

12. Returns

Except as otherwise prescribed, every return under this Act shall —

- (a) be made and furnished in such of the forms provided by the Commissioner for the purpose as is applicable;
- (b) contain the information and particulars mentioned or referred to in that form;
- (c) be verified by declaration as therein set forth; and
- (d) be accompanied by all balance-sheets, profit and loss accounts, statements and other documents, as are mentioned in the form or as are requisite.