

New South Wales.



ANNO VICESIMO TERTIO

GEORGII V REGIS.

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Act No. 9, 1932.

AN Act [to make further provision regarding the Family Endowment Fund; to amend the Family Endowment Act, 1927-1931, and certain other Acts in] certain respects; and for purposes connected therewith. [Assented to, 27th June, 1932.]

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:—

1. (1) This Act may be cited as the "Family Endowment (Amendment) Act, 1932," and shall be read and construed with the Family Endowment Act, 1927-1931, in this Act referred to as the Principal Act.

Short title.

(2)

*Family Endowment (Amendment).*

Citation.

(2) The Principal Act, as amended by this Act, may be cited as the Family Endowment Act, 1927-1932.

Commencement.

(3) This Act shall commence on a date to be appointed by the Governor and notified by proclamation published in the Gazette.

Amendment of Act No. 30, 1927.

**2.** The Principal Act is amended—Sec. 3.  
(Interpretation.)

(a) (i) by inserting in the definition of "employee" in section three after the words "Employee also includes" the words "a director of a company";

(ii) by inserting in the definition of "wages" in the same section after the word "commissions" the words "directors' fees";

Sec. 41.  
(Returns.)

(iii) by inserting in subsection two of section forty-one after the word "Part" the words "or Part IV A";

New Part IV A.

(b) by inserting next after section 43C the following new Part:—

## PART IV A.

## CONTRIBUTIONS.

Application of Part.

43D. (1) This Part of this Act shall apply to contributions in respect of wages paid after the commencement of the Family Endowment (Amendment) Act, 1932.

(2) The provisions of subsection four and subsection five of section thirty-nine, of subsection one and subsection two of section 40A, of subsection one of section forty-one, and of section 43A and section 43B, shall not apply in respect of contributions to which this Part of this Act applies.

Administration.

(3) The Commissioner of Taxation shall have the general administration of this Part of this Act.

In the event of the absence, incapacity, or suspension of the Commissioner of Taxation, any of his powers, duties, and functions may be exercised and performed during such absence, incapacity, or suspension by the  
Assistant

*Family Endowment (Amendment).*

Assistant Commissioner of Taxation or by an Acting Commissioner of Taxation appointed in pursuance of the provisions of the Income Tax (Management) Act, 1928, as amended by subsequent Acts.

43E. (1) Every employer shall contribute to the Family Endowment Fund in the prescribed manner, a contribution of such amount in respect of each one pound of the total amount of the wages paid by him during each week to his employees as may be fixed by Act of Parliament. Contributions to fund.

This subsection shall not apply where the total amount of wages so paid by an employer does not amount to three pounds, nor to an employer which is a public hospital or public benevolent or charitable institution.

(2) When board and lodging are provided for an employee by an employer the total amount of wages under subsection one of this section shall include a sum of one pound per week in respect of such employee as if it had been paid as wages.

43F. (1) Every employer shall keep such record as is prescribed of all payments of wages made by him to his employees, and of all sums required by subsection two of section 43E to be included in the total amount of wages, and shall affix the prescribed adhesive Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of such wages to such record, and cancel such stamps at such times and in such manner as is prescribed. Record of wages.

(2) In respect of so much of the total amount of wages paid by any employer as is shown on a record prescribed under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, such record may be used in lieu of the prescribed record for the purposes of this section.

*Family Endowment (Amendment).*

(3) Every employer shall preserve the stamped record for a period of three years from the last date of payment shown thereon :

Provided that any employer may, with the consent in writing of the Commissioner of Taxation, destroy any such record at any time during such period.

(4) Each employer shall produce his stamped record for inspection to any person authorised either generally or in a particular case by the Commissioner of Taxation to inspect such records, and shall, if and when required by notice in writing signed by the Commissioner of Taxation, send such record to the Commissioner of Taxation.

(5) The Commissioner of Taxation may exempt any employer from compliance with the provisions of subsection four of this section if he is satisfied—

- (a) that such record is not in the custody or control of such employer; and/or
- (b) that such employer has purchased Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of the wages shown in such record, and that such stamps have been destroyed or have been lost and have not been and will not be used for the purpose of stamping any other record.

43G. (1) Family Endowment Contribution 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 Family Endowment Fund.

(2) 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

*Family Endowment (Amendment).*

penal provisions) of the Stamp Duties Acts 1920-1931, or the Entertainments Tax (Management) Act, 1929, or any Act amending those Acts.

