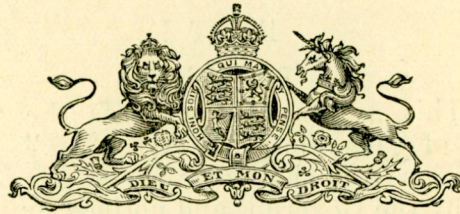


I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

S. G. BOYDELL,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 20 June, 1930, A.M.*

New South Wales.



ANNO VICESIMO PRIMO

GEORGII V REGIS.

Act No. 34, 1930.

An Act to provide for the establishment of a Council for the prevention and relief of unemployment; for the better distribution of work among persons temporarily out of employment; for the absorption of persons temporarily out of employment in public works or in private businesses; for the training of persons for whom no employment can be found in the industries for which they have been trained; to provide for an Unemployment Relief Fund, and for the assessment and collection of Unemployment Relief Tax; to amend the Industrial Arbitration Act, 1912, and certain other Acts; and for purposes connected therewith. [Assented to, 23rd June, 1930.]

BE

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

R. B. WALKER,
Chairman of Committees of the Legislative Assembly.

Prevention and Relief of Unemployment.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

PART I.

PRELIMINARY.

- Short title.** **1.** (1) This Act may be cited as the "Prevention and Relief of Unemployment Act, 1930."
- Commencement.** (2) This Act shall commence on a date to be appointed by the Governor and notified by proclamation published in the Gazette.
- Interpretation.** **2.** (1) In this Act—
 "Council" shall mean Council for the prevention and relief of unemployment.
 "Fund" shall mean Relief of Unemployment Fund.
 "Prescribed" shall mean prescribed by or under this Act.
- Construction.** (2) This Act shall be read and construed subject to the Commonwealth of Australia Constitution Act, and so as not to exceed the legislative power of the State, to the intent that where any enactment thereof would but for this section have been construed as being in excess of that power it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.
- Division into Parts.** **3.** This Act is divided into Parts as follows :—
- PART I.—PRELIMINARY—*ss.* 1-3.
- PART II.—COUNCIL FOR PREVENTION AND RELIEF OF UNEMPLOYMENT—*ss.* 4-11.
- PART III.—UNEMPLOYMENT RELIEF FUND—*ss.* 12, 13.
- PART IV.—UNEMPLOYMENT RELIEF TAX—*ss.* 14-24.
- PART V.—REGULATIONS—*s.* 25.

PART

Prevention and Relief of Unemployment.

PART II.

COUNCIL FOR PREVENTION AND RELIEF OF
UNEMPLOYMENT.

4. There shall be a Council for the prevention and relief of unemployment which shall consist of eight members. Council for prevention and relief of unemployment.

The Colonial Treasurer and the Minister for Labour and Industry and the Minister for Local Government shall be ex-officio members of the Council.

The Governor shall appoint five other members.

The chairman and deputy-chairman shall be appointed by the Governor.

5. Meetings of the Council may be convened at any time by the chairman or deputy-chairman, and shall be convened at the request of three of the members. Meetings.

At meetings of the Council the chairman shall not vote excepting when the voting is equal, and in that event he shall have the casting vote.

Four members of the Council shall form a quorum.

6. The Council shall consider means for the prevention and relief of unemployment, and may— Functions of the Council.

- (a) formulate schemes for the absorption in any public works or private enterprises of persons out of employment ;
- (b) investigate and if thought fit approve of schemes for the relief of unemployment, including the distribution of work amongst employees in any industry and the training of persons for whom no work can be found in the industries in which they have been employed ;
- (c) recommend expenditure of money from the Unemployment Fund on any work approved by the Council or the advance of any money by way of loan from the fund either with or without interest to any shire or municipal council or any public body for the purpose of carrying on any work approved by the Council or to any employer for the purpose of increasing production in any industry, for assisting in
any

Prevention and Relief of Unemployment.

any business approved by the Council, or for any other purpose tending to the relief or prevention of unemployment and upon taking such security for repayment as the Council may approve or as is prescribed;

- (d) enter into agreements with any shire or municipal council or any public body for the purpose of carrying out any scheme or schemes for the relief of unemployment approved by the Council;
- (e) appoint two or more members of the Council to be a committee of the Council and to exercise such of the powers of the Council as are prescribed;
- (f) make reports to the Governor on the activities of the Council or on any question relating to the prevention or relief of unemployment referred to it by the Governor;
- (g) do any other work or exercise any other power relating to the prevention or relief of unemployment that is prescribed.

Advisory committees.

7. The Governor may from time to time appoint committees consisting of representatives of employers and of employees in any trade or industry for the purpose of considering the conditions of labour in a trade or industry and the means of increasing the efficiency and productivity thereof, and such committees may confer with the Council.

Limitation on expenditure.

8. The Council shall be informed by the Colonial Treasurer once in each month of the amount of money available from the fund for expenditure on any scheme or work recommended by the Council, and the Council shall not sanction the carrying out of any scheme or work or the making of any advance in excess of the amount which it is so informed is available from the fund.

Wages, &c.

9. (1) Where the Governor on the advice of the Council or of the Minister declares by notification published in the Gazette a work to be work provided for the relief of unemployment, all wages, hours, and mode,

Prevention and Relief of Unemployment.

mode, terms, and conditions of employment of any person employed upon such work shall be such as the Minister may from time to time direct.

(2) The provisions of this section shall take effect notwithstanding the conditions of employment, whether statutory or otherwise, or of any award or industrial agreement.

10. (1) The Council may employ such officers at such rates as are prescribed. Officers, &c.

(2) The State Labour Exchanges shall assist the Council whenever required to do so by the Council in furnishing such information relating to unemployment as the Council may require, and the said labour exchanges are able to furnish.

(3) For the purpose of assisting the Council in the exercise of its powers and functions any shire or municipal council shall to the best of its ability furnish to the Council such information as the Council may require relating to the possibilities of employment or the number of unemployed within the shire or municipality and as to the financial resources of the council thereof.

11. This Part of this Act shall cease to have effect on the thirtieth day of June, one thousand nine hundred and thirty-one. Duration of Part II.

PART III.

UNEMPLOYMENT RELIEF FUND.

12. There shall be opened within the Colonial Treasurer's Accounts a fund which shall be called "The Unemployment Relief Fund," to the credit of which shall be paid—

- (a) the proceeds of the Unemployment Relief Tax;
- (b) such sums as Parliament may appropriate from the Consolidated Revenue Fund or any other account;

(c)

Prevention and Relief of Unemployment.

- (c) all advances made by the Colonial Treasurer to the fund which advances he is hereby authorised to make to an extent and upon such terms as are approved by the Governor.

Application
of fund.

13. (1) The fund may be applied by the Colonial Treasurer for any of the following purposes:—

- (a) in making such payments and advances to the Council as may be necessary from time to time for the purpose of enabling it to carry out any work or scheme for the prevention or relief of unemployment approved by the Council or any agreement entered into by the Council, or for any purpose connected with the relief of unemployment approved by the Council;
- (b) in the repayment of any advances made by the Colonial Treasurer to the fund in the payment of the costs of administration of this Act, and of the collection of the Unemployment Relief Tax, including any proper refunds.

