

## New Zealand.



### ANALYSIS.

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| <p style="text-align: center;">Title.</p> <p>1. Short Title.</p> <p style="text-align: center;">AS TO PAYMENTS FROM CONSOLIDATED FUND.</p> <p>2. Subsidy to Unemployment Fund from Consolidated Fund may be paid in advance.</p> <p>3. Repeal.</p> <p style="text-align: center;">UNEMPLOYMENT-RELIEF TAX.</p> <p>4. Unemployment-relief tax.</p> <p>5. Amount of unemployment-relief tax to be a special exemption for purpose of income-tax.</p> <p style="text-align: center;"><i>The General Unemployment Levy.</i></p> <p>6. Persons liable to general unemployment levy.</p> <p>7. Due dates of payment of general unemployment levy.</p> <p>8. Penalties for default in payment of general unemployment levy.</p> <p>9. Exemptions from general unemployment levy.</p> <p>10. Unemployment Board may grant personal exemptions from liability to pay instalments of general unemployment levy.</p> <p>11. Burden of proving exemption.</p> <p style="text-align: center;"><i>The Emergency Unemployment Charge.</i></p> <p>12. Emergency unemployment charge on salary or wages.</p> <p>13. Computation of emergency unemployment charge payable in respect of income other than salary or wages.</p> <p>14. Special provisions as to liability of women for emergency unemployment charge in respect of income other than salary or wages.</p> <p>15. Further provision as to liability of women.</p> <p>16. Due dates of payment of emergency unemployment charge in respect of income other than salary or wages.</p> | <p>17. Penalty for default in payment of emergency unemployment charge.</p> <p>18. "Income" defined.</p> <p style="text-align: center;"><i>Collection of Unemployment-relief Tax.</i></p> <p>19. Unemployment-relief stamps.</p> <p>20. Mode of payment of unemployment-relief tax.</p> <p>21. In certain cases general unemployment levy may be deducted from wages by employers.</p> <p>22. Emergency charge on wages to be deducted by employers.</p> <p>23. Recovery of unpaid unemployment-relief tax.</p> <p>24. Repeals.</p> <p style="text-align: center;">ADMINISTRATION.</p> <p>25. Authority for appointment of Commissioner of Unemployment.</p> <p>26. Reconstitution of Unemployment Board.</p> <p>27. Remuneration of Board. Repeal.</p> <p>28. Board may appoint committees and delegate powers.</p> <p>29. Authorizing local authorities to contribute towards expenses of local unemployment committees.</p> <p style="text-align: center;">MISCELLANEOUS AMENDMENTS OF PRINCIPAL ACT.</p> <p>30. Exemption from stamp duty of declarations made for purposes of principal Act.</p> <p>31. Offence of obtaining or attempting to obtain benefits under the principal Act by false representations.</p> <p>32. Wages earned on relief-works may be paid to wife or other person on account of worker.</p> <p>33. Failure to register under principal Act a continuing offence.</p> <p>34. Procedure in prosecutions for offences against principal Act.</p> <p>35. Extending the powers of the Governor-General to make regulations for purposes of principal Act.</p> |
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1931, No. 9.

AN ACT to amend the Unemployment Act, 1930.

Title.

[22nd July, 1931.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Unemployment Amendment Act, 1931, and shall be read together with and deemed part of the Unemployment Act, 1930 (hereinafter referred to as the principal Act). Short Title.

## AS TO PAYMENTS FROM CONSOLIDATED FUND.

2. Section three of the principal Act is hereby amended by adding the following subsection:— Subsidy to Unemployment Fund from Consolidated Fund may be paid in advance.

“(4) Subsidy in accordance with the last preceding subsection may, in the discretion of the Minister of Finance, be paid to the Unemployment Fund in advance:

“Provided that the amount of subsidy so paid in advance shall not at any time exceed the subsidy estimated to be payable in respect of the expenditure from the fund for the period of three months immediately succeeding the month in which such payment is made.”

3. Section four of the principal Act is hereby repealed. Repeal.

## UNEMPLOYMENT-RELIEF TAX.

4. (1) For the purpose of making adequate provision for the relief of unemployment, there shall be levied and paid in accordance with this Act a special tax to be known as unemployment-relief tax. Unemployment-relief tax.