43H. Where during any financial year an employer has affixed Family Endowment Contribution Stamps to the prescribed record of payments of wages and—

- (a) during that financial year the sum of all payments of wages made by such employer was less than one hundred and fifty-six pounds; or
- (b) such employer was not required by this Act to affix such stamps,

the Colonial Treasurer may refund to such employer an amount equal to the face value of such stamps.

Application for the refund shall be made within twelve months after the last day of such financial year. No such refund shall be made unless the applicant satisfies the Commissioner of Taxation that he is entitled to a refund in accordance with this section, and such Commissioner certifies accordingly.

In this section "financial year" means the year beginning on the first day of July and ending on the thirtieth day of June.

43I. Where an employer fails in respect of any payment of wages to comply with any of the provisions of this Part of this Act or of the regulations made in relation to any of the matters referred to in such Part, the Commissioner of Taxation may in any assessment made under the Income Tax (Management) Act, 1928, as amended by subsequent Acts, or under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, disallow as a deduction from any assessable income derived by such employer the amount of such payment. <sup>Penalty for breach of Act.</sup>

*Family Endowment (Amendment).*

Failure to  
comply with  
provisions of  
Act—fine.  
cf. Act No.  
34, 1930, s. 23  
(6).

43J. Any person who fails to carry out or observe any provision of this Part of this Act or of the regulations made in respect of any of the matters referred to in such Part shall be liable to account for and pay to the Commissioner of Taxation any contribution to the fund which by or because of his failure remains unpaid, together with a fine of ten per centum of such contribution, which fine may be remitted or reduced by the said Commissioner if he considers that 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.

Sec. 45.  
(Proceedings,  
how and  
when taken.)

(c) by inserting next after subsection five of section forty-five the following new subsection:—

(6) Any proceedings in respect of an offence against section 43F or against any regulations made in respect of the matters therein referred to, may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by such Commissioner or by some person appointed by him in writing, either generally or in a particular case.

New s. 45A.

(d) by inserting next after the same section the following new section:—

45A. 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 contribution under this Act, shall be guilty of a misdemeanour, and shall be liable to imprisonment for a term of not more than twelve months.

Mis-  
demeanour.  
cf. *Ibid.* s. 23  
(5).

Sec. 2.  
(Division  
into Parts.)

(e) by inserting in section two after the matter relating to Part IV the following words:—

PART IVA.—CONTRIBUTIONS—ss. 43D–43J.

*Family Endowment (Amendment).*

**3.** Every employer shall contribute to the Family Endowment Fund in respect of wages paid by him on or after the first day of January, one thousand nine hundred and thirty-two, and before the commencement of this Act, a contribution of such amount in respect of each pound of the total amount of the wages paid by him during that period to his employees as may be fixed by Act of Parliament in respect of contributions under the Principal Act as amended by this Act.

Contribution in respect of wages paid between 1st January, 1932, and date of commencement.

**4.** (1) In respect of the period referred to in section three of this Act, each employer shall within thirty days after the commencement of this Act affix the prescribed adhesive Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of wages paid by him to his employees during such period to the prescribed record, and shall cancel such stamps at such times and in such manner as is prescribed by regulations made under the Principal Act as amended by this Act.

Prescribed record to be stamped.

(2) In respect of so much of the total amount of wages paid by any employer as is shown on a record prescribed under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, such record may be used in lieu of the prescribed record for the purposes of this section.

(3) The Commissioner of Taxation may in any particular case extend the time mentioned in subsection one of this section for the complete or any partial compliance with that subsection upon such terms and conditions as seem to him proper.

**5.** (1) The provisions of subsection four and subsection five of section thirty-nine, of subsection one and subsection two of section 40A, of subsection one of section forty-one, and of section 43A and section 43B of the Principal Act shall not apply in respect of contributions to which the provisions of section three and section four of this Act apply.

Application of certain provisions of the Principal Act.

(2) The provisions of section 43J, of subsection six of section forty-five, and of section 45A of the Principal Act shall, mutatis mutandis, apply in respect of the matters referred to in section three and section four of this Act.

By Authority:

ALFRED JAMES KENT, I.S.O., Government Printer, Sydney—1932.

*[Faint, illegible text, likely bleed-through from the reverse side of the page]*



*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.*

W. R. McCOURT,  
*Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 25 June, 1932, A.M.*

## New South Wales.



ANNO VICESIMO TERTIO

# GEORGII V REGIS.

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## Act No. 9, 1932.

