



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, JULY 23, 1931.

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WELLINGTON, TUESDAY, JULY 28, 1931.

*The Unemployment-relief-tax Regulations.*

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 27th day of July, 1931.

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by the Unemployment Act, 1930. His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations for the purposes of the unemployment-relief tax imposed by the Unemployment Amendment Act, 1931, and doth hereby declare that the regulations hereby made shall come into force on the first day of August, one thousand nine hundred and thirty-one.

REGULATIONS.

1. (1) THESE regulations may be cited as the Unemployment-relief-tax Regulations, 1931.

(2) These regulations have no application to the emergency unemployment charge on income other than salary or wages.

2. In these regulations,—

“Authorized officer” includes every Postmaster, and also includes every other officer of the Post and Telegraph Department who, by the general or special direction of the Secretary of that Department, is authorized to receive payments of the general unemployment levy; and, further, includes every person who may be specially authorized by the Commissioner of Unemployment to receive payments of the general unemployment levy or of any emergency unemployment charge:

“Board” means the Unemployment Board:

“The Amendment Act” means the Unemployment Amendment Act, 1931:

“The principal Act” means the Unemployment Act, 1930:

“The Registration Regulations” means the Unemployment Act Registration Regulations, 1930, made under the principal Act and published in the *Gazette* of the 16th day of October, 1930:

“The Unemployment Levy Regulations, 1930,” means the regulations so entitled, made under the principal Act, and published in the *Gazette* of the 27th day of November, 1930.

THE GENERAL UNEMPLOYMENT LEVY.

*Coupon-books.*

3. (1) Every person registered under the Registration Regulations, who is not wholly exempt from the general unemployment levy, and who has not heretofore obtained a coupon-book under the Unemployment Levy Regulations, 1930, shall forthwith after the commencement of these regulations present his certificate of registration at a money-order office, and shall thereupon be entitled to receive a coupon-book.

(2) Every person who is hereafter registered under the Registration Regulations and who is not wholly exempt from the general unemployment levy shall, on completion of his registration if such registration is effected at a money-order office, or, in any other case, on presentation of his certificate of registration at a money-order office, be entitled to receive a coupon-book.

(3) Every person who, not being wholly exempt from the general unemployment levy, fails to take the necessary steps to obtain a coupon-book on or before the last day on which payment without default may be made of the first instalment of the general unemployment levy for which he is liable, commits an offence against these regulations, and shall be liable on summary conviction to a fine of £1.

4. (1) If the coupon-book issued to any person is lost or destroyed or becomes dilapidated, application for a new coupon-book, in substitution therefor, accompanied by a fee of 1s., may be made in writing to any authorized officer, on a form to be provided for the purpose. Such application shall be forthwith transmitted to the Secretary of the Post and Telegraph Department, and an acknowledgement of the application, signed by the authorized officer, shall be given to the applicant.

For the period specified in such acknowledgment, being not more than one month, such acknowledgement shall be sufficient evidence for an employer or prospective employer that the applicant has complied with the provisions of the principal Act, and also of the Amendment Act and these regulations.

(2) If, on examination of the application, it appears that the application is in order, a new coupon-book shall be issued to the applicant.

(3) Every new coupon-book issued in accordance with the foregoing provisions shall contain a statement, signed or initialed by an authorized officer, disclosing the date up to which instalments of the unemployment levy under the principal Act or of the general unemployment levy have been paid.

5. The counterfoil or counterfoils of any coupon-book, disclosing the payment of any instalment of the general unemployment levy or the exemption of any person from liability for such instalment, shall be sufficient evidence of the facts therein disclosed for any employer or prospective employer of the person concerned.

6. Coupon-books issued or provided for the purposes of the unemployment levy under the principal Act may be used for the collection and recording of the general unemployment levy, and any authorized officer may make all alterations in the particulars therein that may be necessary to adapt them for the purposes of the general unemployment levy.

#### *Mode of Payment of General Unemployment Levy.*

7. (1) Payment of any instalment of the general unemployment levy may be made to any authorized officer. On making such payment the person liable therefor shall complete the relevant coupon by filling in the required particulars, and shall personally, or by agent, present his coupon-book to the authorized officer.

(2) The authorized officer shall thereupon detach and retain the relative coupon, and shall give a receipt on the counterfoil for the amount of the instalment and for any penalty that may have been paid in connection therewith.

(3) The requirement to complete the coupon by filling in particulars may be dispensed with in any case where by arrangement the collection and payment of instalments is made by an employer on behalf of persons employed by him. In any such case the employer shall furnish such particulars as may be required with reference to the several persons on whose behalf any payment is made by him as aforesaid.

