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## Maprover <br> Auctivers． <br> Notice to Taxpayer！

Business Profit Tax Act， 1917.

Attention is directed to the following sections of the Act：
Section 8 （a）Every person liable to taxation under this Act shall，on or be－
fore the first day of February in each year，without any notice
or demand，deliver in duplicate to the Minister a return in
Form B．of the Schedule of this Act，or in such other form as the Minister may prescribe，
covering each accounting peri－ od for which he is liable to tax－
ation．In such return the tax－ payer shall state an address in
Newfoundland to which all no－ tices and other documents to be mailed or served under this
Act may be mailed or sent． Provides for returns to be made
$\begin{array}{ll}\text { Section } 9 & \begin{array}{l}\text { Provides for returns to be mad } \\ \text { by any＂person＂suspected } \\ \text { being liable to taxation．}\end{array}\end{array}$
Section 10 Penalty for not making returns． Section 10 （b）Penalty for false statement in
Statement of auditor，including balance
sheet and profit and loss account should be for－ wheet and prith returns．
（Sgd．）M．P．CASHIN Minister of Finance． Department，of Finance，
jan9，12


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