

(b) In the case of goods so received after the above-mentioned date, on the date of such receipt.

(2) Where a licensed manufacturing retailer has disposed of or used in any way, otherwise than as materials in the manufacture of goods, or hereafter so disposes of or uses any taxable goods shown in any return delivered by him to the Collector as having been received into his factory for use as materials in the manufacture of goods, he shall include particulars of such first-mentioned goods in the appropriate return as if they had, at the time of being so disposed of or used, been manufactured by him for sale otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

*Returns of Goods exported by Persons not licensed as Wholesalers or as Manufacturing Retailers.*

16. Except when not required by the Collector, every person, not being a licensed wholesaler or a licensed manufacturing retailer, who engages in the trade or business of exporting from New Zealand or of selling for such export goods that would be taxable goods if not so exported (other than goods in respect of which drawback of sales tax is duly claimed) shall, within twenty-eight days after the end of each month, deliver to the Collector a return in Form 5 setting forth particulars of all such goods so exported by him during that month.

(Sec. 14.) *General as to Returns.*

17. Every person licensed as a wholesaler or as a manufacturing retailer or engaged in trade or business as mentioned in the last preceding clause shall deliver to the Collector a return in Form 3, Form 4, or Form 5, as the case may be, for every month, whether or not any goods are sold, manufactured, or exported by him during that month and whether or not any sales tax is payable by him for that month.

18. Returns may be delivered to the Collector at his office either personally or by post, and shall be deemed to be delivered when they are received by the Collector at his office.

19. With the approval of the Collector (which may be granted upon such conditions as he thinks fit, and may be withdrawn at any time), the returns required to be delivered by any person in respect of any period after 31st March, 1933, may be made in respect of monthly accounting periods ending on any specified day of each calendar month in lieu of the last day thereof :

Provided that—

(a) Upon any change being made in the periods in respect of which returns are made by any person a return in respect of the broken period shall, according to the direction of the Collector, either be made separately or be combined with the return in respect of the last of the old periods or the first of the new periods :

(b) Every return shall be delivered to the Collector within twenty-eight days after the end of the period in respect of which it is made.

*Ships' Stores.*

20. (1) For the purposes of the said Act and of any regulations thereunder, goods shall not be deemed to be exported from New Zealand as ships' stores unless the Collector is satisfied by the production of a receipt signed by a responsible officer of the ship, or by such other evidence as the Collector may require, that such goods have been received on board a ship about to depart for parts beyond the seas as ships' stores—

(a) For use or consumption on board the ship ; or

(b) To be fitted into the ship.

(2) If any goods referred to as ships' stores to be exported as aforesaid in a receipt given by a responsible officer of a ship are relanded in New Zealand from that ship, except with the consent of the Collector, the master and the owner of the ship shall each be deemed to have committed a breach of these regulations.

*Payment of Sales Tax in respect of Returns.*

21. (1) Payment of the sales tax payable in respect of any return under section 14 of the said Act shall be made by delivering or posting to the Collector at his office,—

(a) Cash or bank-notes :

(b) Postal notes or money orders payable to the Collector :

(c) Bank receipts for the lodgment of moneys to the credit of the Public Account at any place other than the place where the Collector's office is situated :