

the bill should be returned to the Controller of Accounts, who will apply for a fresh bill. In the meantime payment will be continued.

(c.) The date of payment should be invariably entered in the blank spaces left for that purpose, and initialled by the paying officer.

*Income-tax and Receipt-stamp.*

920. Emoluments derived from colonial revenue or property are not subject to the Imperial income-tax, and such emoluments are not to be included in the claim for exemption from the tax on income derived from Great Britain.

921. No receipt-stamp need be attached in New Zealand.

922. No payment of any kind is to be made except on documents furnished by the Post and Telegraph or Treasury Departments, care being taken that each form is properly completed, especially in regard to declarations, which must be made before the duly authorized persons.

*Applications for Pensions.*

923. An applicant should write a letter giving particulars of service and sufficient facts about himself to establish his identity, attaching, if he has it, his certificate of discharge.

NEW ZEALAND PENSIONS GRANTED UNDER CIVIL SERVICE ACT, 1908.

924. (a.) Claims for instalments of pension granted under the Civil Service Act, 1908, must be prepared on the special Treasury form, and the signature of the pensioner attested as provided. They must be sent in to the Commissioner of Pensions, Pensions Department, Wellington, during the first week of the month for which the claim is made.

(b.) Pensioners desiring to have payment made beyond New Zealand must, when the request is made, be required to forward a specimen signature.

PUBLICAN'S LICENSE FEE.

925. When a fee for the issue or reissue of a publican's license is tendered to a Postmaster in accordance with the provisions of the Licensing Act, 1908, section 98, subsections (3), (4), and (5), the amount must be brought to charge in the Post Office Account under a special heading. The deposit-slip which the payer of the fee is required to tender, with the fee, and a poundage at the rate of 6d. in the pound, is to be sent with the accounts in support of form Acct. 112, on which particulars of the transaction must be entered.

PUBLIC SERVICE COMMISSIONER.

926. Fees for examinations conducted by the Public Service Commissioner for shorthand-writers, machinists, and typists must be accounted for on form Acct. 112 as examination fees. They must not be confused with the examinations conducted by the Education Department for Public Service Entrance and Teachers' Certificates which are accounted for under the heading of Education Department receipts.

PUBLIC TRUST RECEIPTS AND PAYMENTS.

927. *Public Trust Receipts.*—(a.) Postmasters in charge of money-order offices will accept lodgments for the credit of the Public Trust Office. The method of dealing with such receipts is as follows: Persons desirous of lodging a sum for credit of