#### **TOTAL EXEMPTION FROM GENERAL UNEMPLOYMENT LEVY.**

8. (1) Every person who claims to be wholly exempt from the general unemployment levy shall, if and whenever required so to do, make and furnish to any authorized officer a declaration of the grounds on which such exemption is claimed.

(2) If any person who is wholly exempt as aforesaid ceases for any reason to be entitled to such exemption, he shall forthwith take steps to obtain a coupon-book in accordance with the provisions of clause 3 of these regulations.

#### **PARTIAL EXEMPTIONS FROM GENERAL UNEMPLOYMENT LEVY.**

##### *(a) Persons in Hospitals and other Institutions.*

9. (1) The Secretary, Manager, or other person having administrative control of any institution referred to in subparagraphs (i), (ii), and (iii) of paragraph (a) of subsection (2) of section 9. of the Amendment Act shall, not later than the fourth day of the months of March, June, September, and December in each year while these regulations are in force, furnish to the Secretary of the Post and Telegraph Department in Wellington a list containing to the best of his knowledge the name, ordinary address, and occupation of every male person over the age of twenty years who, on the last day of the preceding month was and for at least one month theretofore had been an inmate of such institution. Any such list may be delivered to any Postmaster or other authorized officer for transmission to the Secretary of the Department.

(2) In the case of persons claiming to be wholly exempt from the general unemployment levy such list shall also disclose any grounds of total exemption within the knowledge of the person furnishing the list.

(3) It shall be the duty of every person to whom any such list relates, unless he is wholly exempt from the general unemployment levy or unless by reason of mental or physical infirmity or other sufficient cause it is not practicable for him so to do, to take steps to present his coupon-book to an authorized officer, or to cause the same to be so presented, within seven days after the last day on which payment may be made without default of any instalment of the general unemployment levy, together with a certificate from a responsible officer of the institution or other documentary evidence in support of his claim for exemption.

##### *(b) Students.*

10. Every person who claims exemption from liability for any instalment of the general unemployment levy on the ground that on the due date of that instalment he was enrolled as a student of any University College, technical school, secondary school, or other educational institution, and that he is not in receipt of any salary or wages, or is not in receipt of any allowance (not being a scholarship or bursary) in respect of his attendance at such college, school, or other institution, shall, not later than the last day on which payment of such instalment may be made without default, present his coupon-book to an authorized officer, together with—

(a) A certificate from a responsible official of the educational institution that the person concerned was enrolled as a student of that institution on the due date of the instalment; and

(b) A declaration by the student that he is not in receipt of any salary or wages, and that he is not in receipt of any allowance (not being a scholarship or bursary) in respect of his attendance at such educational institution.

#### **ENTRIES IN COUPON-BOOKS IN CASES OF EXEMPTION.**

11. On presentation to an authorized officer of the coupon-book of any person who claims exemption from liability for any instalment of the general unemployment levy the authorized officer shall detach and retain the relative coupon, and shall mark the counterfoil with the word "Exempt," and shall enter thereon such other particulars as may be required for the completion of the counterfoil, as indicated thereon. If any authorized officer or the Commissioner of Unemployment has reason to believe that any coupon or counterfoil has been marked "Exempt" in error, he may require the coupon-book to be produced for amendment, and may, on such production, amend the counterfoil accordingly.

#### **APPLICATION OF ADVANCE PAYMENTS OF LEVY UNDER PRINCIPAL ACT.**

12. Payments heretofore made under section 6 of the principal Act of instalments of the unemployment levy due thereunder on the 1st day of September, 1931, or on any subsequent date, shall be applied in the first instance to the payment of the instalment of the general unemployment levy due on the 1st day of August, 1931, and any balance remaining thereafter shall, to the extent thereof, be applied in payment of subsequent instalments of the general unemployment levy:

Provided that any payments so made in advance in excess of the total amount payable by way of general unemployment levy up to and including the 1st day of August, 1932, shall, on application by the person concerned and on production of his coupon-book, be refunded.

#### **EMERGENCY UNEMPLOYMENT CHARGE ON SALARY OR WAGES.**

13. (1) Every employer shall deduct or cause to be deducted from all salaries and wages payable by him to any person for the 1st day of August, 1931, or for any period thereafter, the emergency unemployment charge imposed in respect thereof by section 12 of the Amendment Act, and if he fails so to do he shall be guilty of an offence against these regulations, and shall be liable on summary conviction to a fine of £20 and to a further fine equal to treble the amount of the charge that should have been so deducted.

(2) The emergency unemployment charge so deducted shall be forthwith paid in the manner prescribed in the next succeeding clause.

(3) If any employer fails to pay any emergency unemployment charge within three days after the deduction of the same as aforesaid, he shall be guilty of an offence against these regulations, and shall be liable on summary conviction to a fine of £20.