(2) Unemployment-relief tax shall consist of—

- (a) An annual charge of twenty shillings, payable by quarterly instalments on the first day of the months of February, May, August, and November respectively in each year; and
- (b) A charge on salary, wages, and other income, computed and payable at the rate of one penny for every amount of six shillings and eightpence or part thereof included in the salary, wages, or other income in respect of which such charge is imposed, as hereinafter provided.

(3) The annual charge referred to in paragraph (a) of the last preceding subsection is hereinafter in this Act referred to as “the general unemployment levy,” and the charge referred to in paragraph (b) of the said subsection is hereinafter in this Act referred to as “the emergency unemployment charge.”

(4) The emergency unemployment charge imposed by this section shall not be levied in respect of any wages or salary derived in respect of any period subsequent to the thirty-first day of July, nineteen hundred and thirty-two.

5. Every person who in any year has paid any unemployment-relief tax imposed by this Act shall, for the purposes of the Land and Income Tax Act, 1923, be entitled to a deduction by way of special exemption from his assessable income for that year of an amount equal to the amount of unemployment-relief tax so paid. Amount of unemployment-relief tax to be a special exemption for purposes of income-tax.

*The General Unemployment Levy.*

Persons liable to  
general  
unemployment levy.

6. (1) Every male person who, being ordinarily resident in New Zealand, is, on the first day of August, nineteen hundred and thirty-one, of the age of twenty years or upwards, and every such person who attains that age after the said date shall, unless exempted from the operation of this section in accordance with the following provisions of this Act, be liable for the general unemployment levy.

(2) No person who, being ordinarily resident in New Zealand, returns to New Zealand after a continuous absence therefrom of more than one year shall be liable for more than four of the quarterly instalments of the general unemployment levy falling due during his absence. For the purposes of this subsection instalments of the unemployment levy under the principal Act shall be treated as instalments of the general unemployment levy.

(3) Every male person of the age of twenty years or upwards who arrives in New Zealand with the intention of becoming resident therein shall, unless exempted from the operation of this section in accordance with the following provisions of this Act, be liable for all instalments of the general unemployment levy that become due after the date of his arrival. Without affecting the liability of any person who arrives or has arrived in New Zealand with a definite intention of becoming resident therein, every person who (having arrived in New Zealand before or after the passing of this Act) has remained or remains in New Zealand for a continuous period of not less than twelve months, shall, unless and until he satisfies the Unemployment Board to the contrary, be deemed for the purposes of this section to have arrived in New Zealand with the intention of becoming resident therein.

(4) The definition of the term "contributor" in section two of the principal Act is hereby repealed, and, unless inconsistent with the context, the term "contributor" as used in the principal Act shall hereafter mean a person who is not wholly exempt in accordance with this Act from liability for the general unemployment levy. All references in the principal Act to the levy thereby imposed shall, unless the context otherwise requires, be read as including references to the general unemployment levy imposed by this Act.

Due dates of  
payment of general  
unemployment  
levy.

7. (1) The first instalment of the general unemployment levy shall be due and payable on the first day of August, nineteen hundred and thirty-one.

(2) In the case of a person who attains the age of twenty years after the first day of August, nineteen hundred and thirty-one, the first instalment of the general unemployment levy payable by him shall become due in accordance with the following provisions:—

(a) In the case of a person whose birthday is in the month of February, May, August, or November, as the case may be, the first instalment shall be due on the first day of that month:

(b) In the case of any other person, the first instalment shall be due on the first day of February, May, August, or November, as the case may be, first occurring after the date of his birthday.

(3) Payments heretofore made under section six of the principal Act of instalments of levy due on the first day of September, nineteen

hundred and thirty-one, or any subsequent date, shall be applied in the prescribed manner towards the payment of instalments of the general unemployment levy.

8. (1) Every person who makes default for more than one month in the payment of any instalment of the general unemployment levy, or, in the case of a person absent from New Zealand on the due date of any such instalment, who makes default in the payment of such instalment for more than one month after his return to New Zealand, commits an offence, and shall be liable on summary conviction to a fine of five pounds, and shall also be liable without conviction to a penalty of sixpence for every month or part of a month that elapses after the expiration of one month from the due date of the instalment or the date of return to New Zealand, as the case may be, and before the date of the payment of such instalment, but not exceeding in the aggregate a penalty of two shillings and sixpence.

