

EMPLOYMENT PROMOTION BILL.

EXPLANATORY MEMORANDUM.

THIS Bill is a consolidation (with amendments) of the Unemployment Act, 1930 (Reprint of Statutes, Vol. VIII, p. 1216), and its amendments.

The Bill provides in effect for the continuation of the existing Unemployment Fund and unemployment-relief tax, without substantial alteration, but under the names of the Employment Promotion Fund and employment tax respectively. Section 5 of the Unemployment Amendment Act, 1931, which provides that amounts paid as unemployment-relief tax shall be allowed as a special exemption for income-tax purposes, is not reproduced in the Bill. It is proposed to abolish the Unemployment Board and to transfer the administration of the legislation to the Department of Labour, acting under the control of the Minister. The other alterations relate mainly to matters of form or administrative detail.

References to the corresponding sections of the enactments repealed are given in the margin. New provisions are marked by side-lines.

Hon. Mr. Armstrong.

EMPLOYMENT PROMOTION.

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A BILL INTITULED

Title.	AN ACT to make Provision for the Promotion of Employment and for the Relief of Distress due to Unemployment.	
	BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—	5
Short Title and commencement.	1. This Act may be cited as the Employment Promotion Act, 1936, and shall come into force on the first day of June, nineteen hundred and thirty-six.	10
Interpretation.	2. In this Act, unless the context otherwise requires,— “ Commissioner ” means the Commissioner of Taxes appointed under the Land and Income Tax Act, 1923: “ Employment charge ” or “ charge ” means the employment charge imposed in accordance with this Act: “ Financial year ” means the period of twelve months ending on the thirty-first day of March in any year: “ Fund ” means the Employment Promotion Fund established in accordance with this Act: “ Local authority ” means any local authority as defined by section one hundred and twenty-four of the Public Revenues Act, 1926: “ Minister ” means the Minister of Labour:	15 20 25
See Reprint of Statutes, Vol. VII, p. 56		

5 “ Native ” means a person belonging to the aboriginal race of New Zealand, and includes a half-caste and a person intermediate in blood between half-castes and persons of pure descent from that race:

Cf. 1931, No. 31, s. 2; see Reprint of Statutes, Vol. VI, p. 103

“ Registration levy ” or “ levy ” means the registration levy imposed in accordance with this Act:

10 “ Secretary ” means the Secretary of Labour.

3. This Act shall not apply with respect to persons ordinarily resident in the Chatham Islands.

Act not to apply to Chatham Islands.

1932, No. 30 s. 22

PART I.

ADMINISTRATION.

15 4. (1) Except as provided in the *next succeeding* subsection, this Act shall be administered by the Department of Labour.

Administration of this Act.

(2) The provisions of this Act relating to the assessment, collection, and recovery of employment tax shall be administered as if employment tax were income-tax.

20 (3) Except where special provisions are made by this Act, the Commissioner, the Deputy Commissioner, and other officers appointed to carry out the provisions of the Land and Income Tax Act, 1923, shall have in respect of employment tax the same powers as they have in

25 respect of income-tax.

See Reprint of Statutes, Vol. VII, p. 271

5. The Unemployment Board established under the Unemployment Act, 1930, as amended by section twenty-six of the Unemployment Amendment Act, 1931, is hereby abolished.

Abolition of Unemployment Board.

30 PART II.

OBLIGATION TO REGISTER.

35 6. (1) Every male person ordinarily resident in New Zealand who on the commencement of this Act is of the age of twenty years or upwards and is not registered under section ten of the Unemployment Act, 1930, shall, within one month after the commencement of this Act (or, in the case of any such person who is absent from New Zealand on the commencement of this Act,

All male residents over twenty years of age required to register.

1930, No. 10, s. 10; see Reprint of Statutes, Vol. VIII, p. 1218

within one month after his return to New Zealand), furnish particulars in the prescribed form and manner as to—

- (a) His name in full:
 - (b) His full residential address, and his business address (if any): 5
 - (c) His occupation or calling:
 - (d) Such other particulars as may be required.
- (2) Every male person ordinarily resident in New Zealand who attains the age of twenty years at any time after the commencement of this Act, shall, within one month after attaining the age of twenty years (or, in the case of any such person who is absent from New Zealand on attaining that age, within one month after his return to New Zealand), furnish particulars in the prescribed form and manner as to the matters specified in the *last preceding* subsection. 10 15
- (3) Every male person of the age of twenty years or upwards who, after the commencement of this Act, becomes resident in New Zealand shall, within one month after the date of his arrival in New Zealand, furnish particulars in the prescribed form and manner as to the matters specified in subsection *one* hereof. 20
- (4) The particulars required under this section shall be furnished to a Postmaster or to some other person authorized to receive them, and shall thereupon be registered in the prescribed manner. On the completion of the registration the person registered shall receive a certificate of registration in the prescribed form. 25
- (5) A copy of every such certificate of registration shall be forwarded by the person by whom the certificate is given to the Commissioner of Taxes, who shall cause to be compiled a register of all persons for the time being registered either under this section or under section ten of the Unemployment Act, 1930. 30 35
7. (1) Every person who, being required to furnish particulars for registration in accordance with the *last preceding* section, fails to furnish such particulars within the time limited in that behalf by that section, or who furnishes particulars that are false in any material respect, commits an offence, and is liable on summary conviction to a fine of *fifty* pounds. 40

Penalty for failure to register.
1930, No. 10,
s. 11

(2) The offence of failing to furnish particulars for registration as aforesaid shall be deemed to be an offence continuing from day to day so long as the failure continues.

5 (3) In any prosecution for failure to comply with the requirements of this Part of this Act as to registration, the burden of proving registration or non-liability to register, as the case may be, shall be on the defendant.