An Act to make further provision regarding the Family Endowment Fund; to amend the Family Endowment Act, 1927-1931, and certain other Acts in certain respects; and for purposes connected therewith. [Assented to, 27th June, 1932.]

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:—

1. (1) This Act may be cited as the "Family Endowment (Amendment) Act, 1932," and shall be read and construed with the Family Endowment Act, 1927-1931, in this Act referred to as the Principal Act. Short title.

(2)

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

W. T. MISSINGHAM,  
*Chairman of Committees of the Legislative Assembly.*

*Family Endowment (Amendment).*

- Citation. (2) The Principal Act, as amended by this Act, may be cited as the Family Endowment Act, 1927-1932.
- Commencement. (3) This Act shall commence on a date to be appointed by the Governor and notified by proclamation published in the Gazette.
- Amendment of Act No. 30, 1927. **2.** The Principal Act is amended—
- Sec. 3. (Interpretation) (a) (i) by inserting in the definition of "employee" in section three after the words "Employee also includes" the words "a director of a company";
- (ii) by inserting in the definition of "wages" in the same section after the word "commissions" the words "directors' fees";
- (iii) by inserting in subsection two of section forty-one after the word "Part" the words "or Part IVA";
- Sec. 41. (Returns.) (b) by inserting next after section 43C the following new Part:—
- New Part IVA.

PART IVA.

CONTRIBUTIONS.

Application of Part.

43D. (1) This Part of this Act shall apply to contributions in respect of wages paid after the commencement of the Family Endowment (Amendment) Act, 1932.

(2) The provisions of subsection four and subsection five of section thirty-nine, of subsection one and subsection two of section 40A, of subsection one of section forty-one, and of section 43A and section 43B, shall not apply in respect of contributions to which this Part of this Act applies.

Administration.

(3) The Commissioner of Taxation shall have the general administration of this Part of this Act.

In the event of the absence, incapacity, or suspension of the Commissioner of Taxation, any of his powers, duties, and functions may be exercised and performed during such absence, incapacity, or suspension by the  
Assistant

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*Family Endowment (Amendment).*

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Assistant Commissioner of Taxation or by an Acting Commissioner of Taxation appointed in pursuance of the provisions of the Income Tax (Management) Act, 1928, as amended by subsequent Acts.

43E. (1) Every employer shall contribute to the Family Endowment Fund in the prescribed manner, a contribution of such amount in respect of each one pound of the total amount of the wages paid by him during each week to his employees as may be fixed by Act of Parliament. Contributions to fund.

This subsection shall not apply where the total amount of wages so paid by an employer does not amount to three pounds, nor to an employer which is a public hospital or public benevolent or charitable institution.

(2) When board and lodging are provided for an employee by an employer the total amount of wages under subsection one of this section shall include a sum of one pound per week in respect of such employee as if it had been paid as wages.

43F. (1) Every employer shall keep such record as is prescribed of all payments of wages made by him to his employees, and of all sums required by subsection two of section 43E to be included in the total amount of wages, and shall affix the prescribed adhesive Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of such wages to such record, and cancel such stamps at such times and in such manner as is prescribed. Record of wages.

(2) In respect of so much of the total amount of wages paid by any employer as is shown on a record prescribed under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, such record may be used in lieu of the prescribed record for the purposes of this section.

(3)

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*Family Endowment (Amendment).*

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(3) Every employer shall preserve the stamped record for a period of three years from the last date of payment shown thereon :

Provided that any employer may, with the consent in writing of the Commissioner of Taxation, destroy any such record at any time during such period.

(4) Each employer shall produce his stamped record for inspection to any person authorised either generally or in a particular case by the Commissioner of Taxation to inspect such records, and shall, if and when required by notice in writing signed by the Commissioner of Taxation, send such record to the Commissioner of Taxation.

(5) The Commissioner of Taxation may exempt any employer from compliance with the provisions of subsection four of this section if he is satisfied—

- (a) that such record is not in the custody or control of such employer; and/or
- (b) that such employer has purchased Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of the wages shown in such record, and that such stamps have been destroyed or have been lost and have not been and will not be used for the purpose of stamping any other record.

Family  
Endowment  
Contribution  
Stamps.

43G. (1) Family Endowment Contribution 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 Family Endowment Fund.

(2) 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

*Family Endowment (Amendment).*

penal provisions) of the Stamp Duties Acts 1920-1931, or the Entertainments Tax (Management) Act, 1929, or any Act amending those Acts.

