

23. (1.) The return required by section 157 of the said Act to be made by employers of all persons employed by them may be made in the form No. 11 in the Schedule hereto.

(2.) In the case of Government Departments such return may be made by the administrative head of the Department, in the case of a company by the secretary or a director, and in the case of a local authority by the Chairman or the Clerk.

24. The return of interest paid by banking and other corporations, institutions, and persons required to be made by section 158 of the said Act may be made in the form No. 12 in the Schedule hereto.

25. The return required by section 159 of the said Act to be made by companies and by local and public authorities relative to debentures issued by them may be in the form No. 13 in the Schedule hereto.

26. Every application to the Commissioner to exempt the seller of any land from the operation of the provisions of section 68 of the said Act shall be supported by a statutory declaration in the form No. 14 in the Schedule hereto.

27. Every applicant for special exemption pursuant to section 50 of the said Act shall, in support of such application, furnish to the Commissioner the information indicated on the form No. 15 in the Schedule hereto, and such further information as the Commissioner may require.

28. (1.) The security that may be required of a non-resident trader or non-resident agent, pursuant to section 106 of the said Act, may be by way of bond in the form No. 16 in the Schedule hereto.

(2.) Where the security required is by way of deposit the Commissioner shall give a receipt therefor in the form No. 17 in the Schedule hereto.

29. Every warrant under section 105 of the said Act issued to a non-resident agent and authorizing him to act as agent shall be in the form No. 18 in the Schedule hereto; and every warrant under the said section issued to a non-resident trader and authorizing him to carry on business shall be in the form No. 19 in the said Schedule.

APPLICATION OF REGULATIONS.

30. These regulations, so far as they relate to income-tax, shall extend and apply to income derived during the year ending the 31st day of March, 1916; and, so far as they relate to land-tax, shall extend and apply to all land owned at noon on the 31st day of March, 1916.

SCHEDULE.

FORM No. 1.

OATH OF FIDELITY AND SECRECY

To be taken and subscribed by all persons appointed or employed under the Land and Income Tax Act, 1916.

I, _____, of _____, do hereby swear that I will truly and faithfully, according to the best of my knowledge and skill, perform the duties imposed on or required of me under or for the purposes of the Land and Income Tax Act, 1916, or under or for the purposes of any other Act imposing taxes or duties payable to the Crown, or relating to the imposition of taxation; and I do further swear that I will not, without lawful authority, communicate to any person any matter or thing coming to my knowledge in the performance of my duties, except for the purpose of carrying into effect the Land and Income Tax Act or other Act as aforesaid. So help me God!

[Signature.]

Sworn before me, at _____, this _____ day of _____, 19 _____.

Commissioner of Taxes [or Deputy Commissioner of Taxes, or Justice of the Peace.]

FORM No. 2.

The Land and Income Tax Act, 1916.

RETURN OF LAND

Owned or held under lease as at Noon on the 31st day of March, 19 _____, by

Surname.	Christian Name in full.
Occupation.	
Postal address (where notices, &c., may be sent or served).	

NOTE.—Before filling in this form please read the instructions on the back.

(a.) When land held jointly (whether as joint tenancy or tenancy in common), state (*here*) the names and addresses of all the joint owners and the interest which each owner has in the land. State also if any owner is an absentee.

(b.) If the land is held by a firm or partnership, state (*here*) the name and address of each partner and his share in the partnership property, and under "Surname" (*above*) give the name of the firm or partnership. State also if any partner is an absentee.

(c.) If the land is held by a company, state (*here*) the name and address of the secretary or a director of the company, and under "Surname" (*above*) give the name of the company.

(d.) If the land is held by a deceased person's estate or other trust, state (*here*) the names and addresses of the beneficiaries, and under "Surname" (*above*) give the name of the estate or other trust. State also which beneficiaries (if any) are absentees.

(e.) If the land is held by an association, club, council, society, union, institution, or other body, state (*here*) the name and address of secretary, and under "Surname" (*above*) the name of the association, club, &c.

PART 1.

Amounts owing by the Taxpayer and secured on the Land by Registered Mortgage or owing under an Agreement to purchase.

NOTE.—Unregistered loans or unregistered overdrafts should not be entered.

Registered No. of Mortgage.	Date of Registration, or Date of Agreement to purchase.	Rate of Interest.	No. of Lot, Section, Block, Survey District or other Reference to Land charged.	Person to whom Money owing.			Amount of Principal owing at Noon on 31st March, 19 _____.
				Surname.	Christian Name.	Address.	
							£

PART 2.

Particulars as to other Charges on Land (e.g., Annuities or Rent Charges).

No. of Lot, Section, Block, Survey District or other Reference to Land charged.	Person entitled.					Amount payable annually.
	Surname.	Christian Name.	Address.	Occupation.	Age of Annuitant or Term of Rent Charge.	
						£

PART 3.

Particulars of the Land owned or leased.

NOTE.—A separate line should be used for each parcel of land.

LAND HELD IN FREEHOLD.

Valuation No.	District (County, Borough or Town District) in which Land situated.	No. of Lot, Section, Block, Survey District, Street, or other Reference to Locality.	Area.	Capital Value, including Improvements.	Unimproved Value.	Value of Improvements.