

(d.) The date of expiration of the days of grace and the scale of penalty for non-payment by that date will be duly published in the Official Circular. The due date must in all cases be ascertained from the demands issued by the Land and Income Tax Department. Care should be taken that other dates which are entered on the demands are not mistaken for the due dates, which are clearly shown as such on the top of the forms. The penalty must be added to all amounts not paid on or before the date of expiration of the days of grace, but officers are instructed to accept payment of tax without the penalty 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 credit slip with the Postmaster's accounts. The tax, if tendered without the penalty, should be accepted, the attention of the taxpayer being first drawn to the liability and to the fact that, when the penalty has once been incurred, the law provides no authority for its remission. If the taxpayer declines to pay the penalty the words "Penalty still due," are to be written across the receipt and credit-slip. When the penalty is collected it should be shown in the column provided in the statement, and the amount entered in the space provided.

(e.) If any complaint is made by a taxpayer as to alleged overcharge 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 in which the days of grace are about to expire it will be better for the taxpayer to pay the amount and make application for a refund of the alleged overpayment, thus avoiding the penalty. The payment of the tax will not prejudice the taxpayer in any way when claiming a refund.

(f.) The special instructions issued each year must be carefully observed.

870. Justice Department (Mileage Fees and Coroners' Juries).—Bailiffs' mileage fees may be paid only when authorized by a Stipendiary Magistrate or by the Under-Secretary of the Justice Department. Payments made under the authority of Justices of the Peace, Clerks of the Court, or other persons will be disallowed. The amount payable will be represented by stamps affixed to the special form of voucher. Care must be taken to see that the value of the stamps affixed is not less than the amount shown on the face of the voucher, and that the stamps have been duly cancelled by the Clerk of the Court. The authority to pay must always be sent in attached to the voucher, and no payment may be made without it.

871. Payments to Coroners' juries may be made by Postmasters in charge of money-order offices on a voucher properly certified by the Coroner, accompanied by his authority to pay. The voucher will, as a general rule, contain the names of all the jurors engaged on any particular inquest, and the paying Postmaster must take credit for the payments made to any one or more of them on the day of payment, the names of the jurors not paid and the amounts set opposite their names must be struck out, and the voucher as amended sent to the chief office as a remittance of the amount actually paid. Should the jurors whose names are so struck out subsequently call for payment, they should be referred to the Coroner for the issue of a fresh voucher and authority. In order to guard against a double payment to any one or more jurymen, the Postmaster should make a note of the names of those paid on the original voucher.