Penalties for default  
in payment of  
general  
unemployment levy.

(2) All fines recovered under this section shall form part of the Unemployment Fund. All other penalties received under this section shall be paid to the credit of the Post Office Account in respect of any additional administrative expenses that may have been incurred by reason of the default of the person concerned.

9. (1) The following classes of persons shall be wholly exempt from the payment of the general unemployment levy, namely:—

Exemptions from  
general  
unemployment levy.

(a) Every person for the time being in receipt of a war pension under the War Pensions Act, 1915, in respect of his total disablement:

(b) Every person for the time being in receipt of any pension under the Pensions Act, 1926:

(c) Every Native within the meaning of the Native Land Act, 1909:

Provided that any such Native may, with the consent of the Board, elect to become liable for the general unemployment levy, and shall thereupon become subject to the same obligations and entitled to the same benefits as other persons who are liable for such levy. Elections heretofore made under paragraph (c) of subsection one of section seven of the principal Act shall be deemed to be elections for the purposes of this paragraph. Every election under or for the purposes of this paragraph shall be final.

(2) The following classes of persons shall be exempt from the general unemployment levy to the extent herein provided, namely:—

(a) Every person who on the due date of any instalment of such levy and for at least one month thereafter is an inmate of—

(i) Any public hospital under the Hospitals and Charitable Institutions Act, 1926, or any hospital under the control of the Department of Health, or any mental hospital within the meaning of the Mental Defectives Act, 1911; or

(ii) Any public or private charitable institution established for the relief of aged, needy, or infirm persons or of persons requiring medical or surgical treatment; or

(iii) Any prison, reformatory institution, or Borstal Institution—

shall be exempt from the payment of that instalment:

(b) Every person who on the due date of any instalment of such levy is enrolled as a student of any University college, technical school, secondary school, or other educational institution, and who is not in receipt of salary or wages, or who is not in receipt of any allowance paid to him in respect of his attendance at such institution (not being moneys payable under the terms of any scholarship or bursary), shall be exempt from the payment of that instalment.

(3) In addition to the classes of persons hereinbefore referred to, the Governor-General may, by Order in Council, on grounds of public policy, exempt wholly or in part from the general unemployment levy any persons or classes of persons specified in such Order. Every Order in Council issued under the corresponding provisions of section seven of the principal Act and in force on the passing of this Act shall continue in force as if it had been issued under this section in relation to the general unemployment levy.

Unemployment Board may grant personal exemptions from liability to pay instalments of general unemployment levy.

10. (1) In addition to the exemptions provided for by the last preceding section, the Unemployment Board may, by resolution, exempt from liability to pay any specified instalment or instalments of the general unemployment levy any person in respect of whom it is satisfied that the payment of such instalment or instalments would, by reason of the poverty or sickness of the person concerned or of the sickness of any member of his family, constitute a serious hardship.

(2) Any exemption under this section may be made retrospective to such date as the Unemployment Board determines, but nothing in this section shall authorize the refund of any instalment of the general unemployment levy.

(3) The powers conferred on the Unemployment Board by this section may be exercised with respect to any instalment or instalments of the unemployment levy heretofore payable under the principal Act by any contributor to the Unemployment Fund. Any exemptions heretofore granted by the Unemployment Board in respect of instalments of the levy payable under the principal Act shall be deemed to have been validly granted, and all refunds of any such instalments heretofore made by direction of the Board or otherwise are hereby validated.

(4) In lieu of exercising the powers of exemption conferred on it by this section the Board, if in any case it thinks fit so to do, may postpone the due date of payment of any instalment; and may postpone such date notwithstanding that the due date as fixed by this Act may have passed.

Burden of proving exemption.

11. If in any proceedings against any person for failure to pay any instalment of the general unemployment levy within the time limited by the foregoing provisions of this Act the defendant alleges that he is exempt from the obligation to pay such instalment, the burden of proving such exemption shall be on him.

