

Additional Regulations under the Land and Income Tax Act, 1923.

CHARLES FERGUSSON, Governor-General.
ORDER IN COUNCIL.

At the Government House at Wellington, this 16th day of February, 1925.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred upon him by section one hundred and seventy-two of the Land and Income Tax Act, 1923 (hereinafter referred to as "the said Act"), His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following additional regulations for the purposes of the said Act and the amendments thereof.

REGULATIONS.

1. FORM No. 3 as prescribed in the Schedule to the regulations made under the Land and Income Tax Act, 1923, on the fourteenth day of November, 1923, is hereby revoked, and the form No. 3 in the Schedule hereto is hereby substituted in lieu thereof.

2. All references in the said regulations to form No. 3 shall be deemed to be references to the form No. 3 in the Schedule hereto.

SCHEDULE.

FORM No. 3.

THE LAND AND INCOME TAX ACT, 1923, AND AMENDMENTS.

RETURN OF INCOME

Derived during the year ended 31st March, 19 , by,—

Please write plainly.	Surname :	Christian Name in full :
	Occupation :	
Address (where notices, &c., may be sent or served), including street or road and house-number, if possible :		If not resident in New Zealand, state here place of residence :

PART A.

Income from Dividends from Companies.

Amount of dividends received by me during the year ended 31st March, 19 :—

Name of Company.	Amount of Dividends.
	£ s. d.
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total £	

(Continue on separate sheet if necessary.)

PART B.

Reference to Income shown in other Returns.

In addition to the income included in this return, I am beneficially interested in the following partnerships, deceased persons' estates or other trusts, syndicates, businesses, or undertakings :—

- 1.
- 2.
- 3.
- 4.

Summary.

	£	s.	d.
Net income shown in Part A			
„ Part C			
„ Part D			
„ Part E			
„ Part F			
Total Net Income £			

Declaration.

I, , of , do hereby solemnly and sincerely declare that this return includes the whole of the income under the headings specified in this form, derived during the period indicated, amounting to £ , and that all the statements contained therein are true, accurate, and complete in every particular.

Dated at , this day of , 19 .

Usual signature :

Capacity in which I make this return : [If not made by the taxpayer, state whether as trustee, attorney, agent, secretary, director, or executor.]

PART C.

Income derived from Salary, Wages, Interest, &c., or from a Profession or a Trading or Manufacturing Undertaking

During the Year ended , 19

(NOTE.—This may be taken for TWELVE MONTHS ending at date of stocktaking or annual balance nearest to 31st March.)

	Amount
	£ s. d.
1. From salary, wages, allowances, or bonus, as employee of.....	
2. From commissions, &c., received from or credited to me by.....	
3. From pension, annuity, superannuation, or retiring allowance, or other annual payments	
4. From interest—	
(a.) On registered mortgages of land and unpaid purchase-money for land sold	
(b.) From Government Loans (not including war loans at 4½ per cent.)	
(c.) From debentures issued by local and public authorities	
(d.) From Post Office Savings-bank deposits	
(e.) From any other source (state source)	
5. From mining (not to include dividends on shares in registered mining companies)	
6. From dividends paid or profits credited by any building society	
7. From royalties (state nature of royalties) ..	
8. From goodwill derived from any lease, license, or easement affecting land	
9. From the profession of.....	
10. From any other source (state source).....	
11: From the trade, business, manufacture, or concern of as follows :—	
Sales both for cash and on credit for twelve months ending at date of stocktaking (include goods supplied for taxpayer's own use, and goods used in the business, or upon buildings, plant, fixtures, &c.)	£ £
Stock in hand at date of stock-taking on expiry of the twelve months	
Less—	
Stock in hand at the commencement of the twelve months	
Purchases of stock for twelve months ending at date of stocktaking (at cost laid down on the premises)	
Labour and materials used in manufactures [This should only appear in case of a manufacturing business]	
Total of items 1 to 11 ..	£

Please state if purchases and sales are taken from goods or trading account in your ledger. If not, from what source are they obtained. Reply :