

872. *Land-tax*.—The regulations relative to income-tax apply in every respect to land-tax also, and are to be followed. (See Rule 869.)

873. *Machinery Department: Inspection - of - machinery Fees*.—The Machinery Department will prepare demand notices to machinery and boiler owners for payment of the necessary fees. The demand will be prepared in duplicate, the original copy being posted to the owner and the duplicate to the Postmaster who is to collect the fee. The Postmaster's copy (duplicate) should be placed in numerical sequence (official number) on a file, and when the original copy is presented and payment tendered the duplicate should be withdrawn from the file and carefully examined to see that the particulars of each agree.

The form shows the amount of fee to be collected if tendered before a given date, and the amount to be collected if tendered subsequent to that date. This should be closely watched. If in order, both forms should be date-stamped and receipted, the original returned to the presenter, and the duplicate retained for accounting purposes and for attaching to the statement of machinery receipts (form Act. 112), which should show whether the fee is for a boiler or for machinery, and also the official and certificate numbers. On receipt of advice from the Controller of Accounts that the fee has been paid, the Machinery Department will post the necessary certificate direct to the machinery or boiler owner.

874. *Maori Land Boards*.—Payments on behalf of Maori Land Boards may be made through the medium of the Post Office in a manner similar to the present system of Treasury vouchers. The vouchers will be sent to the respective paying offices by the Registrar of each Board, with the usual request to pay encased thereon and signed by the Registrar. There is no restriction or limit as to amount, and payments are to be claimed for as remittances by sub-offices to their respective chief offices and by chief offices to Head Office as "Miscellaneous payments." Care must be taken to see that the vouchers are properly certified by a responsible officer of a Maori Land Board and otherwise completed before payment is made, and also that the order to pay is encased upon the voucher. The attention of paying officers is directed to the provisions of section 210 of the Native Land Act, 1909, which says that payment to an agent of a Native beneficiary is not in accordance with that Act. Payments authorized by Maori Land Boards must therefore be made to the Native named in the voucher personally and to no other person, even if an authority from the payee is presented. In order to guard against forgery, payment of Maori Land Board vouchers should not be made unless the identity of the payee is established to the satisfaction of the paying officer.

In cases in which more than one claimant is included on the same abstract for disbursements on behalf of the Maori Land Boards, payments may be made to claimants as they apply. Although desirable, it is not necessary for all claimants to attend on the same day. The paid amounts for which receipts appear on the voucher may be treated as cash until all claimants have been paid, but in no case is the voucher to be held for a longer period than one month from the date of receipt at the paying office. If at the close of one month there are entries still unclaimed, they are to be ruled out of the voucher, and the total carefully amended and passed through the accounts in the prescribed manner. Chief Postmasters must be advised by sub-offices of the deletions made from each voucher, and they in turn must advise the Controller of Accounts.

875. *Marine Department Survey Fee*.—Fees on account of the periodical survey of sea-going vessels may be accepted at any