

by the paying officer. In the case of a special or general authority given by a Maori a certificate by a licensed interpreter must appear thereon to the effect that he has translated the contents, and that the Maori understands them.

(m.) That no payment is made to a person who is intoxicated.

768. The Treasury Regulations, not inconsistent with those contained herein, must be observed with respect to all claims against the Department.

769. A duty-stamp (2d.) must be affixed to the receipt if the payment amounts to £2 or more, salaries and wages excepted. The duty on a receipt may be denoted by an adhesive stamp, which is to be affixed and cancelled by the person by whom the receipt is given before he delivers it out of his hands. The duty may also be denoted by the impression of an automatic stamping-machine. The receipt is not to be deemed duly stamped unless the person required by law to cancel the duty-stamp cancels it by writing his name or initials and the date of payment on it. The Stamp Duties Department will take action in cases where the provision as regards legal cancellation is not carried out. Paying officers are warned against accepting any but legally cancelled duty-stamps on receipts or authorities. Stamps impressed by an automatic stamping-machine in payment of stamp duty must be cancelled in precisely the same manner as an adhesive stamp. Stamp duty is payable on receipts for retiring-allowances under the Public Service Classification and Superannuation Act. Payees should be requested to sign their names clear of the duty-stamp, which may be cancelled only by the payee initialling and writing the date in ink across it, and not with the office date-stamp. Before duplicate receipts can be exempted under section 119 of the Stamp Duties Act, 1908, two conditions must be fulfilled: (1) It must be shown that the receipts were given in sets pursuant to any custom of trade; (2) the unstamped parts must be clearly marked at the time the receipt is given, showing that they form part of the set.

For instance, a receipt marked "Receipt in duplicate [*or* triplicate]—second [*or* third] part—Original duly stamped" would, *prima facie*, be exempted from duty.

The mere marking of a receipt "Duplicate" does not render it exempt from duty. Neither will a duplicate receipt issued at any time after the original be exempt from duty.

770. (a.) Vouchers for refund of expenditure amounting to £2 and upwards are liable to stamp duty. In such cases the amount of the stamp may be added to the claim as "Duty-stamp for receipt, 2d."

(b.) Every receipt given for a refund of charges paid on telegrams, telephones, postage, or Customs duty is liable to stamp duty when the amount of any such payment is £2 or more.

771. Payees must be advised on form Acct. 29 of any voucher received for payment, with the exception of those countersigned or certified by Telegraph Engineers, who will despatch the necessary advice to payees of claims sent by them to the post-office for payment. Postmasters and other responsible officers must ensure that a supply of form Acct. 29 is kept in hand and that the advice is sent out in each case. The form is not to be prepared in respect of vouchers payable to the Railway Department. (See Rule 756.)

772. An authority to pay is not sufficient in itself. Any voucher issued by an officer of another Department must be properly completed and certified to before payment is made.