

FORMS.

3. The forms prescribed in these regulations are those in the Schedule hereto.

4. Where a prescribed form contains, by way of note or otherwise, a clear direction or indication of any requirement as to—

- (a) The number of copies of the document to be tendered ;
- (b) The nature or form of the information to be furnished ;
- (c) Any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used or by his authorized agent ; or
- (d) Receipts to be signed by ships' officers or other persons in proof that the goods described in the form have been received for export or otherwise,—

the requirement so indicated shall be deemed to be prescribed, and the words "in duplicate" or similar words on any form shall be a sufficient indication of the number required.

5. The Collector may require copies of any prescribed form in addition to the number indicated on the form in the Schedule hereto.

6. The Collector may accept in lieu of any prescribed form (other than a prescribed form of declaration) any document that is substantially in accordance with the prescribed form.

7. Except with the permission of the Comptroller, all forms prescribed by these regulations shall be in the size known as foolscap folio, measuring approximately 13 in. in depth and 8 in. in width.

LICENSESES.

(Sec. 5.)

8. (1) Application for a license to act as a wholesaler or as a manufacturing retailer shall be made in Form 1.

(2) Every such application shall be accompanied by a fee of £1.

9. Licenses shall be in Form 2.

(Secs. 5, 6, 7.)

10. No person shall be deemed to act as a wholesaler or to carry on business as a wholesaler at any place unless he occupies premises at that place for the purposes of his business. A person visiting any place as a *bona fide* commercial traveller shall not by reason thereof be deemed to be an occupier of any premises at that place.

RETURNS.

(Sec. 14 (1).)

Returns by Wholesalers.

11. The monthly returns required to be delivered to the Collector by a wholesaler shall be in Form 3.

(Secs. 11, 14.)

12. Subject to clause 13 hereof, a licensed wholesaler who has sold or who hereafter sells any taxable goods to another licensed wholesaler need not pay sales tax on such goods in the following cases, namely :—

- (a) Where such goods have been sold for use by the purchaser as materials in the manufacture of goods for sale ;
- (b) Where the seller is unable to state at the time of making the return relating to such goods whether or not they have been sold for resale.

13. Where any licensed wholesaler has used or at any time hereafter uses in any way, otherwise than as materials in the manufacture of goods for sale, any taxable goods purchased or imported by him after 8th March, 1933, on which sales tax has not been paid, he shall include particulars of such goods in the appropriate return as if they had, at the time of being so used, been sold by him otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

(Sec. 14 (2).)

Returns by Manufacturing Retailers.

14. The monthly returns required to be delivered to the Collector by a manufacturing retailer shall be in Form 4.

(Secs. 11, 13, 14.)

15. (1) Subject to subclause (2) hereof, all taxable goods that have been received or are hereafter received into any factory of a manufacturing retailer for use by him as materials in the manufacture of goods in such factory shall be deemed to have been so used on the following dates, namely :—

- (a) In the case of goods that were in such factory on 9th February, 1933, on that date :