43H. Where during any financial year an employer has affixed Family Endowment Contribution Stamps to the prescribed record of payments of wages and—

- (a) during that financial year the sum of all payments of wages made by such employer was less than one hundred and fifty-six pounds; or
- (b) such employer was not required by this Act to affix such stamps,

the Colonial Treasurer may refund to such employer an amount equal to the face value of such stamps.

Application for the refund shall be made within twelve months after the last day of such financial year. No such refund shall be made unless the applicant satisfies the Commissioner of Taxation that he is entitled to a refund in accordance with this section, and such Commissioner certifies accordingly.

In this section "financial year" means the year beginning on the first day of July and ending on the thirtieth day of June.

43I. Where an employer fails in respect of any payment of wages to comply with any of the provisions of this Part of this Act or of the regulations made in relation to any of the matters referred to in such Part, the Commissioner of Taxation may in any assessment made under the Income Tax (Management) Act, 1928, as amended by subsequent Acts, or under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, disallow as a deduction from any assessable income derived by such employer the amount of such payment.

Penalty for breach of Act.

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*Family Endowment (Amendment).*

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Failure to  
comply with  
provisions of  
Act—fine.  
cf. Act No.  
34, 1930, s. 23  
(6).

43J. Any person who fails to carry out or observe any provision of this Part of this Act or of the regulations made in respect of any of the matters referred to in such Part shall be liable to account for and pay to the Commissioner of Taxation any contribution to the fund which by or because of his failure remains unpaid, together with a fine of ten per centum of such contribution, which fine may be remitted or reduced by the said Commissioner if he considers that 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.

Sec. 45.  
(Proceedings,  
how and  
when taken.)

- (c) by inserting next after subsection five of section forty-five the following new subsection:—

(6) Any proceedings in respect of an offence against section 43F or against any regulations made in respect of the matters therein referred to, may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by such Commissioner or by some person appointed by him in writing, either generally or in a particular case.

New s. 45A.

- (d) by inserting next after the same section the following new section:—

45A. 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 contribution under this Act, shall be guilty of a misdemeanour, and shall be liable to imprisonment for a term of not more than twelve months.

Mis-  
demeanour.  
cf. *Ibid.* s. 3  
(5).

Sec. 2.  
(Division  
into Parts.)

- (e) by inserting in section two after the matter relating to Part IV the following words:—  
PART IVA.—CONTRIBUTIONS—ss. 43D–43J.

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*Family Endowment (Amendment).*

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**3.** Every employer shall contribute to the Family Endowment Fund in respect of wages paid by him on or after the first day of January, one thousand nine hundred and thirty-two, and before the commencement of this Act, a contribution of such amount in respect of each pound of the total amount of the wages paid by him during that period to his employees as may be fixed by Act of Parliament in respect of contributions under the Principal Act as amended by this Act.

Contribution in respect of wages paid between 1st January, 1932, and date of commencement.

**4.** (1) In respect of the period referred to in section three of this Act, each employer shall within thirty days after the commencement of this Act affix the prescribed adhesive Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of wages paid by him to his employees during such period to the prescribed record, and shall cancel such stamps at such times and in such manner as is prescribed by regulations made under the Principal Act as amended by this Act.

Prescribed record to be stamped.

(2) In respect of so much of the total amount of wages paid by any employer as is shown on a record prescribed under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, such record may be used in lieu of the prescribed record for the purposes of this section.

(3) The Commissioner of Taxation may in any particular case extend the time mentioned in subsection one of this section for the complete or any partial compliance with that subsection upon such terms and conditions as seem to him proper.

**5.** (1) The provisions of subsection four and subsection five of section thirty-nine, of subsection one and subsection two of section 40A, of subsection one of section forty-one, and of section 43A and section 43B of the Principal Act shall not apply in respect of contributions to which the provisions of section three and section four of this Act apply.

Application of certain provisions of the Principal Act.

(2) The provisions of section 43J, of subsection six of section forty-five, and of section 45A of the Principal Act shall, mutatis mutandis, apply in respect of the matters referred to in section three and section four of this Act.

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

Government House,  
Sydney, 27th June, 1932.

PHILIP GAME,  
Governor.

THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY

REPORT OF THE  
COMMISSIONERS OF THE BOARD OF REGENTS

### ANNUAL REPORT

1890-91

THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY  
ANNUAL REPORT  
1890-91

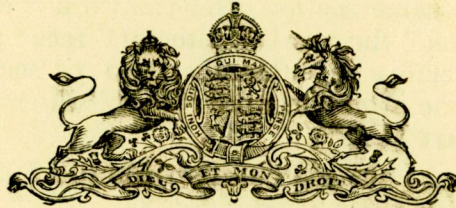
CHICAGO, ILL.  
UNIVERSITY OF CHICAGO PRESS  
1891



*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.*

W. R. McCOURT,  
*Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 24 June, 1932.*

## New South Wales.



ANNO VICESIMO TERTIO

## GEORGII V REGIS.

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Act No. , 1932.

An Act to make further provision regarding the Family Endowment Fund; to amend the Family Endowment Act, 1927-1931, and certain other Acts in certain respects; and for purposes connected therewith.

**B**E 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:—

**1. (1)** This Act may be cited as the "Family Endowment (Amendment) Act, 1932," and shall be read and construed with the Family Endowment Act, 1927-1931, in this Act referred to as the Principal Act. Short title.

*Family Endowment (Amendment) (No. 2).*

(2) The Principal Act, as amended by this Act, may be cited as the Family Endowment Act, 1927-1932. Citation.

(3) This Act shall commence on a date to be appointed by the Governor and notified by proclamation published in the Gazette. Commencement.

**2.** The Principal Act is amended—

Amendment of Act No. 30, 1927.

(a) (i) by inserting in the definition of "employee" in section three after the words "Employee also includes" the words "a director of a company"; Sec. 3. (Interpretation)

(ii) by inserting in the definition of "wages" in the same section after the word "commissions" the words "directors' fees";

(iii) by inserting in subsection two of section forty-one after the word "Part" the words "or Part IVA"; Sec. 41. (Returns.)

(b) by inserting next after section 43c the following new Part:— New Part IVA.

**PART IVA.**

**CONTRIBUTIONS.**

43D. (1) This Part of this Act shall apply to contributions in respect of wages paid after the commencement of the Family Endowment (Amendment) Act, 1932. Application of Part.

(2) The provisions of subsection four and subsection five of section thirty-nine, of subsection one and subsection two of section 40A, of subsection one of section forty-one, and of section 43A and section 43B, shall not apply in respect of contributions to which this Part of this Act applies.

(3) The Commissioner of Taxation shall have the general administration of this Part of this Act. Administration.

In the event of the absence, incapacity, or suspension of the Commissioner of Taxation, any of his powers, duties, and functions may be exercised and performed during such absence, incapacity, or suspension by the Assistant

*Family Endowment (Amendment) (No. 2).*

Assistant Commissioner of Taxation or by an Acting Commissioner of Taxation appointed in pursuance of the provisions of the Income Tax (Management) Act, 1928, as amended by subsequent Acts.

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43E. (1) Every employer shall contribute to the Family Endowment Fund in the prescribed manner, a contribution of such amount in respect of each one pound of the total amount of the wages paid by him during each week to his employees as may be fixed by Act of Parliament.

10

This subsection shall not apply where the total amount of wages so paid by an employer does not amount to three pounds, nor to an employer which is a public hospital or public benevolent or charitable institution.

15

(2) When board and lodging are provided for an employee by an employer the total amount of wages under subsection one of this section shall include a sum of one pound per week in respect of such employee as if it had been paid as wages.

20

43F. (1) Every employer shall keep such record as is prescribed of all payments of wages made by him to his employees, and of all sums required by subsection two of section 43E to be included in the total amount of wages, and shall affix the prescribed adhesive Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of such wages to such record, and cancel such stamps at such times and in such manner as is prescribed.

25

30

(2) In respect of so much of the total amount of wages paid by any employer as is shown on a record prescribed under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, such record may be used in lieu of the prescribed record for the purposes of this section.

35

40

(3)

*Family Endowment (Amendment) (No. 2).*

(3) Every employer shall preserve the stamped record for a period of three years from the last date of payment shown thereon :

5        Provided that any employer may, with the consent in writing of the Commissioner of Taxation, destroy any such record at any time during such period.

10        (4) Each employer shall produce his stamped record for inspection to any person authorised either generally or in a particular case by the Commissioner of Taxation to inspect such records, and shall, if and when required by notice in writing signed by the Commissioner of Taxation, send such record to

15        the Commissioner of Taxation.

