SCHEDULE H.—Special Return (under Section 108) by Master or Agent of Ship, on behalf of Non-resident Person, Firm, Company, or Public Authority deriving noome from the Carriage by Sea of Merchandise, Mails, or Passengers shipped or embarked in New Zealand for the undermentioned Voyage: Principal's name: Agent's name: Address: Address:

Vessel: Owner: Voyage from Freights by Measure-ment. Freights by Weight. Other Freights. £ s. d. d. £ s. d. £ s. d. £ s. d. d. To Date: Gross Total Freights and Passages, &c. Passages, &c. s. d. £ s. d. s. d.

Tax payable on total assessable income to date. ess total previous payments since 31st March last Balance now paid, voucher No.

..... Officer of Customs.

£ s. d.

Assessable income (5 per cent. or 10 per cent.) . . Assessable income for previous assessments since

31st March last:-Tax: £ Date: £ ,, £ ,, ,, ,, £ ,, £ £ £. Total , 192 . , this day of Dated at

> Signature of Agent: [Office Stamp.]

A signed copy of freight-list may be attached, showing

required particulars.

This form when completed to be forwarded direct to Commissioner of Taxes, Wellington.

Duplicate copy to be retained by Collector of Customs and file with office copy of manifest.

Master [Agent] of do hereby declare that I have the means of knowing and do certify that the names, addresses, dates, places, quantities, rates, amounts, and other particulars entered by me on the face hereof are true and correctly stated.

Compared with bills of lading, freight-lists, charter, contract, or agreement and found correct., Officer of Customs.

Notice to Masters or Agents.

- 1. This return must be filled in by masters or agents of vessels shipping or embarking cargoes or passengers, coast-wise or foreign, whenever freights, passage-moneys, or charter-moneys are payable to or collected for non-resident persons, firms, companies, or authorities who have not made special arrangements with the Commissioner of Taxes for returns direct to him.
- 2. Where for any voyage non-resident owners or charterers claim they are deriving no income, or the gross income of non-resident is stated at less than the actual total freight and passage-money, the master or agent must give in writing any required particulars (such as names and addresses of parties, date, place, and *precis* of terms) from charter, contract, or agreement, producing same to the clearing-officer or attaching a copy hereto, to prove such claim or statement.

Notice for Clearing-officer.

1 Where tax is not collected by reason of special authority from the Commissioner, this authority should be retained

and filed with the ship's papers.

2. If any exemption is allowed under notice 2 above, the clearing-officer should state clearly thereon under which clause of official instructions no tax has been collected.

3. If agent cannot produce satisfactory evidence of freight, rates, &c., the Collector should make an assessment of income at a maximum percentage of freight, &c., estimated at maximum known current rates.

Schedule I.—Return of Income by Non-resident Trader.

Business carried on in New Zealand by Non-resident Trader for Year ended 31st March, 19

Name of Trader.	Address.	Description of Goods,*	Gross Proceeds of Business.	Estimated Rate of Profits per Centum.	Amount of Profits.
			£		£
T	otal	••	••	₤	

* Here state "Soft goods," "Ironmongery," &c., as the case may be.

Goods received from Abroad and sold in New Zealand on Consignment Account for Year ended 31st March, 19 .

Name of Consignor.	Address.	Description of Goods.*	Net Proceeds of Account Sales.	Estimated Rate of Profits per Centum.	Amount of Profits.
			£		£
То	tàl	••	£		£

* Here state "Soft goods," "Ironmongery," &c., as the case may be.

SCHEDULE J.—RETURN OF TOTAL BUSINESS DONE IN NEW ZEALAND, EITHER DIRECTLY OR INDIRECTLY, BY NON-RESIDENT AGENTS OR NON-RESIDENT TRADERS.

Period from	to	, 19	•
Name of Customer.	Address.	Invoice,	Estimated Net Profit.
		£	£
Total		£	£

FORM No. 4.

NOTICE TO MAKE RETURNS OF LAND. Under the Land and Income Tax Act, 1923.

Land and Income Tax Department, Wellington,

NOTICE is hereby given that, in pursuance of the above Act and the regulations made thereunder, every person and company within the meaning of the said Act, whether a taxpayer or not, being owner of land in New Zealand, is hereby required to make and furnish to me, in the prescribed form, eturns of such land as at 12 o'clock noon on the 31st day of March, 19

If the total unimproved value of the land of any person or company, as assessed under the Valuation of Land Act, 1908, does not exceed £500, a return of land need not be furnished.

And, further, notice is hereby given that such returns shall

in all cases be delivered at or forwarded to the office of the Commissioner of Taxes, in the Government Buildings at Wellington, on or before the $$\operatorname{day}$$ of $$\operatorname{day}$$, 19 .

Commissioner of Taxes.