

(Sec. 70.) *Minimum Sales Tax collectable.*

37. The minimum amount of sales tax that need be collected in respect of any one return or in respect of any one importation shall be 1s.:

Provided that, except with the permission of the Collector, separate postal packets posted by any one person and arriving in New Zealand by any one mail, whether addressed to the same or to different persons, shall be treated for the purposes of this clause as one importation:

Provided further that if the Collector has reason to believe that advantage is being taken of this clause to avoid payment of sales tax by the systematic importation of goods on which the sales tax is less than 1s. he may, subject to the directions of the Comptroller, require payment of sales tax on such importations.

(Sec. 71 (3).) *Penalties.*

38. Every person who commits a breach of these regulations is liable to a fine not exceeding £50.

SCHEDULE.

Form 1.

*New Zealand Customs.*

APPLICATION FOR LICENSE UNDER SALES TAX ACT, 1932-33.

To the Collector of Sales Tax at.....

I, [Full name], [managing director, manager, or partner as the case may be], of [Name of company or firm] of [Address at principal place of business], hereby apply for a license as a wholesaler [manufacturing retailer] under the Sales Tax Act, 1932-33, for myself [my company/firm], carrying on business as [State nature of business] at the following places, viz.: [State names of all cities, towns, &c., at which business is carried on.]

The proportion of the total sales of goods of a kind liable to sales tax for the year ending [last day of preceding financial year of business] made by me [my company/firm] by wholesale was not less than \_\_\_\_\_ per centum.

To be required only when application is made for a license as a wholesaler and applicant has previously been carrying on business.

My }  
My company's } monthly accounting period ends on the \_\_\_\_\_ day of each  
My firm's }  
month, and I desire that returns to be delivered in pursuance of section 14 of the said Act shall be made in respect of each such accounting period, instead of each calendar month.

To be filled in only by persons desiring this concession.

I am [My company/firm is] not beneficially or financially interested in the business of any person, firm, or company to whom goods are sold or proposed to be sold by me [my company/firm], except as follows: [State names and nature of interest.]

I hereby declare that the above particulars are correct, and that I am [my company/firm is] carrying on or propose[s] to carry on business—

As a wholesaler,

As a manufacturing retailer,

As both a wholesaler and a manufacturing retailer,

as defined in the Sales Tax Act, 1932-33, and that the prescribed returns required under section 14 of that Act will be duly delivered and the sales tax duly paid to the Collector[s] at [Name of place or places].

[All inapplicable words or wording above to be struck out.]

[Signature.]

A "Wholesaler" means a person (not being a licensed manufacturing retailer) who, whether exclusively or not, engages in the sale of goods by wholesale or who, whether exclusively or not, sells goods to a retailer; and includes a manufacturer who is not a licensed manufacturing retailer.

A "Manufacturing retailer" means a retailer who manufactures goods for sale.

Section 5.  
Reg. 9.

Form 2.

*New Zealand Customs.*

LICENSE UNDER THE SALES TAX ACT, 1932-33. No. \_\_\_\_\_

District of.....

In pursuance of the Sales Tax Act, 1932-33, I hereby license [Full name], of [Address at principal place of business], to act as a wholesaler [manufacturing retailer] at the place[s] specified hereunder, viz:—

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

.....  
Collector of Sales Tax.

In pursuance of section 5 of the Sales Tax Act, 1932-33, I hereby grant authority to the licensee specified in this license to act thereunder at the following place[s] in addition to that [those] mentioned in the license, viz:—

Place.	Signature of Collector.	Date of Endorsement.