(2) After the termination of Part II of this Act any moneys remaining in or thereafter paid to the fund shall be applied in the first instance—

- (a) in the completion of any work for the prevention or relief of unemployment commenced while this Act was in force;
- (b) in the repayment of any advances made to the fund;

and, after provision is made for the foregoing payments, in payment of the balance of the fund into the Consolidated Revenue Account.

(3) The Colonial Treasurer shall lay before Parliament as part of the public accounts his accounts of the receipts and expenditure of the fund.

PART

Prevention and Relief of Unemployment.

PART IV.

UNEMPLOYMENT RELIEF TAX.

14. (1) This Part of this Act shall be read with the Income Tax (Management) Act, 1928, as amended by subsequent Acts, which Act as so amended is in this Part referred to as the Principal Act. <sup>Interpreta-
tion.</sup>

(2) In this Part of this Act, unless the context or subject-matter otherwise requires,—

“Employee” includes a director of a company.

“Employer” includes the Crown in right of the State of New South Wales.

“Income” includes income within the meaning of the Principal Act and also includes all income derived by a resident of the State, or by a New South Wales company, to which section thirty-one of the Principal Act is applied by clause one of the Schedule to that Act, from any source outside the State and otherwise than from the carrying on of any trade or business not being an investment business.

“Income from employment” means all assessable income of any person other than a company from salary, wages, commission, or allowances as an employee, including all assessable income referred to in paragraphs (h), (i), and (j) of section eleven of the Principal Act and all pensions and retiring allowances, but does not include any such assessable income received from any employer in any case in which he is not bound to collect tax from the employee, or an allowance to cover expenses actually incurred by an employee in connection with his employment.

“Net assessable income” means gross income after excluding all income which is exempt from tax and after making the deductions therefrom directed by this Act, but in the case of a person other than a company, does not include any income which if it were derived after the thirtieth

Prevention and Relief of Unemployment.

thirtieth day of June, one thousand nine hundred and thirty, would be income from employment.

“Tax” means Unemployment Relief Tax.

Administra-
tion. **15.** (1) The Commissioner shall have the general administration of this Part of this Act and the Unemployment Relief Tax Act, 1930, and may sue and be sued by the name of the Commissioner of Taxation.

Officers. (2) The Governor may, subject to the Public Service Act, 1902, as amended by subsequent Acts, appoint such persons as may be deemed necessary for the carrying out of this Part of this Act.

Absence
Commis-
sioner,
delegation
powers, and
secrecy. (3) The provisions of subsections four, five, six, and seven of section five, and of section six, of the Principal Act shall, mutatis mutandis, extend to the administration of this Part of this Act.

Incidence
of tax. **16.** Subject to the provisions of this Part of this Act, unemployment relief tax at such rates as may be fixed by any Act shall be paid to the Commissioner in respect of—

- (a) the net assessable income derived by every person other than a company, during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty (or such other period accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);
- (b) the net assessable income derived by every company during the income year ending on the thirtieth day of June, one thousand nine hundred and thirty (or such other period as may be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);
- (c) the income from employment derived by every person other than a company during the income year commencing on the first day of July, one thousand nine hundred and thirty.

Exemptions. **17.** The incomes, revenues, and funds exempt from income tax by virtue of section ten of the Principal Act, and

Prevention and Relief of Unemployment.

and also any income derived from a source outside the State by the Governor or any other person whose salary or remuneration is exempt from income tax under that section, shall also be exempt from tax under this Act, and in addition, there shall also be exempt—

- (a) all the income derived from carrying on the business of life assurance other than that appropriated for the payment of dividends ;
- (b) any war pension paid by the Imperial or any other Government ;
- (c) income derived from old-age or invalid pensions ;
- (d) income derived from pensions payable under the Widows' Pensions Act, 1925 ;
- (e) income derived from payments in respect of any children under the Family Endowment Act, 1927-30 ;
- (f) income derived from any payment made in respect of children under the Child Welfare Act, 1923 ;
- (g) income derived from any payment made to any person as charitable relief by any Government department or agency ;
- (h) the net assessable income of any person whose total income from all sources does not exceed eighty pounds per annum ;
- (i) the income from employment of an employee while he is paid at a rate of less than thirty shillings per week or the equivalent hourly or daily rate.

18. Net assessable income shall be assessed in like ^{Net assessable} manner as taxable income is assessed under the Principal ^{income.} Act:

Provided that the assessable income of a company shall include dividends which would be included therein if paragraph (b) of section eleven of the Principal Act applied to the company.

Provided further that in the assessment of the income of any person resident in the State or of a New South Wales company to which section thirty-one of the Principal

Prevention and Relief of Unemployment.

Principal Act is applied by clause one of the Schedule to that Act the provisions of the first proviso to paragraph (b) of section eleven of that Act shall not apply.

There shall be the like deductions as are allowed under the Principal Act, except—

- (a) the deductions from any income from employment; and
- (b) the deductions under the provisions of paragraph (q) of subsection one of section nineteen, subsections two and three of that section, and subsection two of section twenty-two of the Principal Act.

In the case of a company there shall also be deducted so much of the net profit of the company as forms part of its assessable income, and is distributed to its shareholders within six months after the close of the income year.

Deduction
from
dividends,
interest, &c.

19. (1) A company which has during the year ending on the thirtieth day of June, one thousand nine hundred and thirty, paid to its shareholders resident out of the State a dividend in respect of shares registered upon a register situate in the State shall retain out of any moneys in its hands belonging to a shareholder to whom such dividend has been paid a sufficient amount to pay the tax under this Act in respect of the dividend so paid, and forward such amount to the Commissioner with the prescribed return within such time as may be prescribed.

(2) Any person who has during the income year ending on the thirtieth day of June, one thousand nine hundred and thirty, paid to a person resident out of the State any amount for interest on money lent in the State shall, out of any moneys coming to his hand belonging to the person to whom such payment was made, retain a sufficient amount to pay the tax under this Act in respect of the amount so paid, and forward such amount to the Commissioner with the prescribed return within the prescribed time.

Prevention and Relief of Unemployment.

20. Where there is included in the net assessable income of any person (and such person is liable to tax in respect thereof) any dividend or interest upon which tax has been paid, there shall be deducted from the tax otherwise payable by that person the amount of tax paid in respect of such dividend or interest which has been included in his net assessable income.

Rebate if tax paid on dividend or interest at source.

21. The returns made in pursuance of a notice issued under the provisions of section thirty-eight of the Principal Act shall be deemed to be also made under and for the purpose of this Act.

Returns.

The regulations may prescribe separate forms of return to be made in respect of incomes assessable for unemployment relief tax and in respect of which a return under the Principal Act is not required by the Commissioner.

22. The provisions of Part IV (Returns and Assessments); Part V (Objections and Appeals); Part VI (Collection and Recovery of Tax); Part VII (Penal provisions); and Part VIII (Miscellaneous), comprising sections thirty-eight to ninety-two inclusive of the Principal Act, and any regulations made to give effect to such sections, shall be applicable to the unemployment relief tax as if such tax were the income tax under the Principal Act.

Machinery provisions of Principal Act to apply to this Act.

23. (1) With regard to the Unemployment Relief Tax payable upon income from employment the following provisions shall have effect :—

Tax on income from employment.

