

*Employment-tax Regulations.*

GALWAY, Governor-General.

## ORDER IN COUNCIL.

At the Government Buildings at Wellington, this 3rd day of June, 1936.

Present :

THE RIGHT HON. M. J. SAVAGE PRESIDING IN COUNCIL.

PURSUANT to the Employment Promotion Act, 1936, 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 revoke the regulations and Order in Council enumerated hereunder, 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 fourth day of June, one thousand nine hundred and thirty-six.

## REGULATIONS REVOKED.

- UNEMPLOYMENT Act Registration Regulations, 1930, published in the *New Zealand Gazette* No. 71 of 16th October, 1930.  
 Unemployment Levy Regulations, 1930, published in the *New Zealand Gazette* No. 82 of 27th November, 1930.  
 Order in Council published in the *New Zealand Gazette* No. 89 of 18th December, 1930, declaring certain classes of persons to be exempt from unemployment levy.  
 Unemployment Relief Tax Regulations published in the *New Zealand Gazette* No. 55 of 28th July, 1931.  
 Unemployment Relief Tax Regulations, 1935, published in the *New Zealand Gazette* No. 20 of 28th March, 1935.  
 Unemployment Relief Tax Regulations, 1935 (No. 2), published in the *New Zealand Gazette* No. 20 of 28th March, 1935.

Notwithstanding the revocation of the regulations and Order in Council hereinbefore enumerated, every liability or obligation which has arisen under those regulations and which has not been discharged or complied with on the coming into force of these regulations shall continue as if such obligation or liability had arisen under these regulations.

## REGULATIONS.

1. These regulations may be cited as the Employment Promotion Act Regulations, 1936.
2. In these regulations—
  - “ Act ” means the Employment Promotion Act, 1936 :
  - “ Commissioner ” means the Commissioner of Taxes :
  - “ Authorized officer ” includes every Postmaster, and also includes every other officer of the Post and Telegraph Department who, by the general or special direction of the Director-General of that Department, is authorized to receive payments of the employment tax, and, further, includes every person who may be authorized by the Commissioner to receive payments of the employment tax.
  - “ Last day for payment,” in relation to any instalment, means the last day prescribed by the said Act for payment without default of an instalment of the said levy which any person is liable to pay, or would, but for temporary exemption under subsection (2) of section 15 of the said Act, be liable to pay :
  - “ Person liable ” means any person required to be registered under the said Act who is not wholly exempt from the payment of the registration levy, irrespective of any temporary exemption ; and includes any person who, with the consent of the Minister, elects to become liable for the levy or for any instalment of the levy, and also includes a person acting on behalf of any person liable :
  - “ Substituted book ” means a book of coupons obtained pursuant to clause 5 of Regulation 4.

## REGISTRATION.

3. (1) The particulars to be furnished pursuant to subsection (1) and subsection (2) of section 6 of the said Act shall be furnished in the form numbered 1 in the Schedule hereto.