

poses. A special statement is provided for accounting for housing receipts, the total of which is to be debited in the Post Office Account under the special heading "Housing Act Receipts." Payments made under the Housing Act may be made at any money-order office. They must be made upon the prescribed form, which must bear the authorization of an officer of the Labour Department. The payments must be entered on the Statement of Miscellaneous Payments with other Department vouchers, and claimed credit for under that heading on the Post Office Account.

868. Immigration Department.—Repayments may be made to immigrants of the amounts deposited by them with the High Commissioner for New Zealand in London. A combination notice and voucher form will be forwarded by the High Commissioner to the Postmaster at the money-order office named by the immigrant as his place of destination, and a notice will be handed to the immigrant. The Postmaster's notice will be endorsed with the specimen signature of the payee, and upon presentation of the notice the Postmaster must, after satisfying himself regarding the identity of the claimant, obtain the signature to the voucher. After paying out the amount named, the combined voucher and notice, accompanied by the immigrant's notice, is to be forwarded as a remittance to the Chief Postmaster, who will claim the amount as a miscellaneous payment and forward the two documents to the Controller of Accounts in support of the entries in his statement. On no account is a payment to be made unless the Postmaster has received the proper notice from the High Commissioner and the corresponding notice is forthcoming from the immigrant.

869. 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 by the Tax Department to taxpayers in duplicate, each notice being distinguished by a register number. Taxpayers will be required to present both copies when tendering payment. The upper portion of the form is to be date-stamped, receipted, and returned to the taxpayer, while the lower portion (or duplicate), after being similarly treated, is to be retained by the officer who receives the tax, and forwarded by him in support of the entry in the statement.

(b.) Cheques should be accepted 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, or of the bank at which it would in ordinary course be presented for credit or payment, exchange is chargeable. To any such cheque, up to and including £20, 6d. exchange should be added; for every additional £10 or fraction thereof, 3d. extra should be added. A payment on account may be accepted, also any payment tendered before or after the due date. Payment should not be accepted without the demand. Unless the demand is produced, payment should be refused, and the taxpayer advised to remit direct to the Commissioner of Taxes.

(c.) Every payment is to be immediately entered on 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. No entry is to be made on the right-hand side of the heavy line. At the larger sub-offices receipts are, before entry daily, to be classified in accordance with the initial letter and serial number, and receipts for "persons," "companies," and "Natives" (on blue paper) are to be grouped.