- (a) Every employer shall collect from his employees the tax at the rate prescribed by the Unemployment Relief Tax Act, 1930, by deduction or otherwise.
- (b) Every employer shall keep such record as is prescribed of all payments or allowances made by him to his employees, and shall affix the prescribed adhesive Unemployment Relief Tax Stamps to the amount of the tax upon such payments and allowances to such record, and cancel such stamps at such times and in such manner as is prescribed.

(c)

Prevention and Relief of Unemployment.

- (c) Every employer shall produce such record for inspection to any person authorised either generally or in a particular case by the Commissioner to inspect such records, and shall if and when required by notification published in the Gazette send such record to the Commissioner.
- (d) Any employer who makes arrangements approved by the Commissioner for the furnishing of returns of payments and allowances made by the employer to his employees, and for the payment by the employer to the Commissioner of the amount of the tax so collected as aforesaid, may be exempted by the Commissioner from the provisions of paragraph (b) of this section. The Commissioner may require security to be given up to an amount and in a manner approved by him for the payment of the tax in any particular case.

Where any such arrangement is made the tax collected by the employer shall until payment to the Commissioner be the property of the State and may be recovered by the Commissioner in any court of competent jurisdiction.

(2) Subsection one of this section shall not apply in respect of an employee casually employed in a domestic or other capacity and otherwise than in connection with the business of the employer.

(3) Unemployment Relief Tax Stamps shall be prepared and issued by the Commissioner of Stamp Duties, who shall provide for the distribution and sale thereof.

The proceeds of sale shall be paid to the credit of the Unemployment Relief Fund.

(4) The regulations may apply, with such modifications and adaptations as the Governor thinks fit in respect of any such stamps, all or any of the provisions (including penal provisions) of the Stamp Duties Acts, 1920-1924, or the Entertainments Tax (Management) Act, 1929.

(5)

Prevention and Relief of Unemployment.

(5) Any person who practices, or is concerned in any fraudulent contrivance or device not specially provided for by law, with intent to defraud His Majesty of any tax under this Act, shall be guilty of a misdemeanour, and shall be liable to imprisonment for a term of not more than twelve months.

(6) Any employer who fails to carry out or observe any provision of this section shall, unless he has been exempted from the carrying out or observance of such provision under this section, be liable to account for and pay to the Commissioner of Taxation any tax which by or because of his failure remains unpaid, together with a fine of ten per centum of such tax, which fine may be remitted or reduced by the said Commissioner if he considers the circumstances justify such remission or reduction.

In addition such employer shall, upon summary conviction, be liable to a penalty of not less than two pounds and not exceeding one hundred pounds.

24. Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post, the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in New South Wales, and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

Service of
notices by
post.

PART

Prevention and Relief of Unemployment.

PART V.

REGULATIONS.

Regulations, **25.** (1) The Governor may make regulations not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular, and without limiting the generality of the foregoing power, the Governor may—

- (a) prescribe the procedure and forms to be followed by the Council in exercising its powers and functions;
- (b) prescribe the powers, duties, and rights of any person employed by the Council;
- (c) when no other penalty is provided for impose a penalty not exceeding fifty pounds for any contravention of, or failure to comply with this Act, or any regulations made thereunder.

(2) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of publication or from a later date specified in the regulations;
- (c) be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

If either House of Parliament pass a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof, such regulation or part shall thereupon cease to have effect.

(3) Any penalty imposed by the regulations may be recovered in a summary manner before a police or stipendiary magistrate or any two or more justices.

In the name and on behalf of His Majesty I assent to this Act.

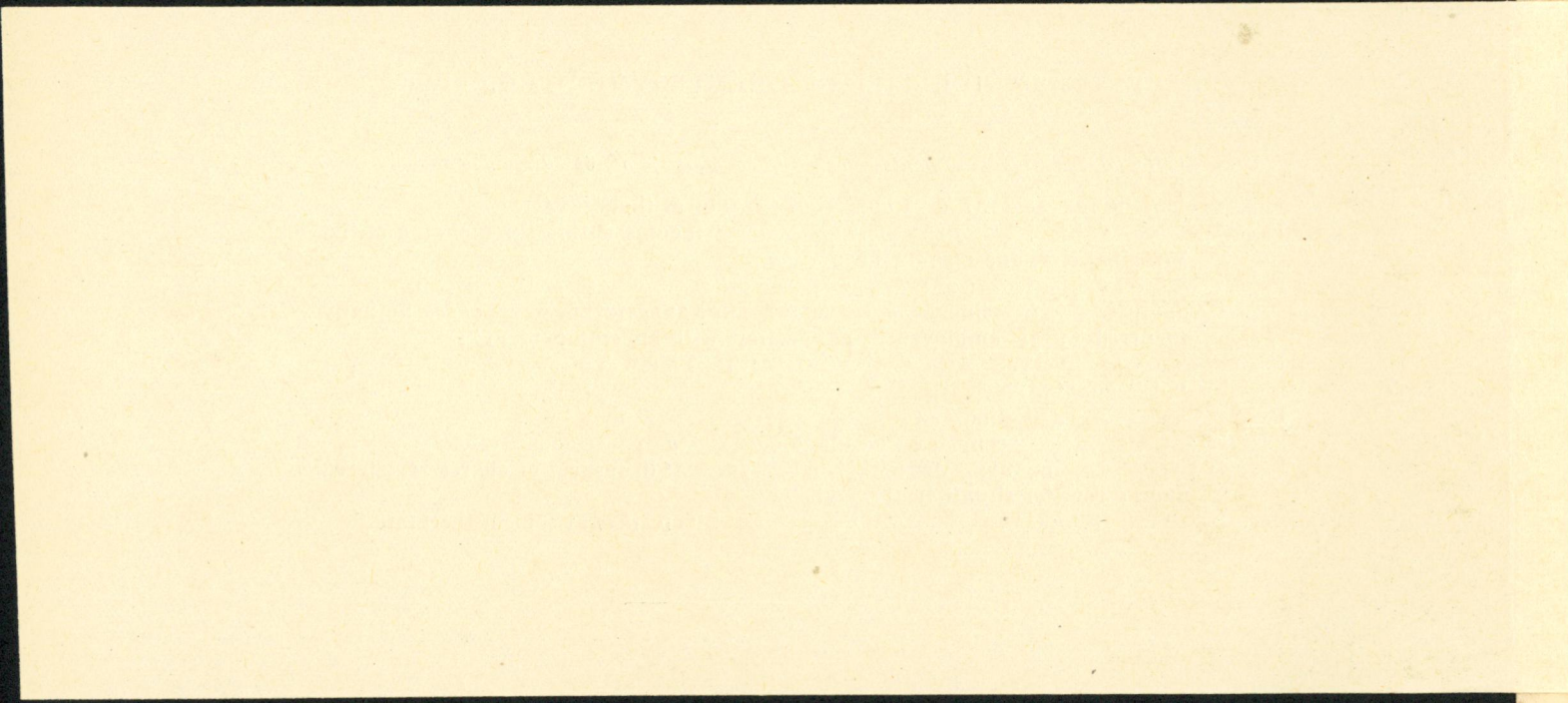
Government House,
Sydney, 23rd June, 1930.

PHILIP GAME,
Governor.

PREVENTION AND RELIEF OF UNEMPLOYMENT BILL, 1930.

