

months from the due date. Persons presenting such coupons, warrants, or debentures should be requested to communicate with the Treasury.

885. Opossum Licenses.—The instructions with reference to fishing licenses also apply in every respect to opossum license fees, and are to be followed. In addition, each license issued must bear the certificate of the issuing officer that the consent required by Regulation 5 of the Opossum Regulations has been obtained. A form of certificate on a gummed slip has been provided for this purpose.

886. Orchard-tax.—Postmasters in charge of money-order offices will accept payment of orchard-tax. Attention is specially drawn to the fact that all orchards from which fruit is sold, as well as all orchards planted for the purpose of producing fruit for sale in the future, irrespective of age or whether such orchards are in bearing or not, come within the scope of the orchard-tax. The tax will be calculated at the rate of 1s. per acre or part of an acre, with a minimum tax of 2s. 6d. per orchard. The tax is due on the 1st November each year, and if any remain unpaid at the expiration of twenty-one days from due date a penalty of 10 per cent. additional tax will be imposed. The tax is to be accounted for on form Acct. 112 as "Orchard-tax Receipts," and dealt with in the same manner as land and income tax. The taxpayer will lodge the amount with a special form which has been issued by the Department of Agriculture. One portion of the form is to be handed back to the taxpayer as a receipt and the other portion retained and sent in with the statement. The days of grace expire on the 22nd November, and any tax tendered after that date must not be accepted unless 10 per cent. additional is added. In computing the additional tax, where fractions of a penny are involved the next full penny is to be charged—*e.g.*, 4d. on 3s., 5d. on 4s., 8d. on 6s., and 10d. on 8s., and so on. It may happen that Postmasters will be tendered the tax without the necessary forms issued by the Department of Agriculture. In such cases the taxpayers should be requested to fill in for each payment one of the forms that have been supplied for the purpose.

PENSION PAYMENTS: OLD-AGE, WIDOWS', MILITARY, WAR, EPIDEMIC, MINERS', POLICE WIDOWS'; IMPERIAL, AND NEW ZEALAND CIVIL SERVICE ACT, 1908.

887. Pension Payments.—Payments in respect of pensions authorized by the Pensions Department are to be claimed in the Daily Cash Account at chief offices under one or other of three headings, *viz.*: Old-age Pension Payments; War Pension Payments; Miscellaneous Pension Payments. The item "Miscellaneous Pension Payments" is to include all the payments of instalments of widows', military, miners', epidemic, and police widows' pensions. The particulars of each of these classes of pension are to be entered on a separate statement. Care must be taken to see that the amended heading is inserted in those cases in which no special statements are provided. The total of each statement of the miscellaneous group is to be entered on a summary headed "Miscellaneous Pension Payments," for which form "Widows 13A," suitably amended, is to be used. This summary must show, in addition to the total of each statement, the class of pension and the number of transactions. The total of the summary is to be entered on the Daily Cash and P.O. Accounts against the heading "Miscellaneous Pension Payments."

888. Old-age (also widows', military, war, miners', epidemic, and police widows') pensions may be paid on any date from the