

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 Commissioner, and bearing evidence of such authority in writing under the hand of the Commissioner, 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 Employment Promotion Act, 1936, 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.

#### *Payment of Charge.*

19. (1) The employment 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, 1937, or derived for any financial year thereafter, shall, when delivered or forwarded to an authorized officer or to the Commissioner 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 any payment of the employment 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 instalment of the registration levy or employment charge on income other than salaries and wages 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 Employment Promotion Fund:

Provided that no adjustment or refund shall be made unless written application in that behalf is made to the Commissioner 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).

(7) If any employment charge on salary or wages has (whether before or after the coming into operation of these regulations) been paid in error or in excess of the amount properly payable, the amount so paid in error or in excess may be deducted from any employment charge on salary or wages subsequently payable, or may be refunded from the Employment Promotion Fund if written application in that behalf is made to the Commissioner within three years after the date on which the payment became due (or would in the absence of error have become due).

#### *Penalties.*

20. Every person shall be liable on summary conviction to a fine not exceeding £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; or
- (e) Fails to comply with any of the provisions of the Acts not otherwise made punishable by the said Act.