SCHEDULE of Amendments referred to in Message of 6th June, 1930

- Page 4, clause 9, line 38. *After* "Council" *insert* "**or of the Minister**"
- Page 7, clause 14, line 12. *After* "includes" *insert* "**income within the meaning of the Principal Act, and also includes**"
- Page 7, clause 14, line 18. *Omit* "either inside or"
- Page 7, clause 14. *After* line 31 *add* "**or an allowance to cover expenses actually incurred by an employee in connection with his employment**"
- Page 9, clause 17, line 17. *After* "Act" *insert* "**1927-30**" and *insert* new paragraphs "(f)" and "(g)"
- Page 9, clause 17. *After* line 37 *insert* new proviso.
- Pages 9 and 10. *After* "company" on line 37, page 9, *add* further proviso.
- Page 10, clause 19, line 21. *After* "dividend" *insert* "**in respect of shares registered upon a register situate in the State**"
- Page 10, clause 19, line 32. *After* "interest" *insert* "**on money lent in the State.**"
-



This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

S. G. BOYDELL,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 29 May, 1930.*

The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.

W. L. S. COOPER,
Clerk of the Parliaments.

*Legislative Council Chamber,
Sydney, 6th June, 1930.*

New South Wales.



ANNO VICESIMO PRIMO

GEORGII V REGIS.

Act No. , 1930.

An Act to provide for the establishment of a Council for the prevention and relief of unemployment; for the better distribution of work among persons temporarily out of employment; for the absorption of persons temporarily out of employment in public works or in private businesses; for the training of persons for whom no employment can be found in the industries for which they have been trained; to provide for an Unemployment Relief Fund, and for the assessment and collection of Unemployment Relief Tax; to amend the Industrial Arbitration Act, 1912, and certain other Acts; and for purposes connected therewith.

1930

206—A

BE

NOTE.—The words to be omitted are ruled through; those to be inserted are printed in black letter.

Prevention and Relief of Unemployment.

BE it enacted by the King's Most Excellent Majesty,
by and with the advice and consent of the Legis-
lative Council and Legislative Assembly of New South
Wales in Parliament assembled, and by the authority of
5 the same, as follows :—

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Prevention and Relief of Unemployment Act, 1930."
20 (2) This Act shall commence on a date to be appointed by the Governor and notified by proclamation published in the Gazette.
2. (1) In this Act—
15 "Council" shall mean Council for the prevention and relief of unemployment.
"Fund" shall mean Relief of Unemployment Fund.
"Prescribed" shall mean prescribed by or under this Act.
- 20 (2) This Act shall be read and construed subject to the Commonwealth of Australia Constitution Act, and so as not to exceed the legislative power of the State, to the intent that where any enactment thereof would but for this section have been construed as being
25 in excess of that power it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.
3. This Act is divided into Parts as follows :—
- PART I.—PRELIMINARY—*ss.* 1-3.
- 30 PART II.—COUNCIL FOR PREVENTION AND RELIEF OF UNEMPLOYMENT—*ss.* 4-11.
- PART III.—UNEMPLOYMENT RELIEF FUND—*ss.* 12, 13.
- 35 PART IV.—UNEMPLOYMENT RELIEF TAX—*ss.* 14-24.
- PART V.—REGULATIONS—*s.* 25.

Short title.
Commence-
ment.Interpreta-
tion.Division into
Parts.

PART

Prevention and Relief of Unemployment.

PART II.

COUNCIL FOR PREVENTION AND RELIEF OF
UNEMPLOYMENT.

4. There shall be a Council for the prevention and
5 relief of unemployment which shall consist of eight
members. Council for prevention and relief of unemployment.

The Colonial Treasurer and the Minister for Labour and Industry and the Minister for Local Government shall be ex-officio members of the Council.

10 The Governor shall appoint five other members.

The chairman and deputy-chairman shall be appointed by the Governor.

5. Meetings of the Council may be convened at any
time by the chairman or deputy-chairman, and shall be
15 convened at the request of three of the members. Meetings.

At meetings of the Council the chairman shall not vote excepting when the voting is equal, and in that event he shall have the casting vote.

Four members of the Council shall form a quorum.

20 6. The Council shall consider means for the preven- Functions of the Council.
tion and relief of unemployment, and may—

(a) formulate schemes for the absorption in any public works or private enterprises of persons out of employment;

25 (b) investigate and if thought fit approve of schemes for the relief of unemployment, including the distribution of work amongst employees in any industry and the training of persons for whom no work can be found in the industries in which they have been employed;

30 (c) recommend expenditure of money from the Unemployment Fund on any work approved by the Council or the advance of any money by way of loan from the fund either with or without interest to any shire or municipal council or any public body for the purpose of carrying on any work approved by the Council or to any employer for the purpose of increasing production in any industry, for assisting in
35 any

Prevention and Relief of Unemployment.

- any business approved by the Council, or for any other purpose tending to the relief or prevention of unemployment and upon taking such security for repayment as the Council may approve or as is prescribed;
- 5 (d) enter into agreements with any shire or municipal council or any public body for the purpose of carrying out any scheme or schemes for the relief of unemployment approved by the Council;
- 10 (e) appoint two or more members of the Council to be a committee of the Council and to exercise such of the powers of the Council as are prescribed;
- 15 (f) make reports to the Governor on the activities of the Council or on any question relating to the prevention or relief of unemployment referred to it by the Governor;
- 20 (g) do any other work or exercise any other power relating to the prevention or relief of unemployment that is prescribed.
- 7.** The Governor may from time to time appoint committees consisting of representatives of employers and of employees in any trade or industry for the ^{Advisory committees.} purpose of considering the conditions of labour in a trade or industry and the means of increasing the efficiency and productivity thereof, and such committees may confer with the Council.
- 8.** The Council shall be informed by the Colonial Treasurer once in each month of the amount of money ^{Limitation on expenditure.} available from the fund for expenditure on any scheme or work recommended by the Council, and the Council shall not sanction the carrying out of any scheme or work or the making of any advance in excess of the amount which it is so informed is available from the fund.
- 9.** (1) Where the Governor on the advice of the Council or of the Minister declares by notification ^{Wages, &c.} published in the Gazette a work to be work provided for the relief of unemployment, all wages, hours, and mode,
- 40

Prevention and Relief of Unemployment.

mode, terms, and conditions of employment of any person employed upon such work shall be such as the Minister may from time to time direct.

(2) The provisions of this section shall take effect notwithstanding the conditions of employment, whether statutory or otherwise, or of any award or industrial agreement.

10. (1) The Council may employ such officers at such rates as are prescribed. Officers, &c.

(2) The State Labour Exchanges shall assist the Council whenever required to do so by the Council in furnishing such information relating to unemployment as the Council may require, and the said labour exchanges are able to furnish.

(3) For the purpose of assisting the Council in the exercise of its powers and functions any shire or municipal council shall to the best of its ability furnish to the Council such information as the Council may require relating to the possibilities of employment or the number of unemployed within the shire or municipality and as to the financial resources of the council thereof.

11. This Part of this Act shall cease to have effect on the thirtieth day of June, one thousand nine hundred and thirty-one. Duration of Part II.

PART III.

UNEMPLOYMENT RELIEF FUND.

12. There shall be opened within the Colonial Treasurer's Accounts a fund which shall be called "The Unemployment Relief Fund," to the credit of which shall be paid— Unemployment Relief Fund.

- (a) the proceeds of the Unemployment Relief Tax;
- (b) such sums as Parliament may appropriate from the Consolidated Revenue Fund or any other account;

(c)

Prevention and Relief of Unemployment.