1931, No. 9,
s. 34

10 8. Every person commits an offence and is liable on summary conviction to a fine of *twenty* pounds who employs in his service for more than seven days any person who, being required to be registered under this Part of this Act, is not so registered.

Offence to employ unregistered person.
1930, No. 10,
s. 21 (1)

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PART III.

EMPLOYMENT TAX.

9. (1) There shall be levied and paid in accordance with this Part of this Act a special tax to be known as employment tax.

Employment tax.
1931, No. 9,
s. 4

20 (2) Employment tax shall consist of—
(a) The registration levy; and
(b) The employment charge.

The Registration Levy.

25 10. The registration levy shall be a quarterly charge of *five* shillings, payable on the first day of the months of February, May, August, and November respectively in each year. Each such quarterly charge is hereinafter referred to as an instalment of the registration levy.

Registration levy to be paid quarterly.
1931, No. 9,
s. 4 (2) (a)

30 11. (1) Every male person who, being ordinarily resident in New Zealand, is on the first day of *August*, nineteen hundred and thirty-six, of the age of twenty years or upwards, and every such person who attains that age after the said date shall, unless exempted in accordance with the following provisions of this Act, be
35 liable for the registration levy.

Persons liable for levy.
1931, No. 9,
s. 6

(2) 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 in accordance with the following provisions of
40 this Act, be liable for all instalments of the 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 commencement 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 Commissioner to the contrary, be deemed for the purposes of this section to have arrived in New Zealand with the intention of becoming resident therein. 5 10

(3) If any person who is liable for the registration levy ceases to be ordinarily resident in New Zealand he shall not be liable for any instalment of the levy that becomes due after the date of his ceasing to be so resident. 15

(4) Upon the death of any person who is liable for the registration levy his personal representatives shall not be liable for any instalment of the levy that becomes due after the date of his death. 20

12. (1) The first instalment of the registration levy shall be due and payable on the first day of *August*, nineteen hundred and thirty-six.

(2) In the case of a person who attains the age of twenty years after the first day of *August*, nineteen hundred and thirty-six, the first instalment of the levy payable by him shall become due in accordance with the following provisions:— 25

(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: 30

(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. 35

13. Every person who makes default for more than one month after the due date thereof in the payment of any instalment of the registration 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 the instalment for more than one month 40

Due dates
of payment
of levy.
1931, No. 9,
s. 7;
1934, No. 29,
s. 16

Penalties for
default in
payment of
levy.
1931, No. 9,
s. 8 (1)

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 5 or part of a month that elapses after the expiration of one month from the due date of the instalment or the date of his return to New Zealand, as the case may be, and before the date of the payment of the instalment, but not exceeding in the aggregate a penalty of *two* 10 shillings and *sixpence*. Every such penalty shall be deemed part of the instalment in respect of which it is imposed, and shall be recoverable accordingly.

14. Every person commits an offence and is liable on summary conviction to a fine of *twenty* pounds who, 15 without the authority of the Secretary, employs in his service for more than seven days any person who is in arrears for more than one month in the payment of any instalment of the registration levy.

15. (1) The following classes of persons shall be 20 wholly exempt from liability for the registration levy, namely:—

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

(2) The following classes of persons shall be exempt from liability for the registration levy to the extent 30 herein provided, namely:—

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

35 (i) Any public hospital under the Hospitals and Charitable Institutions Act, 1926, or any mental hospital under the Mental Defectives Act, 1911; or

40 (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 liability in respect of that instalment.

- 45 (b) Every person who on the due date of any instalment of the levy is enrolled as a student

Offence to employ person who is in default in payment of levy.
1930, No. 10,
s. 21 (1) (b)

Exemptions from levy.
1931, No. 9,
s. 9

See Reprint of Statutes,
Vol. VI, p. 796

Ibid., p. 760

Ibid., Vol. III,
p. 725

Ibid., Vol. V,
p. 743

of any University college, technical school, secondary school, or other educational institution, and is not in receipt of salary or wages, and is not in receipt of any allowance paid to him in respect of his attendance at the institution (not being moneys payable under the terms of any scholarship or bursary), shall be exempt from liability in respect of that instalment. 5

(c) Every person of the age of sixty-five years or upwards whose income received from all sources during the *twelve* months immediately preceding the due date of any instalment of the registration levy did not exceed *one hundred and four* pounds shall be exempt from liability in respect of that instalment. 10 15

(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 liability for the registration levy any specified persons or specified classes of persons. 20

(4) Any person who is exempted in accordance with the foregoing provisions of this section from liability for the levy or for any instalment of the levy may, with the consent of the Minister, elect, by notice in writing, to become liable therefor and shall thereupon become subject to the same obligations and entitled to the same benefits as other persons who are liable for the levy. An election made under this subsection may not be withdrawn by the person who made it, but it may at any time be cancelled by the Minister by writing under his hand, and upon being so cancelled shall cease to have effect. 25 30

The Employment Charge.

Employment charge on salary or wages.

1931, No. 9, s. 12;
1931, No. 44, s. 29;
1934, No. 29, s. 2;
1935, No. 41, s. 8

16. (1) Every person ordinarily resident in New Zealand (whether liable or not for the registration levy) who at any time after the commencement of this Act receives in consideration of his or her employment or service 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 and including also any witnesses' or jurors' fees and any other payments or fees of a like nature) shall, unless exempted in accordance with the following provisions of this Part of this Act, be liable, in respect of the amount included in every payment of such salary or wages, for the employment charge computed at the rate for the time being prescribed in accordance with the provisions of section *twenty* hereof: 35 40 45

Provided that nothing in the foregoing provisions of this subsection shall apply—

- 5 (a) To salary or wages received by any person under the age of twenty years; or
- 10 (b) To the wages received by any woman or girl in respect of private domestic service; or
- 15 (c) To the wages received by any worker in respect of his employment on relief works pursuant to a scheme whereby the whole amount of the wages is refunded to the employer from the Employment Promotion Fund. The exemption provided by this paragraph may be extended by the Minister to apply in respect of the wages received by any workers employed on relief works, though portion only of the wages may be refunded from the Fund.

