Increases in the number of transactions in respect of notifications of change of ownership and the issuance of duplicate certificates of registration and of substitute plates were also recorded.

Motor-registration fees are collected at most money-order offices, and 351 of the Postmasters in charge of these offices have been appointed Deputy Registrars. Local registers of motor-vehicles are kept at each Deputy Registrar's office, and a general register comprising the whole of the registrations in the Dominion is kept by the Registrar of Motor-vehicles at Wellington. Detailed statistics covering the work undertaken by the Department in connection with motor-vehicles will be found in the report of the Transport Department.

The insurance premiums payable under the provisions of the Motor-vehicles Insurance (Third-party Risks) Act, 1928, are collected by the Department on behalf of the forty-four insurance companies which have been authorized to underwrite business under the legislation. Motor-vehicle owners may nominate any one of these companies to indemnify them in terms of the Act. The work entailed in handling nomination forms will be appreciated from the fact that 215,239 proposal forms were dealt with during the year. The gross amount of insurance premiums collected on behalf of the companies was £218,340. This amount represents a decrease of £8,388 compared with the premiums collected during the preceding twelve months. The decrease was consequent to the decision of the companies to reduce insurance premiums.

The refunding of duty on motor-spirits under the provisions of the Motor-spirits Taxation Act, 1927, is undertaken by the Department. Refunds are made in respect of motor-spirits consumed for all purposes other than as fuel for licensed motor-vehicles. Refunds are also allowable on petrol consumed in tractors used exclusively for agricultural purposes whether or not the vehicles have been licensed under the Motor-vehicles Act, 1924. During the year 52,718 claims were dealt with, and refunds amounting to £155,714 were made. The number of claims authorized for payment has increased each year, those handled last year showing an increase of 3,453 over the previous year's figures.

Owners of all vehicles which are not propelled exclusively by means of motor-spirits, with the exception of tractors used solely for agricultural purposes, and traction engines, are required to pay a graduated tax based on the laden weight of the vehicles. In computing the tax payable, consideration is given to the road mileage traversed by vehicles. During the year owners of tractors used exclusively for agricultural purposes were exempted from the payment of mileage-tax and this resulted in the number of taxable vehicles being reduced from 269 to 96. The amount of tax collected was £1,594. Transactions under this heading will increase considerably from the 1st June, 1935, legislative provision having been made for the exemption of well-boring plants, saw-bench apparatus, cranes, and air-compressor plants from payment of annual license fees and for the imposition of the mileage-tax as the only form of taxation on such machinery.

At the request of the Public Works Department, which is the licensing authority in the Taupo County in respect of the issue of heavy-traffic licenses under the Heavy Motor-vehicle Regulations, 1932, the Department undertook on behalf of the Public Works Department to carry out the work in that portion of the county other than the Taupo Road Board district. A suitable system was set up and the work of issuing the licenses at the Taupo Post-office was commenced on the 1st June, and is continuing satisfactorily.

Unemployment.

The Department continues to undertake a large share of the work associated with unemployment, and the services which are being rendered by Postmasters are proving of great assistance to the Unemployment Board.

The whole of the work associated with the collection of the general unemployment levy is undertaken by the Department, which also collects the wages-tax, either by the sale of relief stamps or by the acceptance of cash.

Up to the 31st March, 1935, the emergency charge on income other than salary or wages was payable either to the Post Office or to the Commissioner of Taxes, but the Commissioner of Taxes no longer acts as agent for the Board, and payment must now be made either to the Post Office or direct to the Commissioner of Unemployment.

The introduction of sustenance payments has thrown a considerable amount of additional work on Postmasters and counter officers.

The organization of the Department is used for the distribution of boots to the unemployed.

The Post Office pays, on behalf of the Board, the wages of men employed under some of the relief schemes, and also recoups local bodies for wages paid by them to men employed under Scheme No. 5.

During the year an important change was effected by the amalgamation of Head Office staffs dealing with the collection of unemployment taxation. Previously, one staff was under the control of the Commissioner of Taxes, another under the control of the Commissioner of Unemployment, and a third under the control of the Post and Telegraph Department. The three staffs, with their records, have been amalgamated, and it is expected that the resultant co-ordination will enable the work to be undertaken more efficiently and economically.

During the year, the total receipts and payments on behalf of the Unemployment Board amounted to £6,344,484, made up as follows:—

	£
(a) Collection of general unemployment levy	414,572
(b) Collection of emergency income charge	969,482
(c) Sales of relief stamps	1,353,454
(d) Wages-tax collected in cash	1,071,127
(e) Wages and sustenance payments	2,535,849