districts. Licensed agents are allowed a commission of 5 per cent. on sales. For adhesive stamps the requisition states the number, denomination, and value of the stock applied for, for impressed stamps it states the number and denomination of the stamps to be impressed, such as those on cheques, bills, &c., and, in the case of deeds, a description of the deed and the value of the stamp required, but in the latter case the description is not sufficient to determine whether the right stamp is impressed.

The audit of stamps on deeds is conducted by an inspection, made by the Audit Office, of the deeds themselves in the Real Property Office, or that of the Registrar of the Supreme Court, in one of which a duplicate of every deed is deposited, the duplicate being stamped at the same time as the original with a duplicate stamp, for which no charge is made, and which is not brought into the accounts of the Stamp Office. The date on which any deed is received is marked on it, showing whether a fine is due for delay in submitting it to be stamped.

No blank paper impressed with stamps is issued, impressed stamps are only placed on completed documents brought to the head office for the purpose.

All stamps are issued on requisition, and the officer in charge makes out daily two abstracts, one of the adhesive, the other of impressed stamps, issued during the day; and these are copied into the "Requisition-Book," which shows the numbers, value, and total value of the day's issue. The payment of the total into the Treasury is noted at the foot of the page.

In country districts licensed agents are allowed an advance of stamps on credit, and a credit ledger is kept, in which every distributer is debited with the stock advanced to him on credit, and is credited with the cash sent by him to the Stamp Office, and with the commission allowed.

The Customhouse officers holding stocks of stamps send in accounts to the Stamp Office, but no accounts are required from the distributers. The Stamp Office sends accounts to the latter from time to time, stating the balance of their debits. Distributers are in all cases Government officers.

For spoiled stamps, the public receive stamps in exchange, but Government officers are paid in cash. With one exception, no returns are made to the Treasury or Audit. The Audit relies entirely on the periodical audit of the accounts and inspection of the stock in the Stamp Office, and on the local inspection of the accounts and stocks of the distributers by the Audit Inspectors.

The stamping-room is next to and is under the immediate supervision of the officer in charge, but the stamper is required to make an independent return monthly to the Audit, stating the numbers and values of all stamps he has impressed during the month.

The principal books kept, besides the Requisition-book, are the Stock Issue-book, the Stock-book, the Cash-book, the Journal, and the Ledger The Stock-book shows the receipts, issues, and balance of the stock of adhesive stamps on hand of each denomination.

All the transactions of the office are journalized, and carried into a ledger by double entry, under very few headings the ledger is balanced monthly

As the postage and duty stamps are now in one, the transactions of this office do not show the real revenue derived from stamps. A large part of the stamps made in the Lithographic Office are issued to the Post Office, and may be used as duty stamps, whilst the stamps issued from the Stamp Office may be used as postage stamps. It might have been expected that as soon as the two stamps were combined, all would have been passed through the accounts of one office.

TASMANIA. The stamps in Tasmania have hitherto been printed partly at the Printing Office, but the less valuable denominations, of which there is a larger consumption, are now procured from England. As it is found that the latter can be