(c) all advances made by the Colonial Treasurer to the fund which advances he is hereby authorised to make to an extent and upon such terms as are approved by the Governor.

5 **13.** (1) The fund may be applied by the Colonial Treasurer for any of the following purposes :— Application of fund.

10 (a) in making such payments and advances to the Council as may be necessary from time to time for the purpose of enabling it to carry out any work or scheme for the prevention or relief of unemployment approved by the Council or any agreement entered into by the Council, or for any purpose connected with the relief of unemployment approved by the Council ;

15 (b) in the repayment of any advances made by the Colonial Treasurer to the fund in the payment of the costs of administration of this Act, and of the collection of the Unemployment Relief Tax, including any proper refunds.

20 (2) After the termination of Part II of this Act any moneys remaining in or thereafter paid to the fund shall be applied in the first instance—

25 (a) in the completion of any work for the prevention or relief of unemployment commenced while this Act was in force ;

(b) in the repayment of any advances made to the fund ;

30 and, after provision is made for the foregoing payments, in payment of the balance of the fund into the Consolidated Revenue Account.

(3) The Colonial Treasurer shall lay before Parliament as part of the public accounts his accounts of the receipts and expenditure of the fund.

Prevention and Relief of Unemployment.

PART IV.

UNEMPLOYMENT RELIEF TAX.

14. (1) This Part of this Act shall be read with the **Income Tax (Management) Act, 1928**, as amended by ^{Interpreta-} ^{tion,} subsequent Acts, which Act as so amended is in this Part referred to as the Principal Act.

(2) In this Part of this Act, unless the context or subject-matter otherwise requires,—

“Employee” includes a director of a company.

10 “Employer” includes the Crown in right of the State of New South Wales.

15 “Income” includes **income within the meaning of the Principal Act and also includes** all income derived by a resident of the State, or by a New South Wales company, to which section thirty-one of the Principal Act is applied by clause one of the Schedule to that Act, from any source ~~either inside or outside~~ the State and otherwise than from the carrying on of any trade or business not being an investment business.

20 “Income from employment” means all assessable income of any person other than a company from salary, wages, commission, or allowances as an employee, including all assessable income referred to in paragraphs (h), (i), and (j) of section eleven of the Principal Act and all pensions and retiring allowances, but does not include any such assessable income received from any employer in any case in which he is not bound to collect tax from the employee, **or an allowance to cover expenses actually incurred by an employee in connection with his employment.**

25
30
35 “Net assessable income” means gross income after excluding all income which is exempt from tax and after making the deductions therefrom directed by this Act, but in the case of a person other than a company, does not include any income which if it were derived after the thirtieth

Prevention and Relief of Unemployment.

thirtieth day of June, one thousand nine hundred and thirty, would be income from employment.

"Tax" means Unemployment Relief Tax.

- 5 **15.** (1) The Commissioner shall have the general Administra-
tion. administration of this Part of this Act and the Unemployment Relief Tax Act, 1930, and may sue and be sued by the name of the Commissioner of Taxation.
- (2) The Governor may, subject to the Public Officers. Service Act, 1902, as amended by subsequent Acts, appoint such persons as may be deemed necessary for the carrying out of this Part of this Act.
- 10 (3) The provisions of subsections four, five, six, Absence
Commis-
sioner,
delegation
powers, and
secrecy. and seven of section five, and of section six, of the Principal Act shall, mutatis mutandis, extend to the administration of this Part of this Act.
- 15 **16.** Subject to the provisions of this Part of this Act, unemployment relief tax at such rates as may be Incidence
of tax. fixed by any Act shall be paid to the Commissioner in respect of—
- 20 (a) the net assessable income derived by every person other than a company, during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty (or such
- 25 other period accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);
- (b) the net assessable income derived by every company during the income year ending on
- 30 the thirtieth day of June, one thousand nine hundred and thirty (or such other period as may be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);
- (c) the income from employment derived by every
- 35 person other than a company during the income year commencing on the first day of July, one thousand nine hundred and thirty.
- 17.** The incomes, revenues, and funds exempt from Exemptions. income tax by virtue of section ten of the Principal Act, and

Prevention and Relief of Unemployment.

and also any income derived from a source outside the State by the Governor or any other person whose salary or remuneration is exempt from income tax under that section, shall also be exempt from tax under this Act, **5** and in addition, there shall also be exempt—

- (a) all the income derived from carrying on the business of life assurance other than that appropriated for the payment of dividends;
- 10** (b) any war pension paid by the Imperial or any other Government;
- (c) income derived from old-age or invalid pensions;
- (d) income derived from pensions payable under the Widows' Pensions Act, 1925;
- 15** (e) income derived from payments in respect of any children under the Family Endowment Act, 1927-30;
- (f) income derived from any payment made in respect of children under the Child Welfare Act, 1923;
- 20** (g) income derived from any payment made to any person as charitable relief by any Government department or agency;
- (h) the net assessable income of any person whose total income from all sources does not exceed eighty pounds per annum;
- 25** (g i) the income from employment of an employee while he is paid at a rate of less than thirty shillings per week or the equivalent hourly or daily rate.
- 30**

18. Net assessable income shall be assessed in like manner as taxable income is assessed under the Principal Act: Net assessable income.

35 Provided that the assessable income of a company shall include dividends which would be included therein if paragraph (b) of section eleven of the Principal Act applied to the company.

40 Provided further that in the assessment of the income of any person resident in the State or of a New South Wales company to which section thirty-one of the Principal

Prevention and Relief of Unemployment.

Principal Act is applied by clause one of the Schedule to that Act the provisions of the first proviso to paragraph (b) of section eleven of that Act shall not apply.

There shall be the like deductions as are allowed
5 under the Principal Act, except—

- (a) the deductions from any income from employment; and
- (b) the deductions under the provisions of paragraph (q) of subsection one of section nineteen, subsections two and three of that section, and
10 subsection two of section twenty-two of the Principal Act.

In the case of a company there shall also be deducted
15 so much of the net profit of the company as forms part of its assessable income, and is distributed to its shareholders within six months after the close of the income year.

19. (1) A company which has during the year ending on the thirtieth day of June, one thousand nine
20 hundred and thirty, paid to its shareholders resident out of the State a dividend **in respect of shares registered upon a register situate in the State** shall retain out of any moneys in its hands belonging to a shareholder to whom such dividend has been paid a sufficient amount
25 to pay the tax under this Act in respect of the dividend so paid, and forward such amount to the Commissioner with the prescribed return within such time as may be prescribed.

(2) Any person who has during the income
30 year ending on the thirtieth day of June, one thousand nine hundred and thirty, paid to a person resident out of the State any amount for interest **on money lent in the State** shall, out of any moneys coming to his hand belonging to the person to whom such payment was
35 made, retain a sufficient amount to pay the tax under this Act in respect of the amount so paid, and forward such amount to the Commissioner with the prescribed return within the prescribed time.

Prevention and Relief of Unemployment.

20. Where there is included in the net assessable income of any person (and such person is liable to tax in respect thereof) any dividend or interest upon which tax has been paid, there shall be deducted from the tax Rebate if tax paid on dividend or interest at source. otherwise payable by that person the amount of tax paid in respect of such dividend or interest which has been included in his net assessable income.

