

- (c) Every person who on the due date of such quarterly instalment and during the whole of the month immediately preceding such due date has been registered as unemployed at an office of the Department of Labour, and has not received any income.
- (d) Every person in respect of whom the Commissioner is satisfied that, by reason of sickness or poverty, it would produce undue hardship upon such person or his dependants to require such person to pay the said instalment.
10. Persons other than those referred to in Regulations 7, 8, and 9 who claim temporary exemption in respect of any instalment of the registration charge shall, not later than the last day for payment of that instalment without default, produce such evidence as the Commissioner may reasonably require in support of the claim for exemption.

#### ENTRIES IN COUPON-BOOKS IN CASES OF EXEMPTION.

11. On presentation to an authorized officer of the coupon-book of any person who claims exemption from liability for any instalment of the registration levy the authorized officer shall detach and retain the relative coupon, and shall mark the counterfoil with the word "Exempt," and shall enter thereon such other particulars as may be required for the completion of the counterfoil, as indicated thereon. If any authorized officer or the Commissioner has reason to believe that any coupon or counterfoil has been marked "Exempt" in error, he may require the coupon-book to be produced for amendment, and may, on such production, amend the counterfoil accordingly.

12. Every person entitled to total or partial exemption who desires to become liable for payment of employment tax shall notify the Minister his election in writing on a form to be supplied for the purpose by the Minister. If the consent of the Minister is given thereto, such person shall become liable as from a date approved by the Minister, being not in any case earlier than the due date of the instalment last past at the date of election.

#### EMPLOYMENT CHARGE ON SALARIES AND WAGES.

13. (1) Payment of the employment charge in respect of salary or wages may be denoted as follows :—

(a) By means of employment stamps of an appropriate amount affixed to a receipt for the salary or wages in respect of which the charge is payable, and cancelled by the payee at the time of receipt by writing his name or initials and the date of receipt across the stamps so as effectually to cancel the same.

(b) By means of employment stamps of an amount equivalent to the aggregate amount of the charge payable in respect of the total amount of the salaries and wages of all the persons whose names appear on any pay-sheet. Such aggregate amount shall be calculated by reference to the charge payable in respect of the salary or wages of each person separately, and every such charge shall be separately shown on the pay-sheet. In any case to which this paragraph applies, the employment stamps shall (where more than one sheet is used) be affixed to the last sheet of the pay-sheet, on which shall appear the total amount of the salaries and wages then paid or payable, and the total amount of the charge deducted therefrom. Such stamps shall be cancelled by the signatures or initials of not less than two responsible persons, together with the actual date of payment. No person shall be competent to cancel any such stamps who is not either the employer or his employee.

(c) In any case where the amount of the employment charge exceeds £5, or in any other case where payment of the employment charge in respect of any salaries or wages cannot conveniently be made by means of employment stamps, the amount of the charge may, in accordance with a prior arrangement made with an authorized officer, be paid by or on behalf of the employer to such authorized officer, who shall give a receipt for the same to be attached to the relative pay-sheet, the charge in respect of each person's salary or wages being shown separately thereon. Every payment under this paragraph shall be accompanied by a certificate signed by two responsible persons as to the total amount of the salaries and wages in respect of which the payment is made, and as to the total amount of the charge payable thereon. No person shall be competent to sign any such certificate who is not either the employer or his employee.

(d) The employment charge payable in respect of the salary or wages of persons employed by the General Government shall be paid in accordance with Treasury instructions to be issued in that behalf.

(2) All pay-sheets and receipts for wages and salaries to which the foregoing provisions of this regulation relate shall be retained by the employer for not less than five years after the date thereof, and shall during that period be open to inspection by any person having authority in accordance with these regulations to inspect books or other documents :