

Form 3.

Section 14,
Regs. 11-13,
17-21.

New Zealand Customs.

The Sales Tax Act, 1932-33.

RETURN BY WHOLESALER.

RETURN under section 14 of the Sales Tax Act, 1932-33, of all goods sold during the month ended , 19 , at in the district[s] of (being the places in such district[s] at which business was carried on by the undermentioned wholesaler), and of the sales tax payable in respect thereof.

Full Name.	Address in Place from which Return delivered.	License No.

(1) Total sale value of all goods sold	£.....
(2) Total sale value of all taxable goods, on which sales tax has not been paid, purchased or imported by the wholesaler after 8th March, 1933, and used by him during the month to which this return relates otherwise than as materials in the manufacture of goods for sale	£.....
Total	£.....

Deductions—

(3) Sale value of taxable goods sold to other licensed wholesalers for resale, &c., as shown in Part A hereof	£.....
(4) Sale value of non-taxable goods, as shown in Part B hereof	£.....
(5) Credits allowed by wholesaler on taxable goods returned or damaged or on account of any other consideration [<i>Nature of consideration to be stated</i>]	£.....
(6) Sale value of goods sold to persons other than licensed wholesalers before entry under section 51 of the Customs Act, 1913, for home consumption or for warehousing on which sales tax is payable on entry for home consumption	£.....
Total deductions	£.....
(7) Sale value on which sales tax is payable	£.....
(8) Sales tax on £ at 5 per cent.	£.....
(9) Deduct amount of sales tax already paid on above goods, as shown in Part C hereof	£.....
(10) Less 5 per cent. discount for prompt payment	£.....
(11) Amount of sales tax payable	£.....
(12) Sale value of taxable goods exported otherwise than on the sale thereof (<i>e.g.</i> , goods exported on consignment)	£.....
[Such value shall be the value which would have been the sale value if paragraph (a) of subsection (1) of section 11 of the Act had applied to the goods.]	

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

- That the above particulars, including those shown in Parts A, B, and C hereof, are true and correct in every respect;
- That no business was carried on by the above-named wholesaler during the month ended , 19 , at any place in the district[s] of not shown in the above return;
- That the non-taxable goods referred to in paragraph (4) above include no goods other than those set out in Part B hereof.

[Usual signature.]

Declared before me at , this day of , 19 .

.....
Officer of Customs [or Postmaster,
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:—

- In the case of goods sold by a wholesaler to a retailer the sale value shall be the price for which the goods are actually sold, and, in the case of any other goods sold by a wholesaler, shall be the fair market value of such goods as if they were sold by a wholesaler to a retailer in the ordinary course of business:

* * * * *