(2) If any question is raised as to whether or not the remuneration received by any person or class of persons in respect of any work or service or class of work or service is, as to the whole or part thereof, wages or salary, or as to whether or not any service is private domestic service, or as to whether or not any works are relief works for the purposes of paragraph (c) of the proviso to the *last preceding* subsection, it shall, subject to any regulations under this Act, be decided by the Minister, whose decision shall be final. The Minister may also, subject to any such regulations, decide in any case that any person or class of persons liable for the payment of remuneration to any other person or class of persons in respect of work or service shall for the purposes of this Act be deemed to be the employer or employers of the last-mentioned person or persons, notwithstanding that the legal relationship of employer and servant may not in fact exist between them.

35 (3) If at any time after the commencement of this Act any person receives in respect of past services any payment which, in the opinion of the Commissioner, is properly apportionable between a period of service prior to the first day of *August*, nineteen hundred and thirty-

40 one (being the date on which the emergency unemployment charge imposed by the Unemployment Amendment Act, 1931, commenced to operate), and any later period the Commissioner may make such apportionment of such payment as in the circumstances he thinks proper, and

in any such case the employment charge shall be payable only in respect of the amount apportioned to the later period, and shall be computed in respect of that amount at the rate in force at the date of apportionment.

Charge on
income other
than salary
or wages.
1931, No. 9,
s. 13;
1932, No. 2,
s. 10 (2);
1934, No. 29,
s. 6

17. (1) Every male person who is not wholly exempt from liability for the registration levy under the foregoing provisions of this Act and who for the financial year ended the thirty-first day of March, nineteen hundred and thirty-six, or for any subsequent financial year has derived income from any source other than salary or wages (whether such income is derived from New Zealand or elsewhere), shall, unless exempted in accordance with the following provisions of this Part of this Act, be liable, in respect of the amount of that income, for the employment charge computed at the rate for the time being prescribed in accordance with the provisions of section *twenty* of this Act.

(2) Every male Native who, whether before or after the commencement of this Act, has attained the age of twenty years, notwithstanding that he may not have elected to become liable for the registration levy, shall, unless exempted as aforesaid, be liable, to the same extent as if he were a European, for the employment charge on income other than salary or wages derived by him for the financial year ended the thirty-first day of March, nineteen hundred and thirty-six, and for any subsequent financial year.

Liability
of women
for charge
on income
other than
salary or
wages.
1934, No. 29,
s. 5

18. (1) Except as otherwise provided in this section, every woman ordinarily resident in New Zealand who, for the financial year ended the thirty-first day of March, nineteen hundred and thirty-six, or for any subsequent financial year, has derived income from any source other than salary or wages (whether such income is derived from New Zealand or elsewhere) shall, unless exempted in accordance with the following provisions of this Part of this Act, be liable in respect of so much of that income as exceeds fifty pounds for the employment charge computed at the rate for the time being prescribed in accordance with the provisions of section *twenty* of this Act. This section applies to Native women to the same extent as it applies to other women.

(2) For the purposes of this 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.

(3) The following classes of women shall, to the extent hereinafter provided, be exempt from the liability imposed by this section in respect of the charge on income other than salary or wages, namely:—

5 (a) Every woman who, on the due date of any instalment of the charge, has not attained the age of twenty years shall be exempt from that instalment:

10 (b) Every woman who, on the due date of any instalment of the charge, is in receipt of a pension under the War Pensions Act, 1915, in respect of total disablement, or is in receipt of a pension under the Pensions Act, 1926, shall be exempt from that instalment.

See Reprint of Statutes, Vol. VI, p. 796

Ibid., p. 760

15 (4) In addition to the classes of women referred to in the *last preceding* subsection, the Governor-General may, by Order in Council, exempt wholly or in part from liability for the charge on income other than salary or wages any specified class or classes of women.

20 19. The following classes of persons shall, to the extent hereinafter provided, be exempt from liability for the charge on income other than salary or wages, namely:—

Exemptions from charge on income other than salary or wages.

25 (a) All persons who, on the due date of any instalment of the charge, have attained the age of sixty years (in the case of women), or have attained the age of sixty-five years (in the case of men), and whose income received from all sources during the year for which the income was derived did not in any case exceed one hundred and four pounds, shall be exempt from that instalment:

1934, No. 29, s. 3 (1)

30 (b) All persons who, on or before the due date of any instalment of the charge, satisfy the Commissioner that by reason of any permanent disability (whether physical or mental) they are unable to follow any regular employment and that their income received from all sources during the year for which the income was derived did not exceed one hundred and four pounds, shall be exempt from that instalment.

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Rate of
employment
charge.
1932, No. 2,
s. 8;
Gazette, 1935,
p. 2696

20. (1) Unless and until the rate of the employment charge is altered in accordance with the provisions of the *next succeeding* subsection the employment charge shall be assessed and levied at the rate of *one penny* for every amount of *two shillings and sixpence* or part thereof included in the salary, wages, or other income in respect of which the charge is imposed. 5

(2) The Governor-General may at any time and from time to time by Order in Council vary the rate of the employment charge prescribed by this section, either by increasing or by reducing the amount thereof: 10

Provided that the rate prescribed by any Order in Council under this section shall not exceed the rate of *one penny* for every amount of *one shilling and eight-pence* or part thereof included in the salary, wages, or other income in respect of which the charge is imposed. 15

Commencement
and
termination
of liability
for charge on
income other
than salary
or wages.
1932, No. 2,
s. 12