#### *The Emergency Unemployment Charge.*

Emergency unemployment charge on salary or wages.

12. (1) Every person (whether liable or not for the general unemployment levy) who at any time on or after the first day of August, nineteen hundred and thirty-one, receives in consideration of his or her employment or service for any period commencing on or after that date any salary or wages (including any bonus, gratuity,

extra salary, or emolument of any kind in respect of or in relation to employment or service) shall be liable, in respect of the amount included in every payment of such salary or wages, for the emergency unemployment charge at the rate prescribed by section four hereof:

Provided that nothing herein shall apply to the wages received by any woman or girl in respect of private domestic service, or to the wages received by any worker in respect of his employment on relief works undertaken by any local authority or public body pursuant to a scheme whereby the whole amount of such wages is refunded to such local authority or public body from the Unemployment Fund.

(2) If any question is raised as to whether or not any service is private domestic service, or as to whether or not the remuneration received by any person in respect of any work or service is, as to the whole or part thereof, wages or salary, it shall be decided by the Unemployment Board, and the decision of that Board shall be final. The Board may also decide in any case that any person who is liable for the payment of remuneration to any other person in respect of work or service shall for the purposes of the principal Act and this Act be deemed to be the employer of such last-mentioned person, notwithstanding that the legal relationship of employer and servant may not in fact exist between them.

13. (1) Every person who is not wholly exempt from liability for the general unemployment levy under the foregoing provisions of this Act, and who for the year ended the thirty-first day of March, nineteen hundred and thirty-one, derived income from any source other than salary or wages (whether such income was derived from New Zealand or elsewhere), shall be liable, in respect of an amount equal to two-thirds of such income, for the emergency unemployment charge at the rate prescribed by section four hereof.

Computation of emergency unemployment charge payable in respect of income other than salary or wages.

(2) Every person who is not wholly exempt from liability for the general unemployment levy as aforesaid, and who for the year ending the thirty-first day of March, nineteen hundred and thirty-two, has derived income from any source other than salary or wages (whether such income is derived from New Zealand or elsewhere), shall be liable, in respect of an amount equal to one-third of that income, for the emergency unemployment charge at the rate prescribed by section four hereof.

14. (1) This section applies to every woman ordinarily resident in New Zealand who for the year ended the thirty-first day of March, nineteen hundred and thirty-one, has furnished to the Commissioner of Taxes a return under the Land and Income Tax Act, 1923, disclosing the receipt by her during that year of an amount of income from all sources (whether assessable income or not) not less than two hundred and fifty pounds, and also applies to every woman who, being in a position to make such a return, has failed to do so, but does not apply to any other woman.

Special provisions as to liability of women for emergency unemployment charge payable in respect of income other than salary or wages.

(2) Every woman to whom this section applies and who for the year ended the thirty-first day of March, nineteen hundred and thirty-one, derived any income from any source other than salary or wages (whether such income was derived from New Zealand or elsewhere), shall be liable, in respect of an amount equal to two-thirds of such income, for the emergency unemployment charge at the rate prescribed by section four hereof.

(3) For the purposes of this section, the Commissioner of Taxes shall, at the request in writing of the Commissioner of Unemployment, furnish to him lists containing the names, addresses, and descriptions of all women who, for the year ended the thirty-first day of March, nineteen hundred and thirty-one, have furnished under the Land and Income Tax Act, 1923, returns disclosing the receipt by them of not less than two hundred and fifty pounds of income during that year, and also of all other women whose incomes for that year, according to information in the possession of the Commissioner of Taxes, were not less than two hundred and fifty pounds respectively.

Further provision as to liability of women.

15. (1) This section applies to every woman ordinarily resident in New Zealand who for the year ending the thirty-first day of March, nineteen hundred and thirty-two, furnishes to the Commissioner of Taxes a return under the Land and Income Tax Act, 1923, disclosing the receipt by her during that year of an amount of income from all sources (whether assessable income or not) of not less than two hundred and fifty pounds, and also applies to every woman who, being in a position to make such a return, fails to do so, but does not apply to any other woman.

