

**18. Returns by trustees**

- (1) A return setting forth a full and complete statement of the income derived by every trust during the year of income shall, if required by the Commissioner by notice published in the *Gazette*, be made and furnished by the trustees resident in the State or by any one of them.
- (2) When there is no trustee resident in the State, the return shall be made and furnished by the agent in the State for the trustees.