

Finances Adjustment (Relief of Unemployment and Public Service Salaries).

10. The Prevention and Relief of Unemployment Acts, 1930-1932, is amended by inserting at the end of subsection three of section 24c the following new paragraphs:—

Amendment
of Act
No. 34, 1930,
s. 24c.

- (f) (i) by inserting in subsection two of section fourteen at the end of the definition of "Employer" the following words:—

Sec. 14.

"Employer" also includes the Crown in right of the Commonwealth of Australia in relation to persons in respect of whom any such arrangement as is referred to in section 4B of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts, may be or has been entered into.

- (ii) by inserting at the end of the definition of "Income from employment" in the same subsection the following words:—

In the construction of the definition of the expression "Income from employment" the persons in respect of whom any such arrangement as is referred to in section 4B of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts may be or has been entered into, shall be deemed employees of the Crown in right of the Commonwealth of Australia, and the Crown in right of the Commonwealth of Australia shall, to the extent to which any such arrangement provides for the deduction of unemployment relief tax from the salaries

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- salaries and allowances of those persons be deemed to be bound to collect tax from those persons.
- Sec. 23. (g) by inserting at the end of section twenty-three the following new subsection:—
 (7) This section shall not apply in any case where the employer is the Crown in right of the Commonwealth of Australia.
- Sec. 23B. (h) by inserting at the end of section 23B, the following new subsection:—
 (4) This section shall not apply in any case where the employer is the Crown in right of the Commonwealth of Australia.
- Sec. 1 (3). (c) by inserting at the end of subsection three of section one the following words:—
 (Division into Parts).

DIVISION 4.—*Consequential Amendment of the Prevention and Relief of Unemployment Acts, 1930-1932.*

PART III.

AMENDMENT OF PUBLIC SERVICE SALARIES ACT, 1931-1932,
 AS AMENDED.

- Amendment of Act No. 29, 1931, s. 6. **7.** (1) The Public Service Salaries Act, 1931-1932, as amended by subsequent Acts, is amended by omitting section six and by inserting in lieu thereof the following section:—
- Duration of Act. 6. The provisions of this Act shall cease to have effect on the thirtieth day of June, one thousand nine hundred and thirty-four.
- Citation of Act No. 29, 1931, as amended. (2) The Public Service Salaries Act, 1931-1932, as amended by subsequent Acts and by this Act, may be cited as the Public Service Salaries Act, 1931-1933.

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

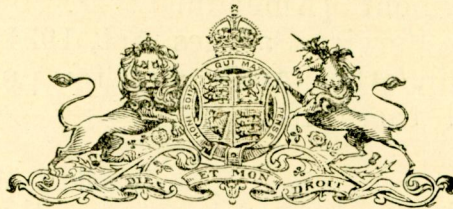
PHILIP GAME,
 Governor.

*Government House,
 Sydney, 30th June, 1933.*

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, 28 June, 1933.

New South Wales.



ANNO VICESIMO QUARTO

GEORGI V REGIS.

Act No. , 1933.

An Act to continue the provisions of Part II of the Prevention and Relief of Unemployment Acts, 1930-1932; to apply the provisions of that Act to the assessment and collection of Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1933; to extend the provisions of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts, to the making of arrangements in respect of Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1933; to provide for the furnishing of certain returns to the Commissioner of Taxation; to continue the provisions of

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the Public Service Salaries Act, 1931-1932, as amended by subsequent Acts; for these and other purposes to amend the Prevention and Relief of Unemployment Acts, 1930-1932, the Prevention and Relief of Unemployment (Amendment) Act, 1932, the Public Service Salaries Act, 1931-1932, and certain other Acts; and for purposes connected therewith.

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
5 the same, as follows:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Finances Adjust- Short title.
ment (Relief of Unemployment and Public Service
10 Salaries) Act, 1933."

2. This Act is divided into Parts, as follows:— Division
into Parts.

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—ss. 3-6.

15 DIVISION 1.—*Amendment of Prevention and Relief
of Unemployment Acts, 1930-1932—ss. 3-5.*

DIVISION 2.—*Amendment of Prevention and Re-
lief of Unemployment (Amendment) Act, 1932
—s. 6.*

20 PART III.—AMENDMENT OF PUBLIC SERVICE SALARIES
ACT, 1931-1932, AS AMENDED—s. 7.

PART

Finances Adjustment (Relief of Unemployment and Public Service Salaries).

PART II.

DIVISION 1.—*Amendment of Prevention and Relief of Unemployment Acts, 1930-1932.*

3. This Division of this Part of this Act shall commence on the first day of July, one thousand nine hundred and thirty-three.

Commencement of Part.

