

27. When return deemed to be furnished

A return shall not be deemed to have been duly furnished to the Commissioner unless and until —

- (a) the proper form signed as required by the Act and Regulations and containing a full, true and complete statement of all matters and things required to be stated therein by the Act and Regulations, the Commissioner, and the form itself; and
- (b) all balance-sheets, profit and loss accounts, statements, notices, and other documents which, by the Act, the Regulations, or the Commissioner, are required to accompany the return

have been received by an officer authorised by the commissioner to receive returns.