

LAND AND INCOME TAX DEPARTMENT.

91

NOTE.—Officers are expected to complete the Accountants' Professional Examination or its equivalent before being eligible to be advanced beyond £470. Officers in Class VI will not be advanced to Class V until they have passed the Senior Departmental Examination.

REFERENCES: * Also scale lodging-allowance. † First Grade. ‡ Second Grade. ¶ Over scale for position. § Includes increment in terms of Public Service Regulation 205. || To receive as additional remuneration the difference between salary and £210 8s. 1d. per annum to bring salary up to the minimum for a married man. § Grading personal to officer. (a) On loan to Samoan Administration. New Zealand salary: E. J. McParland, £445 per annum from 1/4/40; J. M. Shinnick, £180 per annum plus £15 per annum adult allowance from 13/10/40; R. J. Morrissey, £155 per annum plus £30 per annum adult allowance from 27/9/40; J. A. Cameron, £180 per annum plus £15 per annum adult allowance from 1/10/40. (b) On loan to Cook Islands Administration. New Zealand salary: T. E. Olifent, £335 per annum from 1/4/40; L. K. Pitt, £255 per annum from 19/10/40. (c) On loan to Army Department. s Volunteered, but not accepted for Active Service. t Absent on Home Service. v Absent with Naval Forces. x Absent with Expeditionary Forces. y Absent with Royal Air Force. z Absent with Royal New Zealand Air Force.