4. The Prevention and Relief of Unemployment Acts, 1930-1932, is amended by inserting next after section 23A the following new sections:—

Amendment of Act No. 34, 1930. New ss. 23B, 23C.

23B. (1) The Commissioner may, from time to time, by notice published in the Gazette, require every employer to furnish a return as to the following matters:—

Power to call for certain returns.

- (a) the total number of his employees;
- (b) the number of such employees comprising any group the earnings of each of the members of which in each week during the period specified in the notice falls within the limits for a group specified in the notice;
- (c) the total amount derived from the employer by the persons comprising each such group during the period specified in the notice, or during any specified part of such period;
- (d) the amount (if any) collected by the employer for Unemployment Relief Tax from the employees comprising each such group during the period specified in the notice or during any specified part of such period;

or as to such similar matters as are prescribed.

(2) The period specified in the notice may be a period either before or after the commencement of Part II of the Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act, 1933, or partly before and partly after such commencement.

(3) Every employer shall, in the manner and within the time specified in the notice, or within such further time as the Commissioner may allow either generally

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generally or in any particular case, send or deliver to the Commissioner a return for the period specified in the notice.

5 Such return shall set forth correct particulars of the matters referred to therein, shall be signed by the employer, or where the employer is a company, by the public officer of the company, or where the employer being a corporation has no public officer, by the secretary or chief executive officer of the corporation:

10 Provided that if any employer is absent from the State of New South Wales, or is incapable, by reason of physical or mental infirmity, of making the return within the time specified in the notice or allowed by the Commissioner, the return may be made, signed and verified by the person to whom the management of the affairs of such employer is for the time being committed.

20 23c. (1) Notwithstanding anything contained in this Act, or in the Principal Act, the Commissioner may furnish to the Government Statistician for New South Wales any information disclosed by the returns under section 23B of this Act.

Authority to disclose information in returns to the Government Statistician.

25 (2) Before any such information is so furnished, the Government Statistician and every officer or employee of the Bureau of Statistics and Economics shall take and subscribe before a justice of the peace such oath of fidelity and secrecy as may be prescribed.

cf. Act No. 35, 1928, s. 6.

30 (3) If the Government Statistician or any such officer or employee acts in the execution of his office in relation to any such return before he has taken the prescribed oath he shall be liable to a penalty of not less than ten and not more than one hundred pounds.

25 (4) The Government Statistician and every such officer or employee who without lawful excuse makes a record of or reveals the name of any employer who has furnished a return pursuant to section 23B of this Act, or the particulars contained

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in any such return, shall be guilty of a misdemeanour, and shall be liable to imprisonment for any term not exceeding two years, with or without hard labour.

5 (5) Any person who has held the office of Government Statistician, or who has been an officer or employee of the Bureau of Statistics and Economics or who has performed any duty under this Act in the said Bureau and who reveals any information as to any employer who has furnished a return pursuant to section 23B of this Act, or as to
10 any of the particulars contained in any such return, to any person other than a person to whom he has been authorised by the Commissioner to communicate it, shall be guilty of a misdemeanour and shall
15 be liable to imprisonment for any term not exceeding two years, with or without hard labour.

(6) The Government Statistician shall not, nor shall the Commissioner or any officer or employee of the Bureau of Statistics and Economics, or any
20 officer appointed to act in the administration of the Principal Act, be required to produce in any Court any return made pursuant to section 23B of this Act, or to divulge or communicate to any Court the name of any employer who has made any such return, or
25 any of the particulars contained in any such return, except as may be necessary for the purpose of carrying into effect the provisions of this Act.

(7) Nothing in this section shall prevent the Government Statistician from compiling from such
30 returns, and publishing statistics based on the particulars contained in such returns; but such statistics shall not disclose the name of any employer who has made any such return nor the particulars contained in any particular return.

35 **5.** The Prevention and Relief of Unemployment Acts, 1930-1932, is further amended—

Further amendment of Act No. 34, 1930.

(a) by omitting from section eleven the word "thirty-three" and by inserting in lieu thereof the word "thirty-four";

Sec. 11. (Duration of Part II.)

(b)

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(b) by inserting next after section 24B the following new Part:— New Part
IVc.

PART IVc.

PROVISIONS RELATING TO UNEMPLOYMENT RELIEF
TAX AT THE RATES DECLARED BY THE UNEM-
EMPLOYMENT RELIEF TAX ACT, 1933.

24c. (1) Subject to the provisions of this Act, Incidence
of Tax.
unemployment relief tax at the rates declared
by the Unemployment Relief Tax Act, 1933, 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-three (or such other period as may
be 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-three (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-three.

(2) Subject to subsection three of this
section the provisions of Part IV of this Act and
the regulations shall apply to and in respect of
the charge, levy, collection, payment, and assess-
ment of the Unemployment Relief Tax imposed
by the Unemployment Relief Tax Act, 1933.

