

Customs.

Soldiers' used personal baggage and effects are admitted free of Customs duty whether accompanied by their owners or not.

Presents sent by soldiers to New Zealand, and new goods included in soldiers' baggage, whether accompanied by their owners or not, are admitted without payment of Customs duty provided the amount due does not exceed £3. This amount is deducted before any claim is made.

The concession with respect to presents applies only to members of the *New Zealand Expeditionary Force*, and is liable to be withdrawn in any case where the Collector of Customs is satisfied that it is being abused, as, for instance, where a soldier sends by one mail goods the duty of which approaches the £3 limit, and continues to forward goods of considerable value by subsequent mails. The other concessions apply to all British soldiers whether from New Zealand or not.

Exemption from Income-tax.

Provision was made in the Finance Act exempting from income-tax the pay earned beyond New Zealand, as members of the Expeditionary Forces, by all persons resident in New Zealand and engaged beyond New Zealand in any of His Majesty's Naval or Military Forces in connection with the war.

Exemption from Absentee-tax.

In addition to this, provision was also made under the Act to exempt from absentee-tax all persons serving out of New Zealand during the war in any of His Majesty's Naval or Military Forces or in any capacity in connection with those Forces.

National Provident Fund Benefits.

Contributors to the National Provident Fund who are members of the Expeditionary Force are

entitled to be exempt from the disability imposed on contributors through absence from New Zealand, as the Act provides that absence on military service shall not be deemed to be absence from New Zealand.

During the time a contributor is so absent on military service his contributions to the fund shall be reducible to one-half.

The Department also established a deduction-from-pay system whereby the moiety of the contributions due from contributors themselves could be automatically deducted from military pay.

In cases where contributors left with the Forces without advising the fund special arrangements are made to secure their rights and membership on return.

Assistance to Friendly Societies.

The Friendly Societies Department has subsidized half the cost of the death benefits of soldier members of friendly societies who have lost their lives whilst on service.

The same Department is also subsidizing the contributions of soldier members to the Sick and Funeral Funds of friendly societies during the period they are on military service, while the Soldiers' Financial Assistance Board has also made a large number of grants to soldiers for the payment of their friendly-society dues.

As it is anticipated that friendly societies may have to withstand an abnormal rate of sickness among their members who have seen active service, arrangements are being made to separate the sick-pay accounts of ordinary members from those of discharged soldiers, with the object of ascertaining approximately the extra liability in respect of "after-discharge" sickness. The Government has undertaken, through the Friendly Societies Department, to subsidize friendly societies for any extra expenditure indicated in this special account to the extent of 50 per cent.