



217. No person other than a Postmaster or other Postal officer, unless by special license of the Commissioner of Stamp Duties, who alone issues such licenses, may sell postage and revenue stamps, under a penalty of £10. Postmasters should report any breach of this prohibition.

218. The issue of stamp licenses to Telephonists as such is permitted.

219. Stamps may be supplied to Receivers of Gold Revenue or to Clerks of Courts to cover the cost of Court fees.

220. Government officers are expected to purchase stamps, &c., at post-offices whenever practicable, and not from licensed vendors, and Postmasters should report to Chief Postmasters when they are observed not to do so.

221. In connection with the repurchase of stamps (see Guide) Postmasters and officers will observe the following directions:—

- (1.) Stamps may not be purchased from any officer or other person employed by the Department, except by the special permission of the head of the office at which such stamps are presented. Stamps may not be purchased from any other Government Department unless the person offering them produces an application in writing from a responsible officer of the Department.
- (2.) A record must be kept in the Stamp-commission Book under a separate heading, "Repurchase of Stamps," showing the names of the persons from whom stamps have been purchased, the value of such stamps, and the amount charged as commission. These particulars must, at the end of each period, be entered on form Acct. 112 and treated as "Miscellaneous receipts."
- (3.) No charge is to be made for commission on the repurchase of postage-stamps received as a remittance by Government officers in their official capacity. On no account must "Official" stamps be repurchased or exchanged for stamps of the ordinary issue.
- (4.) In special cases in which the circumstances warrant it, the question of repurchasing stamps exceeding in value the limit of 5s. may be referred to the Secretary for his decision.

222. Chief Postmasters are supplied with a stock of international reply-coupons for issue to post-offices in their respective districts. The coupons are for the purpose of prepaying the postage on replies to correspondence posted in New Zealand, and are for sale at 6d. each. A person wishing to prepay the postage on a reply to his letter encloses a coupon. The addressee on presentation of this coupon at any post-office receives in exchange a postage-stamp representing the amount of the postage on a single-rate international letter, and this stamp can be used as postage on the reply.

The coupons are to be treated as stamps, and accounted for accordingly by Chief Postmasters. Those sent to accounting offices are to be dealt with as part of the stamp balances at those offices; those sent to offices where there are credit stocks of stamps are to be treated as a part of those credit stocks; and those sent to the smaller offices, where there are no credit stocks of stamps, must be paid for by the Postmasters.

The coupons must be date-stamped at the time of sale in the space provided for the date-stamp of the office of origin. When exchanging coupons issued in other countries, an impression of the date-stamp must be affixed in the space provided for the office of exchange. The impression is to be made with a steel date-stamp