

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