Page No.	Name.	Salary, Year ended 31/3/40.	Salary, Year ending 31/3/41.	Allowance (Adult Wage).	Date from which payable.	Classification. Division and Class.	Maximum for Position.	Position and Place.	Month and Year of Birth.	Superannuation Service on 31/3/40.	Examinations and Remarks.
1	Park, J. M.	£	£	£	..	A	£	Commissioner, Wellington ..	M. Y. V. M.		
2	Smith, E. S.	..	..	..	..	A	..	Deputy Commr., Wellington	12/83 38 3		Sn. Ex. Equiv.
3	Oborn, F. G.	765	765	..	1/10/39	C, Sp.	765	Chief Assessor, Wellington ..	6/01 13 6		M.A., LL.B.
4	Young, H. H. A.	665	715	..	1/4/40	C, Sp.	715	Chief Inspector, Wellington ..	2/00 23 11		Sn. Ex., Accts' Prof.
5	Aburn, F. B.	665	715	..	1/4/40	C, Sp.	715	Senior Assessor (Company), Wellington	1/90 32 2		Sn. Ex., Accts' Prof.
6	Herrick, H. R.	615	665	..	1/4/40	C, Sp.	665	Investigating Officer, W'gton	4/98 25 8		Sn. Ex., Accts' Prof.
7	Casey, E. F.	615	665	..	1/4/40	C, Sp.	665	Secretary, Wellington ..	11/96 27 1		Jn. Ex., Depl. Ex.
8	Copeland, W.	615	615	..	1/7/36	C, I	615	Inspector, Christchurch ..	6/83 38 11		Sn. Ex., Accts' Prof.
9	Copping, H. J.	615	615	..	1/7/36	C, I	615	Inspector, Auckland ..	2/79 32 8		Sn. Ex., Accts' Prof.
10	Oxenham, W. O.	615	615	..	1/7/36	C, I	615	Inspector, Wellington ..	8/95 27 8		Sn. Ex., Accts' Prof.
11	Black, B. A.	615	615	..	1/4/39	C, I	615	Assessor, Wellington ..	11/92 31 7		Jn. Ex., Depl. Ex.
12	Lawson, G. R.	590	615	..	1/1/41	C, I	615	Inspector, Dunedin ..	8/98 24 2		Jn. Ex., Accts' Prof.
13	Chapman, N. J. R.	565	590	..	4/1/41	C, I	615	Assessor, Wellington ..	6/01 23 9		Jn. Ex., Accts' Prof.
14	Ronaldson, A.	515	540	..	1/4/40	C, I	615	Assessor, Wellington ..	9/96 26 11		Sn. Ex. Equiv.
15	Lovell, L. E.	515	540	..	1/4/40	C, I	615	Accountant, Wellington ..	7/00 24 8		Sn. Ex., Accts' Prof.
16	Thorn, C. W.	515	515	..	1/7/36	C, II	515	Inspector, Christchurch ..	3/94 28 2		Jn. Ex., Accts' Prof.
17	Campbell, N. H.	515	515	..	1/7/36	C, II	515	Asst. Assessor, Wellington ..	10/96 27 6		Jn. Ex., Matric.
18	McKissock, J. L.	515	515	..	1/4/38	C, II	515	Inspector, Wellington ..	4/01 23 1		Jn. Ex., Accts' Prof.
19	Cartwright, T. L.	515	515	..	1/4/38	C, II	515	Inspector, Hamilton ..	6/00 22 1		Jn. Ex., Accts' Prof.
20	Paterson, E. G. L.	490	515	..	1/4/40	C, II	515	Asst. Assessor, Wellington ..	4/99 22 8		Sn. Ex.
21	Small, A. D.	490	515	..	9/10/40	C, II	515	Inspector, Auckland ..	4/01 22 1		Jn. Ex., Accts' Prof.
22	Arms, G. E.	470	490	..	1/9/40	C, II	515	Officer in Charge, Estates Section, Wellington	5/00 1 7		LL.M.
23	Powell, L.	470	470	..	1/4/39	C, III	470	Record Clerk, Wellington ..	1/76 39 11		Retires 31/7/40.
24	Bauckham, K. W.	470	470	..	1/4/39	C, III	470	Inspector, Hastings ..	3/07 17 6		Jn. Ex., Accts' Prof.
25	Herd, H. R.	445	470	..	1/3/41	C, III	470	Asst. Assessor, Wellington ..	4/01 22 8		Accts' Prel.
26	Fraer, A. H.	425	445	..	1/4/40	C, III	470	Inspector, Dunedin ..	11/91 30 3		Sn. Ex., Accts' Prof.
27	A'Court, J. A.	425	445	..	1/4/40	C, III	470	Asst. Accountant, Wellington	5/98 24 11		Jn. Ex., Accts' Prof.
28	Chatwin, F. L.	425	445	..	1/4/40	C, III	470	Asst. Assessor, Wellington ..	3/01 22 1		Jn. Ex., Matric.
29	Smith, H. J.	425	445	..	1/4/40	C, III	470	Inspector, Morrinsville ..	9/87 35 3		Accts' Prof.
