

Provided that any such pay-sheets or receipts may, with the special permission of the Commissioner, be destroyed before the expiration of the said period if the Commissioner is satisfied that the employment charge has been duly paid.

(3) Nothing in the foregoing provisions of this regulation shall apply with respect to—

- (a) The fees received by any person who, being engaged in business on his own account, and whether in partnership with any other person or not, is employed in a secretarial or professional capacity by any other person; or
- (b) The wages received by any person who, not being a resident of New Zealand, is employed in any capacity in any ship trading beyond New Zealand, notwithstanding that he may receive payment of wages while in New Zealand waters.

EMPLOYMENT STAMPS.

14. (1) The issue and custody of employment stamps shall be in accordance with regulations for the time being in force with respect to the issue and custody of revenue stamps under the Stamp Duties Act, 1923.

(2) If any employment stamps are destroyed, spoiled, or wasted by accident or error, other such stamps may be issued in exchange therefor, or the value of such stamps may be refunded out of the Employment Promotion Fund; in any such case the regulations for the time being in force under the Stamp Duties Act, 1923, in relation to revenue stamps that have been destroyed, spoiled, or wasted shall, with such modifications as may be necessary, be applicable.

EMPLOYMENT CHARGE ON INCOME OTHER THAN SALARY OR WAGES.

Declarations as to Income.

15. (1) Every male person who is not wholly exempt from liability for the registration 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 registration 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 employment 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, 1937, 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 furnish to the Commissioner a declaration of such income in the form No. E.T. 55 in the Schedule hereto.

(4) Except as provided in Regulation 16 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, 1937, shall be furnished as aforesaid not later than the 31st day of May, 1937, 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) Any declaration may be delivered or forwarded by letter, properly stamped and addressed, to the Commissioner, Employment-tax Division, Land and Income Tax Department, Wellington, or may be delivered to an authorized officer at a money-order office.

(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 employment 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.

Substituted Balance Date.

16. (1) Where any person liable to make a declaration of income under Regulation 15 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.