

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.