21. The returns made in pursuance of a notice Returns. issued under the provisions of section thirty-eight of the Principal Act shall be deemed to be also made under and for the purpose of this Act.

The regulations may prescribe separate forms of return to be made in respect of incomes assessable for unemployment relief tax and in respect of which a return under the Principal Act is not required by the Commissioner.

22. The provisions of Part IV (Returns and Assessments); Part V (Objections and Appeals); Part VI (Collection and Recovery of Tax); Part VII (Penal provisions); and Part VIII (Miscellaneous), comprising sections thirty-eight to ninety-two inclusive of the Principal Act, and any regulations made to give effect to such sections, shall be applicable to the unemployment relief tax as if such tax were the income tax Machinery provisions of Principal Act to apply to this Act. under the Principal Act.

23. (1) With regard to the Unemployment Relief Tax payable upon income from employment the following provisions shall have effect:— Tax on income from employment.

(a) Every employer shall collect from his employees the tax at the rate prescribed by the Unemployment Relief Tax Act, 1930, by deduction or otherwise.

(b) Every employer shall keep such record as is prescribed of all payments or allowances made by him to his employees, and shall affix the prescribed adhesive Unemployment Relief Tax Stamps to the amount of the tax upon such payments and allowances to such record, and cancel such stamps at such times and in such manner as is prescribed.

(c)

Prevention and Relief of Unemployment.

- 5 (c) Every employer shall produce such record for inspection to any person authorised either generally or in a particular case by the Commissioner to inspect such records, and shall if and when required by notification published in the Gazette send such record to the Commissioner.
- 10 (d) Any employer who makes arrangements approved by the Commissioner for the furnishing of returns of payments and allowances made by the employer to his employees, and for the payment by the employer to the Commissioner of the amount of the tax so collected as aforesaid, may be exempted by the Commissioner from the provisions of paragraph (b) of this section. The Commissioner may require security to be given up to an amount and in a manner approved by him for the payment of the tax in any particular case.
- 20 Where any such arrangement is made the tax collected by the employer shall until payment to the Commissioner be the property of the State and may be recovered by the Commissioner in any court of competent jurisdiction.
- 25 (2) Subsection one of this section shall not apply in respect of an employee casually employed in a domestic or other capacity and otherwise than in connection with the business of the employer.
- 30 (3) Unemployment Relief Tax Stamps shall be prepared and issued by the Commissioner of Stamp Duties, who shall provide for the distribution and sale thereof.
- The proceeds of sale shall be paid to the credit of the Unemployment Relief Fund.
- 35 (4) The regulations may apply, with such modifications and adaptations as the Governor thinks fit in respect of any such stamps, all or any of the provisions (including penal provisions) of the Stamp Duties Acts, 1920-1924, or the Entertainments Tax (Management)
- 40 Act, 1929.

(5)

Prevention and Relief of Unemployment.

(5) Any person who practices, or is concerned in any fraudulent contrivance or device not specially provided for by law, with intent to defraud His Majesty of any tax under this Act, shall be guilty of a misdemeanour, and shall be liable to imprisonment for a term of not more than twelve months.

(6) Any employer who fails to carry out or observe any provision of this section shall, unless he has been exempted from the carrying out or observance of such provision under this section, be liable to account for and pay to the Commissioner of Taxation any tax which by or because of his failure remains unpaid, together with a fine of ten per centum of such tax, which fine may be remitted or reduced by the said Commissioner if he considers the circumstances justify such remission or reduction.

In addition such employer shall, upon summary conviction, be liable to a penalty of not less than two pounds and not exceeding one hundred pounds.

20 **24.** Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post, the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in
 25 New South Wales, and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place whether or not it has in fact been
 30 received by the addressee.

Service of
 notices by
 post.

PART

Prevention and Relief of Unemployment.

PART V.

REGULATIONS.

25. (1) The Governor may make regulations not ^{Regulations.} inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular, and without limiting the generality of the foregoing power, the Governor may—

- 10 (a) prescribe the procedure and forms to be followed by the Council in exercising its powers and functions ;
- (b) prescribe the powers, duties, and rights of any person employed by the Council ;
- 15 (c) when no other penalty is provided for impose a penalty not exceeding fifty pounds for any contravention of, or failure to comply with this Act, or any regulations made thereunder.
- (2) The regulations shall—
- 20 (a) be published in the Gazette ;
- (b) take effect from the date of publication or from a later date specified in the regulations ;
- (c) be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.
- 25

If either House of Parliament pass a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof, such regulation or part shall thereupon cease to have effect.

30

(3) Any penalty imposed by the regulations may be recovered in a summary manner before a police or stipendiary magistrate or any two or more justices.

35

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

S. G. BOYDELL,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 29 May, 1930.*

New South Wales.



ANNO VICESIMO PRIMO

GEORGII V REGIS.

Act No. , 1930.

An Act to provide for the establishment of a Council for the prevention and relief of unemployment; for the better distribution of work among persons temporarily out of employment; for the absorption of persons temporarily out of employment in public works or in private businesses; for the training of persons for whom no employment can be found in the industries for which they have been trained; to provide for an Unemployment Relief Fund, and for the assessment and collection of Unemployment Relief Tax; to amend the Industrial Arbitration Act, 1912, and certain other Acts; and for purposes connected therewith.

Prevention and Relief of Unemployment.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

PART I.

PRELIMINARY.

- 1. (1) This Act may be cited as the "Prevention and Relief of Unemployment Act, 1930." Short title.
- 10 (2) This Act shall commence on a date to be appointed by the Governor and notified by proclamation published in the Gazette. Commencement.
- 15 2. (1) In this Act—
 "Council" shall mean Council for the prevention and relief of unemployment. Interpretation.
 "Fund" shall mean Relief of Unemployment Fund.
 "Prescribed" shall mean prescribed by or under this Act.
- 20 (2) This Act shall be read and construed subject to the Commonwealth of Australia Constitution Act, and so as not to exceed the legislative power of the State, to the intent that where any enactment thereof would but for this section have been construed as being in excess of that power it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power. Construction.
- 25 3. This Act is divided into Parts as follows :— Division into Parts.
 PART I.—PRELIMINARY—ss. 1-3.
 30 PART II.—COUNCIL FOR PREVENTION AND RELIEF OF UNEMPLOYMENT—ss. 4-11.
 PART III.—UNEMPLOYMENT RELIEF FUND—ss. 12, 13.
 PART IV.—UNEMPLOYMENT RELIEF TAX—
 35 ss. 14-24.
 PART V.—REGULATIONS—s. 25.

PART

Prevention and Relief of Unemployment.

PART II.

COUNCIL FOR PREVENTION AND RELIEF OF UNEMPLOYMENT.

4. There shall be a Council for the prevention and relief of unemployment which shall consist of eight members.

Council for prevention and relief of unemployment.

The Colonial Treasurer and the Minister for Labour and Industry and the Minister for Local Government shall be ex-officio members of the Council.

10 The Governor shall appoint five other members.

The chairman and deputy-chairman shall be appointed by the Governor.

5. Meetings. Meetings of the Council may be convened at any time by the chairman or deputy-chairman, and shall be convened at the request of three of the members.

At meetings of the Council the chairman shall not vote excepting when the voting is equal, and in that event he shall have the casting vote.

Four members of the Council shall form a quorum.