21. (1) No person who becomes liable for the employment charge on income other than salary or wages shall be liable for any instalment thereof that became due before the date of his becoming liable for the charge. 20

(2) If any person who is liable for the charge on income other than salary or wages ceases to be ordinarily resident in New Zealand he shall not be liable for any instalment of the charge that becomes due after the date of his ceasing to be so resident. 25

(3) Upon the death of any person who is liable for the charge on income other than salary or wages his personal representatives shall not be liable for any instalment of the charge that becomes due after the date of his death. 30

Assessment
of charge
on income
other than
salary or
wages.
1931, No. 9,
s. 16 (3), (4);
1934, No. 29,
s. 4 (b);
Cf. 1923,
No. 21,
ss. 20, 22,
see Reprint
of Statutes,
Vol. VII,
pp. 278, 279

22. (1) For the purposes of the assessment and levy of the charge on income other than salary or wages every person, whether liable for the charge or not, shall in each financial year make to the Commissioner within the prescribed time such declaration or declarations as may be prescribed. 35

(2) If any person makes default in furnishing any declaration required by the *last preceding* subsection, or if the Commissioner is not satisfied with any declaration made under that subsection, the Commissioner may make an assessment of the amount on which in his opinion the charge ought to be levied, and of the 40

amount of the charge, and the person concerned shall be liable to pay the charge so assessed save so far as he satisfies the Commissioner on objection that the assessment is excessive or that the charge is not payable by him.

(3) As soon as conveniently may be after an assessment is made under the *last preceding* subsection in respect of any person the Commissioner shall cause notice of the assessment to be given to that person. The omission to give any such notice shall not invalidate the assessment or in any manner affect the operation thereof.

(4) Any person who has been assessed for any employment charge in accordance with subsection *two* of this section may object to the assessment by delivering or posting to the Commissioner a written notice of objection stating shortly the grounds of his objection within such time as may be specified in that behalf in the notice of assessment, not being less than twenty-one days after the date on which that notice of assessment is given.

(5) No notice of objection given after the time so specified shall be of any force or effect unless the Commissioner in his discretion accepts it and gives notice to the objector accordingly.

23. The employment charge imposed in respect of income other than salary or wages derived for any financial year shall be due and payable by equal instalments on the first day of the months of May, August, November, and February in the following financial year:

Provided that if at any time it appears to the Commissioner that any person who is liable for the charge as aforesaid in respect of the income derived by him for any financial year has failed to declare that income within the prescribed time, or has declared an amount of income less than the amount actually derived by him for that year, the Commissioner may fix a new date as the due date for the payment of any instalment of the charge or of any additional charge in respect of the income derived as aforesaid if he is satisfied that in failing as aforesaid to declare his income or the full amount of his income, as the case may be, the person concerned was not guilty of wilful neglect or default.

Due dates of payment of charge on income other than salary or wages.
1931, No. 9, s. 16 (2);
1932, No. 2, s. 10 (3);
1934, No. 29, s. 4 (a)

Penalties for default in payment of charge.

1931, No. 9, s. 17 (1); 1931, No. 44, s. 30

24. Every person who makes default for more than one month after the due date thereof in the payment of any instalment of the employment charge, 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 the 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 equal to *ten* per centum of the amount of the instalment or part thereof in respect of which default is made. Every such penalty shall be deemed part of the instalment in respect of which it is imposed, and shall be recoverable accordingly. 5 10

“Income” defined.

1931, No. 9, s. 18; 1931, No. 44, s. 31; 1933, No. 41, s. 18; 1934, No. 29, s. 12

See Reprint of Statutes, Vol. VII, pp. 271, 302, 303, 309, 321, 350

25. (1) For the purposes of the assessment of the employment charge in accordance with the foregoing provisions of this Act the term “income” (except as otherwise provided in this section) includes all income assessable under the Land and Income Tax Act, 1923 (whether the income is taxable under that Act or not), and also includes interest of the kind referred to in section one hundred and seventeen of that Act, and non-assessable income of the classes referred to in section eighty-nine and 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. 15 20 25

Ibid., p. 317

(2) In any case where, pursuant to section one hundred and seven of the Land and Income Tax Act, 1923, the Commissioner of Taxes has, whether before or after the commencement of this Act, made for the purposes of income-tax an apportionment of any income derived for the financial year ended the thirty-first day of March, nineteen hundred and thirty-six, or for any subsequent financial year, the apportionment shall operate for the purposes of the employment charge in the same manner and to the same extent as it operates for the purposes of income-tax. 30 35

Ibid., Vol. V, p. 597

(3) Compensation received under the Workers’ Compensation Act, 1922, whether as a lump sum or by weekly payments, shall not for the purposes of this Part of this Act be regarded as income. 40

(4) In assessing the employment charge payable by any person in respect of income other than salary or wages derived by him for any financial year there shall be deducted from his income, as defined by this section, all amounts paid by him in that year as interest-tax under the Finance Act, 1932-33.

1932-33, No. 42

(5) Income derived elsewhere than from New Zealand shall be exempt from the employment charge if and so far as the Commissioner is satisfied that it is derived from some other country within the British dominions, and that it is chargeable in that country with a special tax levied in respect of unemployment.

*Further Provisions as to Exemptions from
Employment Tax.*

26. (1) In addition to the exemptions provided for in the foregoing provisions of this Part of this Act, the Commissioner may, by writing under his hand, exempt from liability to pay any specified instalment or instalments of the registration levy or of the employment charge (whether on salary or wages or on other income), or any penalty imposed by section *thirteen* or section *twenty-four* hereof, any person in respect of whom he is satisfied that the payment of the instalment or instalments or penalty 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.

Commissioner may grant personal exemptions. 1931, No. 9, s. 10; 1932, No. 2, s. 13

(2) Any exemption under this section may be made retrospective to such date as the Commissioner determines, but nothing in this section shall authorize the refund of any instalment or penalty.