(2) Every woman to whom this section applies and who for the year ending the thirty-first day of March, nineteen hundred and thirty-two, has derived income from any source other than salary or wages (whether such income is derived from New Zealand or elsewhere) shall be liable, in respect of an amount equal to one-third of that income, for the emergency unemployment charge at the rate prescribed by section four hereof.

(3) Subsection three of the last preceding section shall apply for the purposes of this section with the substitution of a reference to the year nineteen hundred and thirty-two for the reference therein to the year nineteen hundred and thirty-one.

(4) For the purposes of this and the last preceding section the question with reference to any woman as to whether or not she is ordinarily resident in New Zealand shall be determined as the like question is determinable in the case of men.

Due dates of payment of emergency unemployment charge in respect of income other than salary or wages.

16. (1) The emergency unemployment charge imposed in respect of income other than salary or wages derived for the year ended the thirty-first day of March, nineteen hundred and thirty-one, shall be due and payable by equal instalments on the first day of November, nineteen hundred and thirty-one, and the first day of February, nineteen hundred and thirty-two respectively :

Provided that, without limiting the provisions of the next succeeding section, the whole amount of such charge may, in the discretion of the person liable therefor, be paid in one sum.

(2) The emergency unemployment charge imposed in respect of income other than salary or wages derived for the year ending the thirty-first day of March, nineteen hundred and thirty-two, shall be due and payable on the first day of May, nineteen hundred and thirty-two.

(3) Every person liable for such emergency unemployment charge shall, for the purposes thereof, make within the prescribed time such declaration or declarations as may be required or prescribed to enable an assessment to be made of the amount of the charge payable by him.

17. (1) Every person who makes default for more than one month after the due date thereof in the payment of any emergency unemployment charge shall be liable on summary conviction to a fine of five pounds, and shall also be liable, without conviction, to a penalty equal to ten per centum of the amount of the charge in respect of which default is made. Every such penalty shall be deemed part of the charge in respect of which it is imposed, and shall be recoverable accordingly.

Penalty for default in payment of emergency unemployment charge.

(2) All fines and penalties recovered under this section shall form part of the Unemployment Fund.

18. For the purposes of the assessment of the emergency unemployment charge in accordance with the foregoing provisions of this Act, the term "income" includes all income assessable under the Land and Income Tax Act, 1923 (whether such income is taxable under that Act or not), and also includes non-assessable income of the classes referred to in paragraphs (g) and (m) of section seventy-eight of that Act, and in subsection two of section four of the Land and Income Tax Amendment Act, 1930, but does not include any other income:

"Income" defined.

Provided that compensation received under the Workers' Compensation Act, 1922, whether as a lump sum or by weekly payments, shall not for the purposes of this Act be regarded as income.

#### *Collection of Unemployment-relief Tax.*

19. (1) For the purpose of denoting the payment of the unemployment-relief tax but for no other purpose whatsoever, the Minister of Finance may cause to be created and sold special stamps, to be designated unemployment-relief stamps, of such denominations of value as he thinks fit.

Unemployment-relief stamps.

(2) All revenue received from the sale of unemployment-relief stamps shall be paid into the Unemployment Fund.

(3) The creation, custody, and disposition of unemployment-relief stamps shall, subject to the foregoing provisions of this section, be in accordance with regulations, or, in default of such regulations, shall be in accordance with the directions of the Minister of Finance.

20. (1) In the absence of regulations to the contrary, payment of the unemployment-relief tax shall be denoted by the cancellation, in the prescribed manner, of unemployment-relief stamps of the appropriate value, and not otherwise.

Mode of payment of unemployment-relief tax.

(2) Regulations made under the authority of the principal Act may prescribe that in special cases, to be therein defined, unemployment-relief tax may be paid in cash at any money-order office, or may be so paid to any Postmaster or other person authorized to receive the same and to give a valid receipt therefor.

21. (1) The amount of any instalment of the unemployment levy under the principal Act or of the general unemployment levy under this Act due by any person who has made default for more than one month in the payment thereof may be deducted from any salary or wages which he may thereafter be entitled to receive. Such deduction may be made by or on behalf of the employer, and the person from whose salary or wages such deduction is made shall be entitled to receive from his employer evidence in such form as may be prescribed of the fact of such deduction and of the purpose for which it has been made.

