missorting into private boxes, each letter Letters, neglecting to date-stamp, each letter	0 0 0 0	2 1 1 0	0 0 3
2. 3. 4. 5.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter Letters addressed to other towns, missorting into private boxes, each letter Letters, neglecting to date-stamp, each letter Letters, neglecting to deliver, at proper time, each	0 0 0 0 0	2 1 1 0 1	0 0 3 0 3
2. 3. 4. 5. 6. 7.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter Letters addressed to other towns, missorting into private boxes, each letter Letters, neglecting to date-stamp, each letter Letters, neglecting to deliver, at proper time, each letter	0 0 0 0	2 1 1 0	0 0 3 0
2. 3. 4. 5. 6. 7.	Postal. Enclosed mails, neglecting to enter, on letter-bill Hamper, box, &c., omitting to label, or labelling incorrectly Hamper, box, &c., omitting to seal Letters, missending, each letter Letters addressed to other towns, missorting into private boxes, each letter Letters, neglecting to date-stamp, each letter Letters, neglecting to deliver, at proper time, each	0 0 0 0 0	2 1 1 0 1	0 0 3 0 3