

25. Every application to the Commissioner to exempt the seller of any land from the operation of the provisions of section 61 of the said Act shall be supported by a statutory declaration in the form No. 11 in the Schedule hereto.

26. The notice to be given to the Commissioner, pursuant to section 68 of the said Act, that any person has ceased to be the owner of any land may be given in the form No. 12 in the Schedule hereto.

27. The form of declaration to enable societies, trusts, institutions, and other bodies coming within section 78 of the said Act, to receive payment of interest on debentures without deduction for income-tax shall be in the form No. 13 in the Schedule hereto.

28. The form of declaration to enable debenture-holders whose home is in New Zealand and whose total income from all sources does not exceed £300 to receive payment of the interest without deduction for income-tax shall be in the form No. 14 in the Schedule hereto.

29. The form of declaration and information required in support of an application for refund of tax under section 99 of the said Act shall be in the form No. 15 in the Schedule hereto.

30. The certificate of deduction of income-tax from payment of interest payable on debentures shall be in the form No. 16 in the Schedule hereto.

31. The form of declaration that total income from all sources does not exceed £2,000 shall be in the form No. 17 in the Schedule hereto.

32. The certificate of payment of income-tax shall be in the form No. 18 in the Schedule hereto.

33. Every warrant under section 109 of the said Act issued to a non-resident agent and authorizing him to act as agent shall be in the form No. 19 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. 20 in the said Schedule.

34. (1.) The security that may be required of a non-resident trader or non-resident agent, pursuant to section 110 of the said Act, may be by way of bond in the form No. 21 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. 22 in the Schedule hereto.

35. (1.) The list required by section 119 of the said Act may be made in the form No. 23 in the Schedule hereto.

(2.) The notice to be given to the Commissioner pursuant to section 119 of the said Act, that any person has ceased to be the holder of a debenture, may be given in the form No. 24 in the Schedule hereto.

36. (1.) The return required by section 164 of the said Act to be made by employers of all persons employed by them may be made in the form No. 25 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.

37. The return of interest allowed by any bank, local or public authority, or other company or person required to be made by section 165 of the said Act may be made in the form No. 26 in the Schedule hereto.

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, 1923.

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, 1923, 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, 1923.

RETURN OF LAND.

Owned or held under lease 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). |                         |

If owner is residing out of New Zealand, state date of departure from New Zealand.

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

- (a.) When land held jointly (whether in 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. If any owner is residing out of New Zealand state also date of departure from New Zealand :
- (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. If any partner is residing out of New Zealand state also date of departure from New Zealand :
- (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. If any beneficiaries are residing out of New Zealand state also date of departure from New Zealand :
- (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 at noon on 31st March, 19 \_\_\_\_\_, secured on the Land either by Registered Mortgage or by 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 as at Noon on 31st March, 19 \_\_\_\_\_.

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