

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

MICHAEL MYERS,

Administrator of the Government.

ORDER IN COUNCIL.

At the Government House at Wellington, this 25th day of March, 1935.

Present :

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL.

PURSUANT to the Unemployment Act, 1930, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, doth hereby revoke (subject as hereinafter appearing) the Unemployment-relief Tax Regulations, 1932, and in lieu thereof doth hereby make the regulations hereinafter set forth, and doth hereby declare that such revocation shall take effect and the regulations hereby made shall come into force on the day following the publication hereof in the *Gazette*.

REGULATIONS.

REGULATION 1.—PRELIMINARY.

(1) These regulations may be cited as the Unemployment-relief Tax Regulations, 1935.

(2) These regulations apply only with respect to the emergency unemployment charge levied on income other than salary and wages.

(3) Notwithstanding the revocation of the Unemployment-relief Tax Regulations, 1932, every liability or obligation which has arisen under those regulations to furnish any declaration or to pay any emergency unemployment charge and which has not been discharged or complied with on the coming into force of these regulations shall continue as if such liability or obligation had arisen under these regulations.

(4) 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 general unemployment levy” means the annual levy of twenty shillings payable as provided in the Unemployment Amendment Act, 1931 :

“The emergency unemployment charge” means the emergency unemployment charge on income payable as provided in the Unemployment Amendment Act, 1931, as amended by the Unemployment Amendment Act, 1932, and by the Unemployment Amendment Act, 1934, with reference particularly to the charge on income other than salaries and wages.

REGULATION 2.—DECLARATIONS AS TO INCOME.

(1) Every male 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), and every male Native who has attained the age of twenty years (notwithstanding that he may not have elected to become liable for the general unemployment levy), and who is in receipt of income other than salary or wages, or who is expressly required by the Commissioner to furnish a declaration, shall from time to time furnish declarations as to his income in accordance with this regulation.

(2) Every woman (including Native women) ordinarily resident in New Zealand and not exempt from liability in respect of the emergency unemployment charge on income other than salary or wages, and whose income from any source (other than salary or wages) for the financial year ending on the 31st day of March, 1935, or the corresponding date in any financial year thereafter, is more than £50, shall furnish declarations as to her income in accordance with this regulation.

(3) Every person referred to in the two last preceding clauses shall, in his or her discretion, either furnish to the Director-General of the Post and Telegraph Department a declaration of income other than salary or wages in the form No. U.B. 55 in the Schedule hereto, or furnish to the Commissioner of Unemployment a declaration of such income in the form No. U.B. 55A in the said Schedule.

(4) Except as provided in Regulation (3) hereof (with respect to persons whose annual balance of accounts is on a date other than the 31st day of March in any year), a declaration as to income for the financial year ending on the 31st day

of March, 1935, shall be furnished as aforesaid not later than the 31st day of May, 1935, and a declaration as to income for every subsequent financial year shall be furnished not later than the 31st day of May next after the end of such financial year.

(5) Every declaration addressed to the Director-General of the Post and Telegraph Department shall be delivered to an authorized officer at a money-order office, and every declaration addressed to the Commissioner of Unemployment shall be delivered to him at the Taxation Branch of his office in Wellington, or shall be forwarded to such office by letter properly stamped.

(6) Every person who at any time after the 1st day of May in any year and before the 1st day of March in the next succeeding year becomes liable for the emergency unemployment charge shall, on making the first payment thereof for which such person so becomes liable, furnish the declaration of income other than salary or wages hereinbefore described.

REGULATION 3.—SUBSTITUTED BALANCE DATE.

(1) Where any person liable to make a declaration of income under Regulation 2 hereof satisfies the Commissioner that he is accustomed to prepare for a financial year ending on some date (hereinafter referred to as “the balance date”) other than the 31st day of March, such accounts as may be necessary to show his annual income the provisions of this regulation shall apply :

Provided that a balance date once selected (whether before or after the coming into force of these regulations) shall not thereafter be varied except in a special case and with the express permission of the Commissioner.

(2) Such person may make a declaration of income derived for the financial year ending on the balance date, and such declaration shall be furnished within two months after the balance date.

(3) Where the balance date is any day between the 1st day of April and the 29th day of September (both dates inclusive), then the income of the declarant derived for the financial year ending on such balance date shall be deemed to be his income derived for the year ended on the last preceding 31st day of March.

(4) Where the balance date is the 30th day of September, then the income of the declarant derived for the financial year ending on such balance date shall, at the option of the declarant, be deemed to be his income derived for the year ended on the last preceding 31st day of March or for the year ending on the next succeeding 31st day of March :

Provided that an option once exercised (whether before or after the coming into force of these regulations) shall not thereafter be varied.

(5) Where the balance date is any day between the 1st day of October and the next succeeding 30th day of March (both dates inclusive), then the income of the declarant derived for the financial year ending on such balance date shall be deemed to be his income derived for the year ending on the next succeeding 31st day of March.

(6) For the purposes of a declaration under this regulation, the forms numbered respectively U.B. 55 and U.B. 55A in the Schedule hereto shall be used with any necessary modification.

REGULATION 4.—PROVISIONAL DECLARATIONS.

(1) In any of the following cases, namely—

(a) Where the balance date is any day between the 1st day of April and the 29th day of September (both dates inclusive);

(b) Where the balance date is the 30th day of September and the income derived for the financial year ending on that date is deemed to be the income derived for the year ended on the last preceding 31st day of March ;

(c) Where such accounts as may be necessary to show the annual income of any person have not been completely prepared by the 31st day of May in any year—

then the person affected shall, on or before the 31st day of May, make a declaration as to his income derived (or, as the case may be, deemed pursuant to Regulation 3 hereof to be derived) for the year ended on the 31st day of March of the last preceding year.

(2) In any case to which the last preceding clause applies, instalments of the emergency unemployment charge shall (subject to adjustment as provided in this regulation) be assessed, in the first place, on the amount of income disclosed in the declaration furnished pursuant to the last preceding clause hereof.

(3) Every person who has made a declaration pursuant to clause 1 of this regulation shall on completion of his annual accounts forthwith make the declaration as to income required by Regulation 2 hereof or Regulation 3 hereof, as the case may be.