(3) In lieu of exercising in respect of any instalment the powers of exemption conferred on him by this section, the Commissioner, if in any case he thinks fit so to do, may postpone the due date of that instalment; and may postpone the date notwithstanding that the due date as fixed by the foregoing provisions of this Part of this Act may have passed.

27. If in any proceedings against any person for failure to pay any instalment of employment tax within the time limited by the foregoing provisions of this Part of this Act the defendant alleges that he is exempt from the obligation to pay the instalment, or that he has paid the instalment, the burden of proving such exemption or payment shall be on him.

Burden of proving exemption. 1931, No. 9, s. 11

Collection of Employment Tax.

Employment
stamps.
1931, No. 9,
s. 19

28. (1) For the purpose of denoting the payment of employment tax but for no other purpose whatsoever the Minister of Finance may cause to be created and sold special stamps, to be designated employment stamps, of such denominations of value as he thinks fit. 5

(2) The creation, custody, and disposition of employment 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. 10

Mode of
payment of
employment
tax.

1931, No. 9,
s. 20;
1934, No. 29,
s. 10 (1) (a)

29. (1) In the absence of regulations to the contrary payment of employment tax shall be denoted by the cancellation, in the prescribed manner, of employment stamps of the appropriate value, and not otherwise. 15

(2) The Governor-General in Council, by regulations made under the authority of section *forty-seven* of this Act, may prescribe that in any cases, to be therein defined, employment tax may be paid in cash at any money-order office, or may be so paid to the Commissioner or to any Postmaster or other person authorized to receive the tax and to give a valid receipt therefor. 20

Levy may be
deducted from
wages in
certain cases.
1931, No. 9,
s. 21

30. (1) The amount of any instalment of the registration levy due by any person who has made default for more than one month in the payment thereof and of any penalties incurred in respect thereof may be deducted from any salary or wages that he may thereafter be entitled to receive. The deduction may be made by or on behalf of the employer, and the person from whose salary or wages the deduction is made shall be entitled to receive from his employer evidence in such form as may be prescribed of the fact of the deduction and of the purpose for which it was made. 25 30

(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 the default was made and of the penalties (if any) incurred in respect thereof. 35

31. (1) The employment charge payable as herein-
 before 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 the salary or wages
 5 are paid, and the employer or other person as afore-
 said shall thereupon affix to the wages-sheet or other
 prescribed document the requisite employment stamps
 and shall cancel them in the prescribed manner, or shall
 indicate in such other manner as may be prescribed
 10 that the charge has been deducted.

Charge on
 wages to be
 deducted by
 employers.
 1931, No. 9,
 s. 22

(2) Except in cases where the amount deducted as
 aforesaid is represented by employment stamps duly
 affixed and cancelled, the amount so deducted shall be
 deemed to be held in trust for the Crown, and shall be
 15 paid at the time and in the manner prescribed by
 regulations under this Act.

(3) Every employer or other person by whom any
 salary or wages are paid who fails to deduct the
 charge payable in respect thereof in accordance with the
 20 foregoing provisions of this section, and every person
 who knowingly applies or permits to be applied the
 amount of any charge so deducted, or any part thereof,
 for any purpose other than the payment of the charge,
 commits an offence, and shall be liable on summary
 25 conviction to a fine of *twenty* pounds, and to a further
 fine of *three* times the amount of the charge or part
 thereof in respect of which the offence is committed.

(4) Every person who has committed an offence
 under the *last preceding* subsection, or who, having
 30 deducted the charge, fails, within the prescribed time
 and in the prescribed manner, to affix and cancel the
 requisite employment stamps or to pay over the amount
 deducted to the proper collecting authority, shall, unless
 the Commissioner is satisfied that he has not been
 35 guilty of wilful neglect or default, be liable, without
 conviction, in addition to any other penalty to which he
 may be liable, to a penalty equal to *ten* per centum of
 the charge or part thereof in respect of which the offence
 is committed.

(5) In any case where the employment charge
 40 deducted from any salary or wages, or any part thereof,
 is not held by the employer or other person paying the
 salary or wages in such manner as to be distinguishable
 from any other moneys held by him, the amount of the

employment charge or part thereof, as the case may be, and of any penalties incurred in respect thereof, shall, until payment thereof, be a charge on all the real and personal property of the employer or other person as aforesaid. 5

(6) Every charge created by virtue of the *last preceding* subsection shall, save as hereinafter provided, have priority over all existing or subsequent mortgages, instruments by way of security, charges, assignments, or encumbrances howsoever created. Notwithstanding 10 anything to the contrary in any other Act, if any property subject to a charge created by the *last preceding* subsection is also subject to a charge created by that other Act, the charges shall rank equally with each other unless by virtue of that other Act the charge created 15 thereby would be deferred to the charge created by the *last preceding* subsection.

Recovery of
employment
tax.
1931, No. 9,
s. 23;
1934, No. 29,
s. 14;
Cf. 1923,
No. 21, s. 145,
see Reprint
of Statutes,
Vol. VII,
p. 328

32. (1) All employment tax that is not paid on the due date and all penalties incurred in respect thereof shall constitute a debt due and payable to the Crown, 20 and shall be recoverable in any Court of competent jurisdiction by the Commissioner on behalf of the Crown by suit in his official name.

(2) Where any employment charge has not been deducted from the salary or wages in respect of which 25 it is payable, such charge, with any penalties incurred in respect thereof, may be recovered either from the employer or from the person to whom the salary or wages were paid. Where any employment charge has been deducted from the salary or wages in respect of 30 which it is payable, such charge, with any penalties incurred in respect thereof, may be recovered only from the employer.

