

MR. GAVIN,—

Audit Office, 27th July, 1897.

I concur with you in regarding the matter as one which should not be passed over without being made the subject of such exception as you have taken. The Stamp Act, section 61, prescribes how and with what date the adhesive stamp is to be cancelled.

It appears to me that the courses occasionally, if not generally, followed by the administration in dealing with cases involving a liability to a fine or penalty under the Stamp Act are in some respects incapable of being justified. A case happened recently in which even the Stamp Department, after having passed an account against itself which had been paid on an unstamped receipt, arranged to obtain a second receipt, and, on the ground that it was the duty of the paying agent, a Post Office official, not to accept an unstamped receipt, and that there was no intention to evade payment of the duty, resolved not to proceed for the penalty; as if the Act provided that the duty of the official or the intention of the giver of the receipt should affect the penalty.

If, as is possible, however, the whole question should come under the consideration of the Legislature, an explanation may then be required of the position as it appears in the eyes of the Audit Office. I am thinking, therefore, of reviewing the question in such a manner as to convey that explanation as clearly and fully as I can.

J. K. WARBURTON, Controller and Auditor-General.

The Under-Secretary, Mines Department.

THE Audit Office is not satisfied that the receipt for £2 15s. has been duly stamped as required by law, and is therefore unable to pass the voucher for credit of the imprestee concerned.

28th July, 1897.

J. C. GAVIN, Assistant Controller and Auditor.

MR. PERHAM must certainly procure a fresh receipt, properly stamped and completed at the time such fresh receipt is given. If I thought for one moment that there had been an attempt to evade the law in the first instance I would at once ask the Government to proceed for a penalty, but as I do not believe there has been any bad intention, and as the Audit Office now decline to allow a stamp to be affixed to the original receipt, the only course open is to obtain a fresh receipt, properly stamped and completed, and the revenue is a gainer by 100 per cent.

29th July, 1897.

JAS. B. HEYWOOD.

MR. CRAIG,—

* Even this will not satisfy the Audit Department. The mistake made is dating and obliterating the stamp on the date the money was received. You have rendered yourself liable to a fine of £5 for giving a receipt unstamped, if the Government choose to take proceedings. Meantime I cannot get my accounts passed. Please send me by return post one of your bills stamped and dated with day of stamping, and then I think we shall not hear any more about it.

T. PERHAM.

DEAR SIR,—

Lawrence, 2nd August, 1897.

Enclosed please find account receipted, which we hope is in accordance with your wishes. The voucher you sent for signature appears to us to be what is required—name and date across the stamp. We did not understand you required an account in addition.

Yours, &c.,

T. Perham, Esq., Wellington.

H. CRAIG AND CO.

[ENCLOSURE.]

[Bill-head.]

Lawrence, 9th June, 1897.

Mr. PERHAM, Dr. to H. CRAIG AND CO., Coach-proprietors, &c., Lawrence, Hyde, and Queenstown.
Dunedin Agents: New Zealand Express Company.

Buggies and Saddle-horses always on Hire; also Vehicles suitable for Travellers carrying Samples.

June 9. To coach-fares, Clyde—Lawrence £2 15 0

H. Craig & Co.
9/6/97.

(ld. stamp.)

By cash, H. Craig and Co., 9th June, 1897.

Mr. Elliott.

MR. CRAIG does not seem to understand, for he has not complied with my request to date the stamp on day of stamping. I trust, however, under the circumstances, the voucher will be accepted.

5th August, 1898.

T. PERHAM.

For the Audit.

Is it worth while pursuing this matter any further? There are now three stamped receipts for the sum of £2 15s., and it is evident that Craig and Co. did not understand the instructions which Mr. Perham sent to them as to cancelling the stamp affixed to the last receipts.

5th August, 1898.

H. J. H. ELLIOTT.

THE voucher cannot be passed until the receipt is stamped as required by law.

9th August, 1897.

J. K. WARBURTON, Controller and Auditor-General.

The Under-Secretary, Mines Department.—TREASURY, 12th August, 1897.