In certain cases general unemployment levy may be deducted from wages by employers.



(2) The amount so deducted from the salary or wages of any person in default shall be applied in the prescribed manner in satisfaction of the instalment or instalments in respect of which such default was made.

Emergency charge on wages to be deducted by employers.

22. The emergency unemployment charge payable as hereinbefore provided in respect of any salary or wages shall be deducted therefrom at the time of payment by the employer or other person by whom such salary or wages are paid, and the employer or other person as aforesaid shall thereupon affix to the wages-sheet or other prescribed document the requisite unemployment-relief stamps and shall cancel the same in the prescribed manner, or shall indicate in such other manner as may be prescribed that the charge has been paid.

Recovery of unpaid unemployment-relief tax.

23. All unemployment-relief tax that is not paid on the due date shall constitute a debt due and payable to the Crown, and shall be recoverable accordingly in any Court of competent jurisdiction.

Repeals.

24. Sections six to nine of the principal Act are hereby repealed :

Provided that the repeal of the said sections shall not affect the liability of any person for any instalments of the unemployment levy heretofore due but unpaid on the passing of this Act, or affect his liability to any fine or other penalty to which he may be liable in respect of his default.

#### ADMINISTRATION.

Authority for appointment of Commissioner of Unemployment.

25. (1) There shall from time to time, as required, be appointed an officer of the Public Service to be called the Commissioner of Unemployment, who, under the control of the Unemployment Board, shall be charged with the general administration of the principal Act.

(2) The person who at the passing of this Act holds office as Commissioner of Unemployment shall be deemed to have been appointed as such under this section.

(3) There shall also from time to time be appointed as officers of the Public Service all such other officers as may be required in respect of the administration of the principal Act.

(4) The salaries of the Commissioner and other officers as aforesaid and all contingent expenses connected with the administration of the principal Act and the Unemployment Fund shall be paid out of moneys to be from time to time appropriated by Parliament out of that fund. The provisions of section five of the principal Act shall have no application to the expenditure of moneys appropriated under this section, but shall continue to apply with respect to expenditure out of the fund for any purpose for which that fund is established.

Reconstitution of Unemployment Board.

26. (1) Notwithstanding anything to the contrary in the principal Act, the Unemployment Board as constituted at the passing of this Act shall be abolished on the thirty-first day of July, nineteen hundred and thirty-one.

(2) On the said date the principal Act shall be deemed to be amended as follows :—

(a) By repealing subsections two and three of section twelve thereof, and substituting the following subsections :—

“(2) The Board shall consist of—

“(a) The Minister for the time being charged with the administration of this Act, who shall be the Chairman of the Board :

“(b) The Commissioner of Unemployment :

“(c) Three other persons to be from time to time appointed by the Governor-General, one of whom shall be appointed as the Deputy Chairman of the Board.

“(3) The members appointed by the Governor-General shall be so appointed for a term of two years, save that any such member may be reappointed or may be at any time removed from office by the Governor-General for disability, insolvency, neglect of duty, or misconduct, or may at any time resign his office by writing addressed to the Chairman.”

(b) By omitting from subsection two of section fourteen the word “four”, and substituting the word “three”.

27. (1) The members of the Board, other than the Minister or the Commissioner, shall be entitled to receive out of the Unemployment Fund allowances at the rate of four hundred pounds per annum in the case of the Deputy Chairman, and at the rate of three hundred pounds per annum in the case of each of the other two members, together with the expenses reasonably incurred by them in respect of their attendance at meetings of the Board or otherwise in transacting the business of the Board. Remuneration of Board.

(2) Section sixteen of the principal Act is hereby repealed, as from the thirty-first day of July, nineteen hundred and thirty-one. Repeal.

28. (1) The Board may from time to time appoint standing or special committees of two or more persons, and may by resolution delegate to any such committee any of its powers and duties. Board may appoint committees and delegate powers.

(2) A person may be appointed a member of any such committee notwithstanding that he may not be a member of the Board.

(3) Every committee to which any powers or duties are delegated as aforesaid may, without confirmation by the Board, exercise or perform the same in like manner and with the same effect as the Board could itself have exercised or performed the same.