30	Ross, W. A.	425	445	..	1/4/40	C, III	470	Inspector, Timaru ..	6/92 19 8		Accts' Prof. (c).
31	Rowntree, N. A.	425	445	..	4/1/41	C, III	470	Asst. Assessor, Wellington ..	4/04 20 2		Accts' Prel.
32	Boyd, J. F.	425	445	..	1/3/41	C, III	470	Inspector, Auckland ..	10/04 17 9		Jn. Ex., Accts' Prof.
33	Cutler, B. E.	425	445	..	1/3/41	C, III	470	Inspector, Wanganui ..	3/06 17 6		Jn. Ex., Accts' Prof.
34	McParland, E. J.	..	..	..	..	C, III	470	Asst. Assessor, Wellington ..	8/05 16 1		Jn. Ex., Accts' Prof.
35	Wright, G. A. I.	425	445	..	4/1/41	C, III	470	Asst. Assessor, Wellington ..	12/02 22 1		Jn. Ex., Depl. Ex.
36	Partridge, G. H.	425	425	..	16/6/37	C, IV	425	Senior Accounts Clerk, Wgtn.	10/99 23 0		Jn. Ex., Accts' Prel.
37	McGovern, C.	425	425	..	1/4/38	C, IV	425	Examiner, Wellington ..	1/00 22 0		Jn. Ex., Accts' Prel.
38	Dornan, F. P.	425	425	..	1/4/39	C, IV	425	Clerk, Wellington ..	5/97 27 3		Sn. Ex.
39	Fisher, W. V.	400	425	..	1/4/40	C, IV	425	Sectional Clerk, Wellington	2/97 26 0		Jn. Ex., Depl. Ex.
40	Ruffell, H.	400	400	..	16/6/39	C, IV	..	Cashier, Wellington ..	2/99 23 0		Jn. Ex., Depl. Ex.
41	Lamb, F. H. A.	400	425	..	1/4/40	C, IV	425	Inspector, Nelson ..	1/03 21 0		Jn. Ex., Accts' Prof.
42	Smith, H. A.	400	425	..	8/9/40	C, IV	425	Asst. Assessor, Wellington	1/05 19 6		Jn. Ex., Accts' Prel.
43	Burdus, R. H.	380	400	..	1/4/40	C, IV	425	Senior Accounts Clerk, Wgtn.	1/03 21 6		Accts' Prel.
44	Smith, N. D.	380	400	..	1/4/40	C, IV	425	Asst. Assessor, Wellington ..	8/01 21 4		Jn. Ex., Depl. Ex.
45	Curtis, E. E. S.	380	400	..	1/4/40	C, IV	425	Senior Accounts Clerk, Wgtn.	4/02 21 0		Law Prof.
46	Hendry, A. A.	380	400	..	1/4/40	C, IV	425	Asst. Assessor, Wellington ..	1/04 17 11		Law Prof.
47	Wilson, G. B.	380	400	..	1/4/40	C, IV	425	Inspector, Auckland ..	9/04 17 11		Matric.
48	Tindill, J. K.	380	400	..	1/4/40	C, IV	425	Senior Accounts Clerk, Wgtn.	3/07 17 6		Jn. Ex., Accts' Prel.
49	Cheyne, L. J. A.	380	400	..	1/4/40	C, IV	425	Inspector, Dunedin ..	2/05 17 1		Jn. Ex., Accts' Prof.
50	Hayes, B.	380	400	..	1/4/40	C, IV	425	Examiner, Wellington ..	7/04 20 1		Jn. Ex., Depl. Ex.
51	Jameson, T. A.	380	400	..	1/4/40	C, IV	425	Senior Accounts Clerk, Wgtn.	10/05 18 7		Accts' Prel.
52	Wadhams, A. H.	380	400	..	1/4/40	C, IV	425	Assistant Assessor, Wgtn.	7/06 18 5		Accts' Prel.
53	Curran, J. E.	380	400	..	1/4/40	C, IV	425	Assistant Assessor, Wgtn.	3/06 16 11		Jn. Ex., Accts' Prel.
54	Fleming, J. C. W.	380	400	..	1/4/40	C, IV	425	Examiner, Wellington ..	10/05 16 10		Jn. Ex., Accts' Prel.
55	Moffat, J. L.	380	400	..	1/4/40	C, IV	425	Examiner, Wellington ..	1/07 16 10		Jn. Ex., Matric.
56	Milne, G. A.	380	400	..	1/4/40	C, IV	425	Inspector, Christchurch ..	11/05 17 6		Jn. Ex., B.Com.
57	Carroll, C. M.	380	400	..	1/4/40	C, IV	425	Inspector, Whangarei ..	9/06 16 11		Jn. Ex., Accts' Prof.
58	McDonald, S.	380	400	..	11/2/41	C, IV	425	Inspector, Christchurch ..	9/05 18 1		Jn. Ex., Accts' Prof.
59	Kearney, J. H. A.	380	400	..	1/4/40	C, IV	425	Inspector, Dunedin ..	1/08 16 2		Jn. Ex., Accts' Prof.
60	Finnigan, W. L.	380	400	..	1/4/40	C, IV	425	Inspector, New Plymouth ..	4/06 16 2		Jn. Ex., Accts' Prof.