1898.
NEW ZEALAND.

AUDIT OFFICE AND MINES DEPARTMENT:

CORRESPONDENCE RELATIVE TO STAMPING VOUCHERS.

Laid on the Table of the House of Representatives by Leave, 12th August, 1898.

*SUBVOUCHER No. 2 requires a stamp, which may be affixed only in accordance with section 125, "Stamp Act, 1882." Credit disallowed.
29th June, 1897. J. C. GAVIN, Assistant Controller and Auditor.

Noted.—TREASURY, 30th June, 1897.

Stamp affixed subvoucher No. 2.—T. PERHAM, 6th July, 1897.

[First receipt.]

Mines Department.

£2 15s. [Subvoucher No. 2.]

Received from T. Perham the sum of two pounds fifteen shillings for two passages, coach-fares, from Clyde to Lawrence *viâ* Roxburgh, this 9th day of June, 1897.
£2 15s. H. CRAIG AND CO.
Witness—

[NOTE.—This is a copy of the unstamped receipt first sent to the Audit, to which a penny stamp was subsequently affixed.]

BY section 61, subsection (2), "Stamp Act, 1882," an instrument is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel such adhesive stamp cancels the same at the time of the execution of the instrument by him. Receipt No. 2, not having been duly stamped, cannot be accepted as a valid acquittance.
12th July, 1897. J. C. GAVIN, Assistant Controller and Auditor.

The Under-Secretary, Mines Department.
MR. PERHAM will have to obtain a new receipt, properly stamped.
13th July, 1897. JAS. B. HEYWOOD.

New receipt herewith.—H. J. H. ELIOTT, 21st July, 1897.

[Second receipt.]

Mines Department, 9th June, 1897.

Received from T. Perham the sum of two pounds fifteen shillings for two passages, coach, from Clyde to Lawrence *viâ* Roxburgh.

£2 15s. | 9/6/97. | H. CRAIG AND CO.
J. W.
(1d. stamp.)

For audit.—TREASURY, 22nd July, 1897.

The Controller and Auditor-General.
I WOULD fail in my duty were I not to bring this matter specially under your notice. I draw your attention first to the method out of the difficulty suggested by the Treasury, upon which I make no comment; then to the "new receipt" which purports to have been executed on the 9th June, but the minutes on the voucher go to show that in all probability (I might say show absolutely) it was executed some time after the 13th July. The new receipt is therefore as invalid as the other.
26th July, 1897. J. C. GAVIN, Assistant Controller and Auditor.

See my minute of the 27th instant attached.—J. K. W., 27th July, 1897.

* This minute was on the original voucher sent forward for credit.