(4) Every such committee shall be subject in all things to the control of the Board, and shall carry out all directions, general or special, of the Board given in relation to such committee or its affairs.

(5) Without limiting the general authority conferred by this section the Board shall, as soon as conveniently may be after the passing of this Act, appoint a special committee to consider proposals and make recommendations having for their object the development of unoccupied lands or the further development of any occupied lands, with a view to increasing the production of primary products in New Zealand. The Board shall in like manner appoint a special committee to consider questions and to make recommendations to the Board with reference to the assistance of women in any manner contemplated by the principal Act or within the scope thereof.

29. (1) It shall be, and be deemed at all times heretofore to have been, lawful for any local authority to expend out of its general fund or account any sum or sums of money for the purpose of contributing towards the remuneration of the staff or other expenses of any local committee appointed under section eighteen of the principal Act, but Authorizing local authorities to contribute towards expenses of local unemployment committees.

nothing herein shall be construed to authorize the payment to any member of a local committee of any remuneration in respect of his services as such.

(2) For the purposes of this section the term "local authority" means any local authority as defined by section one hundred and twenty-four of the Public Revenues Act, 1926, and includes any public body required by any Act to have its accounts audited by the Audit Office.

#### MISCELLANEOUS AMENDMENTS OF PRINCIPAL ACT.

Exemption from stamp duty of declarations made for purposes of principal Act.

Offence of obtaining or attempting to obtain benefits under the principal Act by false representations

Wages earned on relief-works may be paid to wife or other person on account of worker.

Failure to register under principal Act a continuing offence.

Procedure in prosecutions for offences against principal Act.

Extending the powers of the Governor-General to make regulations for purposes of principal Act.

30. All declarations made for the purposes of the principal Act shall be exempt from stamp duty.

31. Every person commits an offence and is liable on summary conviction to a fine of twenty pounds who, for the purpose of obtaining employment or any other benefit under the principal Act, either for himself or for any other person, makes any false statement to, or otherwise misleads or attempts to mislead the Unemployment Board, or any member thereof, or any official engaged in the administration of the principal Act, or any other person whomsoever.

32. (1) The Unemployment Board may make it a condition of the employment or continued employment of any person on any work for the carrying-on of which moneys are provided out of the Unemployment Fund that the wages payable to such person shall be paid in whole or in part to some person other than the worker, to be expended for the maintenance of the wife and children or other persons for whose maintenance in whole or in part the worker may be responsible.

(2) The receipt of any person to whom any wages are paid as aforesaid on account of a worker shall be a sufficient discharge therefor.

33. The offence of failing to furnish particulars for registration in accordance with section ten of the principal Act shall be deemed to be, and heretofore to have been, an offence continuing from day to day so long as such failure continues or has continued.

34. In any prosecution for failure to comply with the requirements of the principal Act or this Act as to registration or as to the payment of any instalment or instalments of the unemployment levy under the principal Act, or as to the payment of any instalment or instalments of unemployment-relief tax, the burden of proving registration or payment, as the case may be, shall be on the defendant.

35. Without limiting in any way the authority conferred on the Governor-General by section twenty-two of the principal Act to make such regulations as may be necessary for the purpose of giving full effect to the provisions of that Act, it is hereby expressly declared that the Governor-General, acting under the authority of the said section, may make regulations as follows:—

(a) Requiring persons who are liable to any of the obligations imposed by the principal Act or this Act, or who may reasonably be assumed to be so liable, to produce to any person acting in that behalf with the authority of the Unemployment Board evidence that he has complied with those obligations, or that he is not subject to such obligations, as the case may be:

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- (b) Empowering persons authorized in that behalf by the Unemployment Board to inspect any wages-books or other documents with a view to determining whether or not any person has complied with the obligations of the principal Act or this Act, and to require the production of any such books or documents for such inspection :
  - (c) Prescribing forms of declarations to be made for the purposes of unemployment-relief tax, and requiring any person (whether liable for such tax or not) to make declarations as to any matter relevant thereto :
  - (d) Prescribing fines, not exceeding fifty pounds in any case, for failure to comply with the provisions of the principal Act or this Act, or of any regulations thereunder.