

I, [Full name], being [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of] the above-named manufacturing retailer, do hereby declare—

- (1) That the above particulars, including those shown in Parts A, B, C, and D hereof, are true and correct in every respect :
- (2) That no business was carried on by the above-named manufacturing retailer during the month ended _____, 19____, at any place in the district[s] of _____ not shown in the above return :
- (3) That all goods shown in Part C of this return or in the corresponding Part of any previous return delivered to the Collector by the above-named manufacturing retailer, and not included in paragraph (3) of this return or in the corresponding paragraph of any such previous return, have been used or are intended to be used by the said manufacturing retailer in the manufacture of goods as mentioned in the said Part C.

[Usual signature.]

Declared before me at _____, this _____ day of _____, 19____.

.....
 Officer of Customs [or Post-
 master, or Solicitor, or
 Notary Public, or Justice
 of the Peace].

To the Collector of Sales Tax at _____.

Extracts from Sales Tax Act, 1932-33.

13. (1) For the purposes of this Act the sale value of goods shall be determined in accordance with the following provisions :—

* * * * *

(b) In the case of goods manufactured by a manufacturing retailer, the sale value shall be the fair market value of such goods as if they were sold by a manufacturing retailer to a retailer in the ordinary course of business :

Provided that where the Collector is satisfied with respect to any taxable goods used by a manufacturing retailer in the manufacture of any goods as aforesaid that sales tax has been paid on such taxable goods, or that they were purchased, manufactured, or imported by the manufacturing retailer not later than the eighth day of February, nineteen hundred and thirty-three, he shall, in his discretion, but subject in any case to direction by the Minister, either ascertain the sale value of such manufactured goods by deducting from their fair market value the sale value of the taxable goods used in their manufacture, or determine that the sale value of such manufactured goods shall be deemed to be the cost of their manufacture (exclusive of the value of the taxable goods used in their manufacture), increased by such amount as he thinks reasonable in respect of the manufacturer's profit on the cost of production:

* * * * *

(2) For the purposes of paragraphs (a) and (b) of the last preceding subsection, except in such cases as may be prescribed, the price for which any goods are sold, or the fair market value of any goods, shall be determined as if such goods were sold on credit on usual trade terms, and no deduction shall be made from such price or from such fair market value, as the case may be, because of any discount, rebate, or allowance granted or offered in consideration of payment of the purchase-money at or before the time of sale or within any specified time thereafter.

NOTES.—(1) This return must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the period to which it relates (see section 14 of the Sales Tax Act and clause 19 of the Sales Tax Regulations). A return is not deemed to be delivered to the Collector until it has been received by him at his office (see clause 18 of the Sales Tax Regulations).

(2) If no goods of a class or kind referred to in Part A, Part B, Part C, or Part D hereof have been manufactured or received, as the case may be, during the month, or if the sale value of all the goods manufactured during the month is shown in Part D, the Part or Parts and references thereto which are inapplicable may, with the Collector's permission, be omitted.

PART A.

Names of all licensed wholesalers for sale to whom for resale by them taxable goods have been manufactured during the month ended _____, 19____, and the total sale value of such goods :—

Names.	Total Sale Value.
	£