(3) Where any employment charge recoverable in accordance with the foregoing provisions of this section 35 from the person who received any salary or wages is in fact paid by the employer, the amount so paid may be recovered by the employer from the person who received the salary or wages in respect of which the employment charge was paid. 40

PART IV.

THE EMPLOYMENT PROMOTION FUND.

33. (1) There is hereby established in the Public Account a separate account, to be called the Employment Promotion Fund. The Fund hereby established shall for all purposes be deemed to be the same Fund as the Unemployment Fund established under section three of the Unemployment Act, 1930.

Moneys payable into Employment Promotion Fund.
1930, No. 10, s. 3;
1931, No. 9, ss. 8 (2), 17 (2);
1932, No. 2, s. 7

(2) There shall from time to time be paid into the Employment Promotion Fund the moneys following:—

- (a) All revenue derived from the sale of employment stamps:
- (b) All other proceeds of the employment tax:
- (c) All fines and penalties recovered under this Act or under any Act repealed by this Act, or under any regulations made under this Act or any such repealed Act:
- (d) Any other moneys that may be appropriated by Parliament for the purposes of the Fund, or that may otherwise be lawfully payable into the Fund.

See Reprint of Statutes, Vol. VIII, p. 1217

34. (1) There shall from time to time, without further appropriation than this Act, be paid out of the Employment Promotion Fund all moneys required to be expended for the purposes for which the Fund has been established, as hereinafter defined, including such amounts (if any) as may, in accordance with the *next succeeding* subsection, be paid into the Consolidated Fund in respect of the cost of the administration of this Act.

Moneys payable out of Fund.
1930, No. 10, s. 5;
1931, No. 9, s. 25 (4)

(2) No moneys shall be payable out of the Fund except by direction of the Minister of Labour, with the approval of the Minister of Finance.

(3) If any question arises as to whether the moneys required for any specific purpose are properly payable out of the Fund, it shall be determined by the Minister of Labour, with the approval of the Minister of Finance.

Main
purposes
of Fund.
1930, No. 10,
s. 17

35. The main purposes for which the Employment Promotion Fund has been established (as referred to in the *last preceding* section) are the following:—

- (a) The development of primary and secondary industries in New Zealand, and the establishment of new industries, so that an increasing number of workers will be required for the efficient carrying-on of such industries: 5
- (b) The making of arrangements with employers or prospective employers for the employment of persons who are out of employment: 10
- (c) The assistance, in accordance with the following provisions of this Act, of persons who are out of employment or are otherwise in need of assistance. 15

Powers
exercisable
by Minister
to give effect
to purposes
of Act.
1930, No. 10,
s. 18;
1934, No. 29,
s. 8;
1935, No. 41,
s. 6

36. The Minister may do all such things as he considers necessary for carrying out the purposes referred to in the *last preceding* section, and all expenditure incurred in so doing shall be payable out of the Fund. In particular, without limiting the general authority conferred by this section, the Minister shall have authority to do all or any of the following things:— 20

- (a) To take such steps as he deems necessary in relief of unemployment to ensure proper co-operation between Departments of State, local authorities, public bodies, and other persons and authorities engaged in carrying out public works or relief works: 25
- (b) To assist unskilled or other persons, by means of grants or loans, to pursue courses of vocational training or study; and to provide instructors, establish and equip classes or training-camps, and do any other things necessary to qualify any persons to undertake suitable employment: 30
- (c) Generally to do such things as he thinks fit for the benefit of unskilled or other workers: 35
- (d) To make grants or loans to any persons or authorities to enable them to undertake or to continue to carry on works calculated to relieve unemployment: 40

5 (e) To make such inquiries as he thinks proper, for the purpose of obtaining information in relation to any of the purposes for which moneys may be expended from the Fund, into any matter whatsoever with reference to any industry carried on or proposed to be carried on in New Zealand, or to any industry which in the opinion of the Minister could under favourable conditions be profitably carried on in New Zealand, or to any industry wherever carried on which in the opinion of the Minister may affect the industries of New Zealand and the employment of workers therein:

10 (f) To appoint such number of local committees as he thinks fit, and, subject to any regulations under this Act, to define the powers of such committees:

15 Provided that no member of any local committee shall be entitled to receive from the Fund any remuneration in respect of his services as such.

20 **37.** (1) Allowances to persons out of employment or otherwise in need of assistance may be paid out of the Employment Promotion Fund in accordance with this section.

Authority for payment of allowances to persons in need of assistance.

25 (2) Subject to the following provisions of this section, the persons or classes of persons to whom allowances may be granted, the amounts of the allowances, and the conditions relating thereto shall be such as are from time to time determined by the Minister of Labour, with the approval of the Minister of Finance.

1930, No. 10, s. 20;
1934, No. 29, s. 9;
1935, No. 41, s. 7

30 (3) No allowance shall be granted—

(a) To any person who is under the age of sixteen years; or

35 (b) To any male person who, being of the age of twenty years or upwards, is wholly exempt in accordance with this Act from liability for the registration levy.

40 (4) Except by special direction of the Minister made after consideration of the particular circumstances of the case, no allowance shall be paid to any person in respect of his unemployment if the unemployment is due to his refusal or failure to accept employment offered to him by or through the Minister; or to accept any other

employment offered to him which in the opinion of the Minister would be suitable in its nature, conditions, rates of remuneration, and location.