(5) The Commissioner of Taxation may exempt any employer from compliance with the provisions of subsection four of this section if he is satisfied—

- 20        (a) that such record is not in the custody or control of such employer; and/or
- 25        (b) that such employer has purchased Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of the wages shown in such record, and that such stamps have been destroyed or have been lost and have not been and will not be used for the purpose of
- 30        stamping any other record.

35        43G. (1) Family Endowment Contribution 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 Family Endowment Fund.

40        (2) 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

*Family Endowment (Amendment) (No. 2).*

penal provisions) of the Stamp Duties Acts 1920-1931, or the Entertainments Tax (Management) Act, 1929, or any Act amending those Acts.

5 43H. Where during any financial year an employer has affixed Family Endowment Contribution Stamps to the prescribed record of payments of wages and—

10 (a) during that financial year the sum of all payments of wages made by such employer was less than one hundred and fifty-six pounds; or

(b) such employer was not required by this Act to affix such stamps,

15 the Colonial Treasurer may refund to such employer an amount equal to the face value of such stamps.

20 Application for the refund shall be made within twelve months after the last day of such financial year. No such refund shall be made unless the applicant satisfies the Commissioner of Taxation that he is entitled to a refund in accordance with this section, and such Commissioner certifies accordingly.

25 In this section "financial year" means the year beginning on the first day of July and ending on the thirtieth day of June.

30 43I. Where an employer fails in respect of any payment of wages to comply with any of the provisions of this Part of this Act or of the regulations made in relation to any of the matters referred to in such Part, the Commissioner of Taxation may in any assessment made under the Income Tax (Management) Act, 1928, as amended by subsequent Acts, or under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, disallow as a deduction from any assessable income derived by such employer the amount of such payment.

43J.

*Family Endowment (Amendment) (No. 2).*

5 43J. Any person who fails to carry out or observe any provision of this Part of this Act or of the regulations made in respect of any of the matters referred to in such Part shall be liable to account for and pay to the Commissioner of Taxation any contribution to the fund which by or because of his failure remains unpaid, together with a fine of ten per centum of such contribution, which fine may be remitted or reduced by the said Commissioner if he considers that the circumstances justify such remission or reduction.

10 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.

15 (c) by inserting next after subsection five of section forty-five the following new subsection :—

20 (6) Any proceedings in respect of an offence against section 43F or against any regulations made in respect of the matters therein referred to, may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by such Commissioner or by some person appointed by him in writing, either generally or in a particular case.

25 (d) by inserting next after the same section the following new section :—

30 45A. 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 contribution under this Act, shall be guilty of a misdemeanour, and shall be liable to imprisonment for a term of not more than twelve months.

35 (e) by inserting in section two after the matter relating to Part IV the following words :—

40 PART IVA.—CONTRIBUTIONS—ss. 43D-43J.

*Family Endowment (Amendment) (No. 2).*

- 3.** Every employer shall contribute to the Family Endowment Fund in respect of wages paid by him on or after the first day of January, one thousand nine hundred and thirty-two, and before the commencement of this Act, a contribution of such amount in respect of each pound of the total amount of the wages paid by him during that period to his employees as may be fixed by Act of Parliament in respect of contributions under the Principal Act as amended by this Act.
- 4.** (1) In respect of the period referred to in section three of this Act, each employer shall within thirty days after the commencement of this Act affix the prescribed adhesive Family Endowment Contribution Stamps to the amount of the contribution payable by him in respect of wages paid by him to his employees during such period to the prescribed record, and shall cancel such stamps at such times and in such manner as is prescribed by regulations made under the Principal Act as amended by this Act.
- (2) In respect of so much of the total amount of wages paid by any employer as is shown on a record prescribed under the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, such record may be used in lieu of the prescribed record for the purposes of this section.
- (3) The Commissioner of Taxation may in any particular case extend the time mentioned in subsection one of this section for the complete or any partial compliance with that subsection upon such terms and conditions as seem to him proper.
- 5.** (1) The provisions of subsection four and subsection five of section thirty-nine, of subsection one and subsection two of section 40A, of subsection one of section forty-one, and of section 43A and section 43B of the Principal Act shall not apply in respect of contributions to which the provisions of section three and section four of this Act apply.
- (2) The provisions of section 43J, of subsection six of section forty-five, and of section 45A of the Principal Act shall, *mutatis mutandis*, apply in respect of the matters referred to in section three and section four of this Act.

Contribution in respect of wages paid between 1st January, 1932, and date of commencement.

Prescribed record to be stamped.

Application of certain provisions of the Principal Act.

