

(4) When in any of the cases set out in clause (1) of this regulation the further declaration required by Regulation 2 hereof or Regulation 3 hereof has been made, then if the amount of income disclosed in such last-mentioned declaration is in excess of the amount on which instalments of the emergency unemployment charge were theretofore assessed—

- (a) The additional amount payable in respect of instalments of the emergency unemployment charge which have theretofore fallen due shall be paid by the declarant forthwith ;
- (b) Instalments of the emergency unemployment charge subsequently falling due shall be increased so as to be payable according to the amount of income disclosed in the later declaration.

(5) If in any such case the amount of income disclosed in the later declaration is less than the amount on which instalments of the emergency unemployment charge were theretofore assessed, then emergency unemployment charge theretofore paid in excess shall be credited towards payments thereafter to be made or may be refunded on application in that behalf made by the declarant.

#### REGULATION 5.—FURTHER INFORMATION.

(1) For the purpose of the proper assessment of the emergency unemployment charge, in accordance with these regulations, every person required to make a declaration in accordance with the foregoing provisions of these regulations, or any other person, shall, upon a written request from an authorized officer, or from the Commissioner of Unemployment, or from an Unemployment Tax Inspector furnish such further declaration or information as may in such written request be required.

(2) The Commissioner may, by notice in writing given to any person (whether liable for unemployment-relief tax or not), require such person to make a declaration setting out all moneys paid or payable by such person to any other person named in the notice during any period stated in the notice so far as such moneys comprise or might be deemed to comprise income of the other person named in such notice with the respective dates on which such moneys were paid or became payable, and the nature, purpose, and circumstances attending every payment or liability for payment, and every person to whom such a notice is given shall, within ten days thereafter, or within such longer period as the Commissioner may in such notice or any further notice think fit to specify, deliver to the Commissioner a declaration setting out the matters aforesaid.

(3) Any person authorized in that behalf by the Unemployment Board and bearing evidence of such authority in writing under the hand of the Commissioner of Unemployment may at all reasonable times inspect any wages-books or other documents with a view to determining whether or not any person has complied with the obligations of the Unemployment Act, 1930, and its amendments, and may require any person having the custody of any such books or documents to produce the same to him for such inspection.

(4) No person shall obstruct or hinder a person authorized as aforesaid in the exercise of his powers under the last preceding clause hereof.

(5) Every person having the custody of any such books or documents and being required to produce the same as aforesaid shall forthwith produce the same to the person authorized as aforesaid and so requiring.

#### REGULATION 6.—PAYMENT OF CHARGE.

(1) The emergency unemployment charge on income other than salaries and wages shall be payable in accordance with the following provisions of this regulation.

(2) Every declaration made under these regulations as to the income of the declarant derived for the year ending on the 31st day of March, 1935, or derived for any financial year thereafter, shall, when delivered or forwarded to an authorized officer or to the Commissioner of Unemployment, as hereinbefore provided, be accompanied by an amount of not less than one-fourth of the total amount of the charge payable in respect of the income disclosed in such declaration.

(3) If one-fourth only of such total amount of the charge is paid at the time when the declaration is made, the balance of such amount shall be payable by equal quarterly instalments on the first day of each of the months of August, November, and February thereafter :

Provided that with any quarterly instalment the person making such payment may, if he thinks fit, pay any one or more of the next instalments.

(4) Upon the receipt by an authorized officer or by the Commissioner of Unemployment of any payment of the emergency unemployment charge under these regulations, he shall give a receipt for such payment in a form to be provided for the purpose.

(5) In any case where the total amount of the charge in respect of the income for any year is not paid in one sum, the form of receipt shall disclose—

(a) The amount of the declared income for the year :

(b) The amount of the charge paid :

(c) The due date and the amount of the next instalment—and, unless such receipt is produced on the payment of such next instalment, the person liable therefor shall be required to make a new declaration as to his income for that year.

(6) If any emergency unemployment charge under these regulations is paid in excess or is paid in error, an adjustment may be made at the time of any subsequent payment, or a refund of any amount that has been so paid in excess or in error may be paid out of the Unemployment Fund :

Provided that no adjustment or refund shall be made unless application in that behalf is made to the Commissioner of Unemployment or to the Director-General of the Post and Telegraph Department within three years after the end of the month on the first day of which the payment thereof became due (or would in the absence of error have become due).

#### REGULATION 7.—PENALTIES.

Every person shall be liable on summary conviction to a fine of £50 who—

- (a) Refuses or fails to furnish any declaration or information as and when required by or pursuant to these regulations ; or
- (b) Wilfully or negligently makes any false declaration in relation to the subject-matter of these regulations ; or
- (c) In any way fails to comply with the provisions of these regulations ; or
- (d) Aids, abets, or incites any other person to commit an offence against these regulations.

#### SCHEDULE.

[Form No. U.B. 55.]

#### Unemployment Amendment Act, 1931.

DECLARATION OF INCOME OTHER THAN SALARY OR WAGES.  
(To be presented at any Money-order Office.)

Coupon-book No. [*It is essential that this be shown.*]

The Director-General,  
Post and Telegraph Department, Wellington, C. I.

Surname :  
Christian name or forename [*in full*] :  
Occupation :  
Address :

I do solemnly and sincerely declare,—

\* (1) That during the year ended 31st March, 1935, I derived no income (†) from any source other than salary or wages.

\* (2) That the following is a true and complete statement of income (†) derived by me from all sources other than salary or wages during the year ended 31st March, 1935.

#### Statement of Income derived as aforesaid.

	£	s.	d.
(a) From any profession or business (including (†) farming) . . . . .			
(b) From interest (including tax-free war loans and debentures) . . . . .			
(c) From dividends from companies (1) trading in New Zealand . . . . .			
From dividends from companies (2) trading outside New Zealand . . . . .			
(d) From rents and royalties . . . . .			
(e) From goodwill derived from any lease, license, or easement affecting land . . . . .			
(f) From dividends paid or profits credited by any building society . . . . .			
(g) From pension, annuity, superannuation, or retiring-allowance . . . . .			
(h) From estate of . . . . .			
(i) From any other source (state source) . . . . .			

Usual Signature ;

Date :

(\*). Strike out the clause which does not apply.

(†) NOTE.—For the purpose of this form and the unemployment-relief tax, the term "income" does not include compensation received under the Workers' Compensation Act, 1922, pensions received under the War Pensions Act, 1915, or any other pension granted in Great Britain or within the British Dominions in respect of the Great War.

(‡) Declarations from farmers should be accompanied by Form U.B. 58, except when a return of income is made under the Land and Income Tax Act, 1923.