(4) Nothing in the foregoing provisions of this clause shall apply with respect to—

(a) The employer of any person who, being engaged in business on his own account, and whether in partnership with any other person or not, is regularly but not exclusively employed in a secretarial or professional capacity by any employer; or

(b) The employer of any person who, not being a resident of New Zealand, is employed in any capacity in any ship trading beyond New Zealand, notwithstanding that he may receive payment of wages while in New Zealand waters.

14. (1) Payment of the emergency unemployment charge in respect of salary or wages may be denoted as follows:—

(a) By means of unemployment-relief stamps, of an appropriate amount, affixed to a receipt for the salary or wages in respect of which the charge is

payable, and cancelled by the payee at the time of receipt by writing his name or initials and the date of receipt across the stamps, so as effectually to cancel the same :

- (b) By means of unemployment-relief stamps, of an amount equivalent to the aggregate amount of the charge payable in respect of the total amount of the salaries and wages of all the persons whose names appear on any pay-sheet. Such aggregate amount shall be calculated by reference to the charge payable in respect of the salary or wages of each person separately, and every such charge shall be separately shown on the pay-sheet. In any case to which this paragraph applies, the unemployment-relief stamps shall (where more than one sheet is used) be affixed to the last sheet of the pay-sheet, on which shall appear the total amount of the salaries and wages then paid or payable, and the total amount of the charge deducted therefrom. Such stamps shall be cancelled by the signatures or initials of not less than two responsible persons, together with the actual date of payment. No person shall be competent to cancel any such stamps who is not either the employer or a person in the service of the employer :
- (c) In any case where the amount of the emergency unemployment charge exceeds £5 or in any other case where payment of the emergency unemployment charge in respect of any salaries or wages cannot conveniently be made by means of unemployment-relief stamps the amount of the charge may, in accordance with a prior arrangement made with an authorized officer, be paid by or on behalf of the employer to such authorized officer, who shall give a receipt for the same to be attached to the relative pay-sheet, the charge in respect of each person's salary or wages being shown separately thereon. Every payment under this paragraph shall be accompanied by a certificate signed by two responsible persons as to the total amount of the salaries and wages in respect of which the payment is made, and as to the total amount of the charge payable thereon. No person shall be competent to sign any such certificate who is not either the employer or a person in the service of the employer :
- (d) The emergency unemployment charge payable in respect of the salary or wages of persons employed by the General Government shall be paid in accordance with Treasury instructions to be issued in that behalf.
- (2) All pay-sheets and receipts for wages and salaries to which the foregoing provisions of this clause relate shall be retained by the employer for not less than two years after the date thereof, and shall during that period be open to

inspection by any person having authority in accordance with these regulations to inspect books or other documents :

Provided that any such pay-sheets or receipts may, with the special permission of the Commissioner of Unemployment, be destroyed before the expiration of the said period, if the Commissioner is satisfied that the emergency unemployment charge has been duly paid.

15. (1) For the purpose of ensuring compliance with the provisions of the Amendment Act or of these regulations with respect to the payment of the emergency unemployment charge on salaries or wages, any Inspector of Factories, or Police Officer, or any person acting with the authority in writing of the Controller and Auditor-General, or the Commissioner of Unemployment, or the Secretary of the Post and Telegraph Department, shall at all times during the daytime have full and free access to all land and buildings and to all books and documents recording or relating to the payment of any salaries or wages or of the emergency unemployment charge thereon.

(2) Every person who obstructs or hinders any person in the exercise of the powers conferred by this clause commits an offence, and shall be liable on summary conviction to a fine of £20.

#### UNEMPLOYMENT-RELIEF STAMPS.

16. (1) The issue and custody of unemployment-relief stamps shall be in accordance with regulations for the time being in force with respect to the issue and custody of revenue stamps under the Stamp Duties Act, 1923.

(2) If any unemployment-relief stamps are destroyed, spoiled, or wasted by accident or error, other such stamps may be issued in exchange therefor, or the value of such stamps may be refunded out of the Unemployment Fund ; in any such case the regulations for the time being in force under the Stamp Duties Act, 1923, in relation to revenue stamps that have been destroyed, spoiled, or wasted shall, with such modifications as may be necessary, be applicable.

#### GENERAL.

17. If any unemployment-relief tax to which these regulations relate (including any unemployment levy under the principal Act) has been paid in excess of the amount properly payable, or has been paid in error, an adjustment may be made within twelve months thereafter, or a refund of any amount so paid in excess or of any such tax that has been paid in error may, with the consent of the Minister of Finance, be made from the Unemployment Fund.

18. Every election made by a Native for the purposes of the proviso to paragraph (c) of section 9 of the Amendment Act shall be made in writing on a form to be supplied for the purpose by the Board.

F. D. THOMSON,  
Clerk of the Executive Council.