20 6. The Council shall consider means for the prevention and relief of unemployment, and may—

Functions of the Council.

- (a) formulate schemes for the absorption in any public works or private enterprises of persons out of employment ;
- 25 (b) investigate and if thought fit approve of schemes for the relief of unemployment, including the distribution of work amongst employees in any industry and the training of persons for whom no work can be found in the industries in which they have been employed ;
- 30 (c) recommend expenditure of money from the Unemployment Fund on any work approved by the Council or the advance of any money by way of loan from the fund either with or without interest to any shire or municipal council or any public body for the purpose of carrying on any work approved by the Council or to any employer for the purpose of increasing production in any industry, for assisting in any
- 35

any

Prevention and Relief of Unemployment.

- any business approved by the Council, or for any other purpose tending to the relief or prevention of unemployment and upon taking such security for repayment as the Council may approve or as is prescribed;
- 5 (d) enter into agreements with any shire or municipal council or any public body for the purpose of carrying out any scheme or schemes for the relief of unemployment approved by the Council;
- 10 (e) appoint two or more members of the Council to be a committee of the Council and to exercise such of the powers of the Council as are prescribed;
- 15 (f) make reports to the Governor on the activities of the Council or on any question relating to the prevention or relief of unemployment referred to it by the Governor;
- 20 (g) do any other work or exercise any other power relating to the prevention or relief of unemployment that is prescribed.
7. The Governor may from time to time appoint ^{Advisory} committees consisting of representatives of employers and of employees in any trade or industry for the ^{committees.} purpose of considering the conditions of labour in a trade or industry and the means of increasing the efficiency and productivity thereof, and such committees may confer with the Council.
- 25 8. The Council shall be informed by the Colonial ^{Limitation on} Treasurer once in each month of the amount of money ^{expenditure.} available from the fund for expenditure on any scheme or work recommended by the Council, and the Council shall not sanction the carrying out of any scheme or work or the making of any advance in excess of the
- 30 amount which it is so informed is available from the fund.
- 35 9. (1) Where the Governor on the advice of the ^{Wages, &c.} Council declares by notification published in the Gazette a work to be work provided for the relief of
- 40 unemployment, all wages, hours, and mode, terms, and conditions

Prevention and Relief of Unemployment.

conditions of employment of any person employed upon such work shall be such as the Minister may from time to time direct.

(2) The provisions of this section shall take effect notwithstanding the conditions of employment, whether statutory or otherwise, or of any award or industrial agreement.

10. (1) The Council may employ such officers at such rates as are prescribed. Officers, &c.

10 (2) The State Labour Exchanges shall assist the Council whenever required to do so by the Council in furnishing such information relating to unemployment as the Council may require, and the said labour exchanges are able to furnish.

15 (3) For the purpose of assisting the Council in the exercise of its powers and functions any shire or municipal council shall to the best of its ability furnish to the Council such information as the Council may require relating to the possibilities of employment or 20 the number of unemployed within the shire or municipality and as to the financial resources of the council thereof.

11. This Part of this Act shall cease to have effect on the thirtieth day of June, one thousand nine hundred 25 and thirty-one. Duration of Part II.

PART III.

UNEMPLOYMENT RELIEF FUND.

12. There shall be opened within the Colonial Treasurer's Accounts a fund which shall be called 30 "The Unemployment Relief Fund," to the credit of which shall be paid— Unemployment Relief Fund.

- (a) the proceeds of the Unemployment Relief Tax;
- 35 (b) such sums as Parliament may appropriate from the Consolidated Revenue Fund or any other account;

(c)

Prevention and Relief of Unemployment.

(c) all advances made by the Colonial Treasurer to the fund which advances he is hereby authorised to make to an extent and upon such terms as are approved by the Governor.

5 **13.** (1) The fund may be applied by the Colonial Treasurer for any of the following purposes:— Application of fund.

10 (a) in making such payments and advances to the Council as may be necessary from time to time for the purpose of enabling it to carry out any work or scheme for the prevention or relief of unemployment approved by the Council or any agreement entered into by the Council, or for any purpose connected with the relief of unemployment approved by the Council;

15 (b) in the repayment of any advances made by the Colonial Treasurer to the fund in the payment of the costs of administration of this Act, and of the collection of the Unemployment Relief Tax, including any proper refunds.

20 (2) After the termination of Part II of this Act any moneys remaining in or thereafter paid to the fund shall be applied in the first instance—

25 (a) in the completion of any work for the prevention or relief of unemployment commenced while this Act was in force;

(b) in the repayment of any advances made to the fund;

30 and, after provision is made for the foregoing payments, in payment of the balance of the fund into the Consolidated Revenue Account.

(3) The Colonial Treasurer shall lay before Parliament as part of the public accounts his accounts of the receipts and expenditure of the fund.

Prevention and Relief of Unemployment.

PART IV.

UNEMPLOYMENT RELIEF TAX.

14. (1) This Part of this Act shall be read with the ^{Interpreta-}Income Tax (Management) Act, 1928, as amended by ^{tion.} subsequent Acts, which Act as so amended is in this Part referred to as the Principal Act.

(2) In this Part of this Act, unless the context or subject-matter otherwise requires,—

- “Employee” includes a director of a company.
- 10 “Employer” includes the Crown in right of the State of New South Wales.
- “Income” includes all income derived by a resident of the State, or by a New South Wales company, to which section thirty-one of the Principal Act is applied by clause one of the Schedule to that Act, from any source either inside or outside the State and otherwise than from the carrying on of any trade or business not being an investment business.
- 15
- 20 “Income from employment” means all assessable income of any person other than a company from salary, wages, commission, or allowances as an employee, including all assessable income referred to in paragraphs (h), (i), and (j) of section eleven of the Principal Act and all pensions and retiring allowances, but does not include any such assessable income received from any employer in any case in which he is not bound to collect tax from the employee.
- 25
- 30 “Net assessable income” means gross income after excluding all income which is exempt from tax and after making the deductions therefrom directed by this Act, but in the case of a person other than a company, does not include any income which if it were derived after the thirtieth day of June, one thousand nine hundred and thirty, would be income from employment.
- 35
- 40 “Tax” means Unemployment Relief Tax.

Prevention and Relief of Unemployment.

15. (1) The Commissioner shall have the general Administration of this Part of this Act and the Unemployment Relief Tax Act, 1930, and may sue and be sued by the name of the Commissioner of Taxation.

5 (2) The Governor may, subject to the Public Officers, Service Act, 1902, as amended by subsequent Acts, appoint such persons as may be deemed necessary for the carrying out of this Part of this Act.

10 (3) The provisions of subsections four, five, six, and seven of section five, and of section six, of the Principal Act shall, mutatis mutandis, extend to the administration of this Part of this Act. Absence Commissioner, delegation of powers, and secrecy.

16. Subject to the provisions of this Part of this Act, unemployment relief tax at such rates as may be Incidence of tax.
15 fixed by any Act shall be paid to the Commissioner in respect of—

20 (a) the net assessable income derived by every person other than a company, during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty (or such other period accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);

25 (b) the net assessable income derived by every company during the income year ending on the thirtieth day of June, one thousand nine hundred and thirty (or such other period as may be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);
30

(c) the income from employment derived by every person other than a company during the income year commencing on the first day of July, one thousand nine hundred and thirty.

