DETAILS OF ESTIMATES FOR THE

LAND AND INCOME TAX DEPARTMENT-continued.

Number of Persons.		VOTE—LAND AND INCOME TAX—continued.	1943-44.	1942-43.	
	1942-43	VOTE—LAND AND INCOME TAX—commuea.	1010 11.	Voted.	Expended.
		OTHER CHARGES FOR AND INCIDENTAL TO—continued.	£	£	£
		Refund of social security charge and national security tax paid by the Government of Tonga	(a) 168		
		Refund of social security charge and national security tax deducted from sale of rabbit-skins	100	• •	
		Refund at value of employment-tax stamps purchased but not used	6	• •	
	ļ	Refund of employment charge to the Public Trustee on behalf of a deceased estate	(b) 45	••	
		Refunds of unclaimed moneys (Unclaimed Moneys Act, 1908, and Finance Act, 1932, Part IV)	1,000 11,000	$1,000 \\ 11,000$	905 10,865
		Repairs and renewals to office equipment Services rendered by other Departments—	900	500	680
		Post and Telegraph Department: Receiving land and income tax, collection of social-security revenue, refunds			
		of tax, &c Valuation Department: Valuation of land for tax	30,000	30,000	31,795
		purposes	13,380	16,500	13,840
		maintenance, rent, and calls)	700 100	700 300	628 168
		Transfer to new premises, alterations to office and repairs to lifts, &c. Travelling allowances and expenses	1,000 3,000	3,000	(c) 1,749 (d) 3,415
		Contingencies, including unforeseen expenditure incidental to the other items of the vote	37	50	(e) 1
		Compassionate grant to widow of late E. S. Smith, Deputy Commissioner		750	750
		Estimated credits-in-aid under Section 51 of the Public Revenues Act, 1926 (see end of vote)—			
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		122,200			
			111,656	113,335	108,368
		Gross Total	310,703	311,658	300,371
		Credits-in-aid (g)	(f) 122,200	158,640	155,105
		NET TOTAL	188,503	158,018	145,266

⁽a) A release from liability for, and consequent refund of the combined charge paid by, the Government of Tonga, as a practical expression of good will and an acknowledgment by the New Zealand Government of the Tongan Government's contribution to the war effort.
(b) Dual payment of the charge by the Public Trustee, refund of which became statute barred.
(c) Expenditure greater than anticipated, due to extensive reorganization in the Department.
(d) Number of officers, 25. Travelling-allowances, £1,557 10s.; travelling-expenses, £1,858.
(e) Removal of rubbish, 15s.
(f) Decrease due to arrears of £30,000 from Social Security Department received during 1942-43, but not recurring.

			Salaries.	Other Charges.	Estimated. 1943–44. Total.	Estimated. 1942–43	Recovered, 1942-43.
			£	£	£	£	£
(g) Credits-in-aid	••	 	63,600	58,600	122,200	153,640	155,105
	Totals	 • •	63,600	58,600	122,200	153,640	155,105