(5) Except by special direction of the Minister made after consideration of the particular circumstances of the case, no allowance shall be paid to or in respect of any person who has not at the date of payment been continuously resident in New Zealand for at least six months. 5

(6) Any allowance granted under this section may in the discretion of the Secretary be paid to the person for whose benefit it is so granted or be paid to any other person or to any society or institution on his behalf. 10

Moneys in Fund may be used for purchase of food or clothing or other necessities.
1932, No. 2, s. 14

38. (1) Any moneys in the Employment Promotion Fund may, if the Minister so determines, be expended for the purchase of food, clothing, or other necessities or otherwise for the benefit of persons qualified to receive an allowance under the *last preceding* section, or for the benefit of persons employed on relief works carried out in accordance with this Act, or for the benefit of the families or other dependants of any such persons. 15 20

(2) The Minister may, if he thinks fit, purchase supplies of clothing or other necessities as aforesaid and arrange for the distribution thereof among persons qualified to receive the same, or may arrange for the issue of docketts to such persons, to be exchangeable, in accordance with such conditions as may from time to time be prescribed by the Minister, for any such necessities and to be redeemable by the Minister by payment out of the Employment Promotion Fund. 25 30

PART V.

MISCELLANEOUS.

Authorizing Minister of Public Works to carry out works for benefit of private or other property.
1931, No. 44, s. 28;
1932, No. 30, s. 19;
1933, No. 41, s. 19

39. (1) For the purpose of promoting employment the Minister of Public Works may, subject to the concurrence of the Minister of Finance and the Minister of Labour, undertake and carry out any drainage, irrigation, reclamation, or other works of a reproductive character on or for the benefit of privately-owned property or any other property. 35

(2) All works undertaken or proposed to be undertaken pursuant to this section shall be deemed to be 40

public works within the meaning of the Public Works Act, 1928, and the provisions of that Act shall apply with respect thereto accordingly, save that it shall not be necessary to give any notices or receive any consents
5 before proceeding to carry out any such works.

See Reprint
of Statutes,
Vol. VII,
p. 622

(3) The powers conferred on the Minister of Public Works by this section may, with the concurrence of the Minister of Labour, be delegated by the Minister of Public Works to any local authority, and such local
10 authority may carry out any such works in accordance with the terms of the delegation.

(4) In respect of any works undertaken pursuant to this section the Minister of Labour may agree with a local authority for the repayment by the local authority
15 in whole or in part of the cost of the works, either in one sum or by instalments over such period as may be agreed on.

(5) Notwithstanding anything to the contrary in any Act or rule of law, it shall be lawful for a local authority
20 to enter into an agreement for the payment over a period of years of the cost of any works undertaken pursuant to this section.

(6) Every agreement entered into between the Minister of Labour and a local authority under this
25 section may provide for the payment by the local authority in respect of any moneys payable by it under the agreement of interest at such rate as the Minister of Finance approves.

(7) If default is made by a local authority in the
30 full and punctual payment of any amount due and owing by it pursuant to an agreement entered into under this section, the amount in respect of which default has been made, together with interest at the rate of *five* per centum per annum, or at such other rate as may be
35 provided by the agreement, shall be recoverable as a debt due to the Crown.

(8) In addition to such remedy the Minister of Finance, for the purpose of recovering any amount due and payable under the foregoing provisions of this
40 section, may appoint a Receiver with power to make and levy an annually recurring rate on the lands affected or on all the rateable property in the district of the local authority concerned, and for that purpose the Receiver shall have all the powers of a Receiver

See *Reprint of Statutes*, Vol. V, p. 382

Authorizing local authorities to undertake work for benefit of private or other property. 1931, No. 44, s. 26

1935, No. 13 (Local)

Recovery of cost of works from owner or occupier of lands benefited. 1931, No. 44, s. 27; 1932, No. 30, s. 20

appointed under section forty-eight of the Local Bodies' Loans Act, 1926, and the provisions of sections forty-eight to fifty-six of that Act shall apply accordingly.

40. (1) Notwithstanding anything to the contrary in any Act, any local authority may, with the concurrence of the Minister, undertake and carry out any works in relief of unemployment, whether or not the works are within the ordinary functions of the local authority, and whether carried out on or for the benefit of privately-owned property or any other property.

(2) Any works that a local authority is authorized to undertake pursuant to this section may, by arrangement between the Minister of Public Works and the local authority, be carried out in whole or in part by that Minister on behalf of the local authority.

(3) The expenditure incurred by a local authority in respect of any works undertaken pursuant to this section may be paid out of its general fund or account or out of any separate account, but shall not be paid out of a loan account or a special rate account unless the moneys in that account would have been available to meet the expenditure independently of this section.

(4) The expenditure by a local authority of money under this section on or for the benefit of property belonging to a member of the local authority shall not constitute a disqualification of the member.

(5) Where any works are undertaken pursuant to this section for the purposes of the Southland Land Drainage Act, 1935, it shall not be necessary to comply with any of the provisions of section six of that Act.

41. (1) In respect of any works undertaken by a local authority pursuant to the *last preceding* section, the local authority may agree with the owner or occupier of any land for the payment by him, in whole or in part, of the cost of the works, either in one sum or by instalments over such period as may be agreed on.

(2) Interest at such rate, if any, as may be agreed on shall be charged on all moneys payable by the owner or occupier of any land as aforesaid and for the time being unpaid.

(3) The sum payable in any year pursuant to an agreement under this section shall for all purposes be deemed to be a special rate duly made and levied by

the local authority over the land affected, and the provisions of the Rating Act, 1925, shall, with any necessary modifications, apply accordingly:

See Reprint
of Statutes,
Vol. VII,
p. 977

5 Provided that it shall not be necessary in any such case for the local authority to provide a valuation roll or rate-book in respect of any such payment.

(4) Any local authority undertaking relief works pursuant to the *last preceding* section may agree with the Minister to refund to the Employment Promotion Fund the whole or any part of the expenditure met from that fund, and the foregoing provisions of this section shall apply to enable a local authority to recover expenditure incurred out of the Employment Promotion Fund in the same manner as expenditure incurred out of the funds of the local authority.

