



SUPPLEMENT  
TO THE  
**NEW ZEALAND GAZETTE**

OF  
THURSDAY, SEPTEMBER 24, 1931.

Published by Authority.

WELLINGTON, SATURDAY, SEPTEMBER 26, 1931.

*Regulations as to Unemployment-relief Tax levied on Income other than Salaries and Wages.*

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 25th day of September, 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 additional regulations in relation to 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 October, one thousand nine hundred and thirty-one.

REGULATIONS.

1. (1) These regulations may be cited as the Unemployment-relief Tax Regulations, 1931 (No. 2).
- (2) These regulations apply only with respect to the emergency unemployment charge levied on income other than salaries and wages.

INTERPRETATION.

2. In these regulations—

“Authorized officer” includes every Postmaster and every other Postal officer authorized in the course of his duties to receive payments of the emergency unemployment charge, and also includes every person who may be specially authorized by the Commissioner of Unemployment to receive payments of the emergency unemployment charge;

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

“The general unemployment levy” means the annual levy of twenty shillings payable as provided in the Amendment Act;

“The emergency unemployment charge” means the emergency unemployment charge on income payable as provided in the Amendment Act, with reference particularly to the charge on income other than salaries and wages.

DECLARATIONS AS TO INCOME OTHER THAN SALARIES AND WAGES.

(a) *Declarations by Men.*

3. (1) Every person who is not wholly exempt from liability for the general unemployment levy (whether or not in receipt of income other than salary or wages) shall furnish declarations in accordance with this clause as to his income for the year ended 31st March, 1931, and for the year ending 31st March, 1932.

(2) Every person referred to in the last preceding subclause shall furnish to the Secretary of the Post and Telegraph Department a declaration in the Form No. 1 in the Schedule hereto. If in such declaration the declarant does not disclose the income (if any) derived by him from any source other than salary or wages he shall, in addition, furnish to the Commissioner of Taxes a declaration in the Form No. 2 in the said Schedule.

(3) Declarations as to income for the year ended 31st March, 1931, shall be furnished as aforesaid not later than 30th November, 1931.

(4) Declarations as to income for the year ending 31st March, 1932, shall be furnished as aforesaid not later than 31st May, 1932.

(b) *Declarations by Women.*

4. (1) Every woman ordinarily resident in New Zealand whose income from all sources (including salary and wages) for the year ended 31st March, 1931, or for the year ending 31st March, 1932, was not less than £250 shall furnish declarations in accordance with this clause as to her income for the said years.

(2) Every person referred to in the last preceding subclause shall furnish to the Secretary of the Post and Telegraph Department a declaration in the Form No. 1 in the Schedule hereto. If in such declaration the declarant does not disclose the income (if any) derived by her from any source other than salary or wages she shall, in addition, furnish to the Commissioner of Taxes a declaration in the Form No. 2 in the said Schedule.

(3) Declarations as to income for the year ended 31st March, 1931, shall be furnished as aforesaid not later than 30th November, 1931.

(4) Declarations as to income for the year ending 31st March, 1932, shall be furnished as aforesaid not later than 31st May, 1932.

*Special Provisions where Annual Balance on Date other than 31st March.*

5. Where the annual balance of the accounts of any person required to make a declaration of income under clause 3 or clause 4 of these regulations is on a date other than 31st March, the following special provisions shall apply:—

(a) The income of the declarant for the year ended 31st March, 1931, shall be deemed to be of the same amount as the income for the year ended on the date of the annual balance nearest to the said date, the date of such balance being not earlier in any case than 30th September, 1930.

(b) The income of the declarant for the year ending 31st March, 1932, shall be deemed to be of the same amount as the income for the year ending on the date of the annual balance nearest to the said date, the date of such balance being not later than 30th April, 1932.