35 **17.** The incomes, revenues, and funds exempt from Exemptions. income tax by virtue of section ten of the Principal Act, and also any income derived from a source outside the State by the Governor or any other person whose salary or remuneration is exempt from income tax under that section,

Prevention and Relief of Unemployment.

section, shall also be exempt from tax under this Act, and in addition, there shall also be exempt—

- 5 (a) all the income derived from carrying on the business of life assurance other than that appropriated for the payment of dividends ;
- (b) any war pension paid by the Imperial or any other Government ;
- (c) income derived from old-age or invalid pensions ;
- 10 (d) income derived from pensions payable under the Widows' Pensions Act, 1925 ;
- (e) income derived from payments in respect of any children under the Family Endowment Act ;
- 15 (f) the net assessable income of any person whose total income from all sources does not exceed eighty pounds per annum ;
- (g) the income from employment of an employee while he is paid at a rate of less than thirty shillings per week or the equivalent hourly or
- 20 daily rate.

18. Net assessable income shall be assessed in like ^{Net assessable} manner as taxable income is assessed under the Principal ^{income.} Act :

25 Provided that the assessable income of a company shall include dividends which would be included therein if paragraph (b) of section eleven of the Principal Act applied to the company.

There shall be the like deductions as are allowed

30 under the Principal Act, except—

- (a) the deductions from any income from employment ; and
- 35 (b) the deductions under the provisions of paragraph (q) of subsection one of section nineteen, subsections two and three of that section, and subsection two of section twenty-two of the Principal Act.

In the case of a company there shall also be deducted so much of the net profit of the company as forms part

40 of its assessable income, and is distributed to its shareholders within six months after the close of the income year.

19.

Prevention and Relief of Unemployment.

19. (1) A company which has during the year ending on the thirtieth day of June, one thousand nine hundred and thirty, paid to its shareholders resident out of the State a dividend shall retain out of any moneys in its hands belonging to a shareholder to whom such dividend has been paid a sufficient amount to pay the tax under this Act in respect of the dividend so paid, and forward such amount to the Commissioner with the prescribed return within such time as may be pre-

10 scribed.

(2) Any person who has during the income year ending on the thirtieth day of June, one thousand nine hundred and thirty, paid to a person resident out of the State any amount for interest shall, out of any moneys coming to his hand belonging to the person to whom such payment was made, retain a sufficient amount to pay the tax under this Act in respect of the amount so paid, and forward such amount to the Commissioner with the prescribed return within the

20 prescribed time.

20. Where there is included in the net assessable income of any person (and such person is liable to tax in respect thereof) any dividend or interest upon which tax has been paid, there shall be deducted from the tax otherwise payable by that person the amount of tax paid in respect of such dividend or interest which has been included in his net assessable income.

21. The returns made in pursuance of a notice issued under the provisions of section thirty-eight of the Principal Act shall be deemed to be also made under and for the purpose of this Act.

The regulations may prescribe separate forms of return to be made in respect of incomes assessable for unemployment relief tax and in respect of which a return under the Principal Act is not required by the Commissioner.

22. The provisions of Part IV (Returns and Assessments); Part V (Objections and Appeals); Part VI (Collection and Recovery of Tax); Part VII (Penal provisions); and Part VIII (Miscellaneous), comprising sections thirty-eight to ninety-two inclusive of the

Principal

Deduction
from
dividends,
interest, &c.

Rebate if tax
paid on
dividend or
interest at
source.

Returns.

Machinery
provisions of
Principal Act
to apply to
this Act.

Prevention and Relief of Unemployment.

Principal Act, and any regulations made to give effect to such sections, shall be applicable to the unemployment relief tax as if such tax were the income tax under the Principal Act.

5 **23.** (1) With regard to the Unemployment Relief Tax payable upon income from employment the following provisions shall have effect :— Tax on income from employment.

- 10 (a) Every employer shall collect from his employees the tax at the rate prescribed by the Unemployment Relief Tax Act, 1930, by deduction or otherwise.
- 15 (b) Every employer shall keep such record as is prescribed of all payments or allowances made by him to his employees, and shall affix the prescribed adhesive Unemployment Relief Tax Stamps to the amount of the tax upon such payments and allowances to such record, and cancel such stamps at such times and in such manner as is prescribed.
- 20 (c) Every employer shall produce such record for inspection to any person authorised either generally or in a particular case by the Commissioner to inspect such records, and shall if and when required by notification published in the Gazette send such record to the
- 25 Commissioner.
- 30 (d) Any employer who makes arrangements approved by the Commissioner for the furnishing of returns of payments and allowances made by the employer to his employees, and for the payment by the employer to the Commissioner of the amount of the tax so collected as aforesaid, may be exempted by the Commissioner from the provisions of paragraph (b) of this section. The Commissioner may require security
- 35 to be given up to an amount and in a manner approved by him for the payment of the tax in any particular case.

Where

Prevention and Relief of Unemployment.

Where any such arrangement is made the tax collected by the employer shall until payment to the Commissioner be the property of the State and may be recovered by the Commissioner in any court of competent jurisdiction.

(2) Subsection one of this section shall not apply in respect of an employee casually employed in a domestic or other capacity and otherwise than in connection with the business of the employer.

10 (3) Unemployment Relief Tax Stamps shall be prepared and issued by the Commissioner of Stamp Duties, who shall provide for the distribution and sale thereof.

The proceeds of sale shall be paid to the credit of the Unemployment Relief Fund.

15 (4) The regulations may apply, with such modifications and adaptations as the Governor thinks fit in respect of any such stamps, all or any of the provisions (including penal provisions) of the Stamp Duties Acts, 20 1920-1924, or the Entertainments Tax (Management) Act, 1929.

(5) Any person who practices, or is concerned in any fraudulent contrivance or device not specially provided for by law, with intent to defraud His Majesty of any tax under this Act, shall be guilty of a misdemeanour, and shall be liable to imprisonment for a term of not more than twelve months.

25 (6) Any employer who fails to carry out or observe any provision of this section shall, unless he has 30 been exempted from the carrying out or observance of such provision under this section, be liable to account for and pay to the Commissioner of Taxation any tax which by or because of his failure remains unpaid, together with a fine of ten per centum of such tax, 35 which fine may be remitted or reduced by the said Commissioner if he considers the circumstances justify such remission or reduction.

In addition such employer shall, upon summary conviction, be liable to a penalty of not less than two 40 pounds and not exceeding one hundred pounds.

Prevention and Relief of Unemployment.

24. Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post, the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in New South Wales, and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

Service of notices by post.

PART V.

REGULATIONS.

25. (1) The Governor may make regulations not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular, and without limiting the generality of the foregoing power, the Governor may—

Regulations.

- (a) prescribe the procedure and forms to be followed by the Council in exercising its powers and functions;
- (b) prescribe the powers, duties, and rights of any person employed by the Council;
- (c) when no other penalty is provided for impose a penalty not exceeding fifty pounds for any contravention of, or failure to comply with this Act, or any regulations made thereunder.

30 (2) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of publication or from a later date specified in the regulations;
- (c)

Prevention and Relief of Unemployment.

(c) be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

5 If either House of Parliament pass a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof,
10 such regulation or part shall thereupon cease to have effect.

(3) Any penalty imposed by the regulations may be recovered in a summary manner before a police or stipendiary magistrate or any two or more justices.