15 (5) The provisions of subsections *four to eight* of section *thirty-nine* hereof shall apply to moneys recoverable pursuant to subsection *four* hereof:

20 Provided that where an owner or occupier of land has, whether before or after the commencement of this Act, made default in the payment to a local authority of any expenditure that is repayable by the local authority to the Employment Promotion Fund, and the Minister is satisfied that the local authority has taken all reasonable steps to enforce payment but is unable to do so, the Minister may, if he thinks fit, remit in whole or in part the amount repayable by the local authority to the Fund, or may postpone the date for the payment of the whole or any part of that amount.

30 **42.** (1) The Secretary 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 Employment Promotion Fund that the wages payable to that 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.

35 (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.

Wages earned
on relief
works may be
paid to wife
of worker, &c.
1931, No. 9,
s. 32

Authorizing local authorities to contribute towards expenses of local committees. 1931, No. 9, s. 29 (1)

Declarations exempt from stamp duty. 1931, No. 9, s. 30

Obtaining benefits under Act by false representations. 1931, No. 9, s. 31

Information for offence may be laid within four years. 1934, No. 29, s. 15
See Reprint of Statutes, Vol. II, p. 365
Regulations. 1930, No. 10, s. 22; 1931, No. 9, s. 35

43. Any local authority may 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 *thirty-six* of this Act, or under section eighteen of the Unemployment Act, 1930, but 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. 5

44. All declarations made for the purposes of this Act shall be exempt from stamp duty. 10

45. Every person commits an offence and shall be liable on summary conviction to a fine of *one hundred* pounds who, for the purpose of obtaining employment, or of obtaining exemption from any obligation imposed by this Act, or of obtaining any other benefit under this Act, either for himself or for any other person, makes any false statement to, or otherwise misleads or attempts to mislead, the Minister or any official engaged in the administration of this Act or any other person whomsoever. 15 20

46. Notwithstanding anything to the contrary in section fifty of the Justices of the Peace Act, 1927, an information in respect of any offence against this Act (including any regulations made thereunder) may be laid at any time within four years after the termination of the year in which the offence was committed. 25

47. (1) The Governor-General may from time to time, by Order in Council, make regulations for all or any of the following purposes:— 30

(a) Prescribing the form or forms in which particulars shall be furnished by persons required to be registered under this Act: 30

(b) Prescribing the form of certificates of registration and of the register or registers to be compiled for the purposes of this Act: 35

(c) Prescribing the method or alternative methods for the payment and collection of employment tax:

(d) Prescribing forms of declaration to be made for the purposes of employment tax, and requiring any person (whether liable for tax or not) to make declarations as to any matter relevant thereto: 40

- 5 (e) Requiring persons who are liable to any of the obligations imposed by 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 Secretary or of the Commissioner evidence that they have complied with those obligations or that they are not subject to the obligations, as the case may be:
- 10 (f) Empowering persons authorized in that behalf by the Secretary or the Commissioner to inspect any wages-books, books of account, or other documents with a view to determining whether or not any person has complied with the obligations of this Act, and to require the production of any such books or documents for such inspection:
- 15 (g) Authorizing the refund of any moneys paid in error or in excess of the amount properly payable as employment tax under this Act:
- 20 (h) Prescribing fines, not exceeding *fifty* pounds in any case, for failure to comply with the provisions of this Act or of any regulations made thereunder:
- 25 (i) Prescribing any other matters for which regulations are contemplated or which may be necessary or convenient for the purpose of giving full effect to the provisions of this Act.
- (2) All regulations made under the authority of this section shall be published in the *Gazette*, and shall
30 be laid before Parliament within fourteen days after the date of such publication if Parliament is then in session and, if not, then within fourteen days after the commencement of the next ensuing session.

35 **48.** (1) The enactments specified in the Schedule hereto are hereby repealed.

Repeals and savings.

(2) All offices, appointments, Orders in Council, regulations, registers, registrations, certificates, taxes, assessments, exemptions, elections, stamps, declarations, forms, allowances, agreements, liabilities, obligations, instalments, payments, recommendations, directions,
40 authorities, and generally all acts of authority which originated under any of the enactments hereby repealed and are subsisting or in force on the commencement of

this Act shall enure for the purposes of this Act as fully and effectually as if they had originated under the corresponding provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated.

(3) All matters and proceedings commenced under any such enactment and pending or in progress on the commencement of this Act may be continued, completed, and enforced under this Act. 5

(4) All references in any Act or in any agreement, deed, instrument, application, notice, or other document whatsoever to the Unemployment Board, the Unemployment Fund, the unemployment-relief tax, the general unemployment levy, or the emergency unemployment charge established or imposed by the Unemployment Act, 1930, and its amendments, shall, unless inconsistent with the context or with the provisions of this Act, be hereafter read as references to the Minister, the Employment Promotion Fund, the employment tax, the registration levy, or the employment charge, as the case may require. 10 15 20

See Reprint
of Statutes,
Vol. VIII,
pp. 1217,
1219, 1224,
1225

SCHEDULE.

Schedule.

ENACTMENTS REPEALED.

Title of Enactment.	Extent of Repeal.	Reference to Reprint of Statutes.
1930, No. 10— The Unemployment Act, 1930	The whole Act	Vol. VIII, p. 1216.
1931, No. 9— The Unemployment Amendment Act, 1931	The whole Act	Vol. VIII, p. 1224.
1931, No. 44— The Finance Act, 1931 (No. 4)	Part II ..	Vol. VIII, p. 1238.
1932, No. 2— The Unemployment Amendment Act, 1932	Part II
1932, No. 30— The Finance Act, 1932 (No. 2)	Sections 19, 20, 22, 23, and 24	..
1933, No. 41— The Finance Act, 1933 (No. 2)	Sections 17, 18, and 19	..
1934, No. 29— The Unemployment Amendment Act, 1934	The whole Act	..
1935, No. 41— The Finance Act (No. 2), 1935	Sections 6, 7, and 8	..