(3)

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(3) For the purposes of such application Part IV of this Act shall be deemed to be amended as follows:—

- 5 (a) by omitting from the definition of “Net assessable income” in subsection two of section fourteen the word “thirty” and by inserting in lieu thereof the word “thirty-three”; Sec. 14.
- 10 (b) by omitting from subsection one of section fifteen the figures “1930” and by inserting in lieu thereof the figures “1933”; Sec. 15.
- (c) by omitting paragraph (i) of section seventeen and by inserting in lieu thereof the following paragraph— Sec. 17.
- 15 (i) the income from employment of an employee while he is paid at a rate less than two pounds per week or the equivalent hourly or daily rate;
- 20 (d) by omitting from section nineteen the word “thirty” wherever occurring and by inserting in lieu thereof the word “thirty-three”; Sec. 19.
- 25 (e) by omitting from paragraph (a) of subsection one of section twenty-three the figures “1930” and by inserting in lieu thereof the figures “1933”; Sec. 23.
- (c) by inserting in section three next after the matter relating to Part IV^B the following words:— Sec. 3.
(Division into Parts.)
- 30 **PART IV^C.—PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1933.**

DIVISION

Finances Adjustment (Relief of Unemployment and Public Service Salaries).

DIVISION 2.—*Amendment of Prevention and Relief of Unemployment (Amendment) Act, 1932.*

6. The Prevention and Relief of Unemployment (Amendment) Act, 1932, is amended—

Amendment of Act No. 5, 1932.

5 (a) by inserting in Division 1 of Part II next after section 4A the following new section:—

New sec. 4B.

10 4B. (1) For the purpose only of enabling the Governor and the Governor-General of the Commonwealth of Australia to enter into an arrangement under the authority of section two of this Act in relation to the Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1933, the provisions of Division 4 of this Part of this Act shall have force and effect upon the

15 passing of the Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act, 1933.

Operation of Division 4 of this Part.

20 (2) Save as provided in subsection one of this section the provisions of Division 4 of this Part of this Act shall not have any force or effect for any purpose whatsoever unless and until the Governor by proclamation published in the Gazette pursuant to section three of this Act notifies that an arrangement such as is referred to in subsection one of this section has been

25 entered into.

30 (3) Upon the publication of such proclamation in the Gazette the provisions of Division 4 of this Part of this Act shall have full force and effect for all purposes.

(b) by inserting next after section eight the following new division:—

New Division 4.

35 DIVISION 4.—*Consequential Amendments of the Prevention and Relief of Unemployment Acts, 1930-1932.*

9. This Division shall commence on the first day of July, one thousand nine hundred and thirty-three.

Commencement of Division 4.

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10. The Prevention and Relief of Unemployment Acts, 1930-1932, is amended by inserting at the end of subsection three of section 24c the following new paragraphs:—

Amendment
of Act
No. 34, 1930,
s. 24c.

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(f) (i) by inserting in subsection two of section fourteen at the end of the definition of "Employer" the following words:—

Sec. 14.

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"Employer" also includes the Crown in right of the Commonwealth of Australia in relation to persons in respect of whom any such arrangement as is referred to in section 4B of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts, may be or has been entered into.

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(ii) by inserting at the end of the definition of "Income from employment" in the same subsection the following words:—

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In the construction of the definition of the expression "Income from employment" the persons in respect of whom any such arrangement as is referred to in section 4B of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts may be or has been entered into, shall be deemed employees of the Crown in right of the Commonwealth of Australia, and the Crown in right of the Commonwealth of Australia shall, to the extent to which any such arrangement provides for the deduction of unemployment relief tax from the salaries

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salaries and allowances of those persons be deemed to be bound to collect tax from those persons.

5 (g) by inserting at the end of section twenty- three the following new subsection:— Sec. 23.

(7) This section shall not apply in any case where the employer is the Crown in right of the Commonwealth of Australia.

10 (h) by inserting at the end of section 23B, the following new subsection:— Sec. 23B.

(4) This section shall not apply in any case where the employer is the Crown in right of the Commonwealth of Australia.

15 (c) by inserting at the end of subsection three of section one the following words:— Sec. 1 (3).
(Division into Parts).

DIVISION 4.—*Consequential Amendment of the Prevention and Relief of Unemployment Acts, 1930-1932.*

PART III.

20 AMENDMENT OF PUBLIC SERVICE SALARIES ACT, 1931-1932,
AS AMENDED.

7. (1) The Public Service Salaries Act, 1931-1932, as amended by subsequent Acts, is amended by omitting section six and by inserting in lieu thereof the following Amendment of Act No. 29, 1931, s. 6.

25 section:—

6. The provisions of this Act shall cease to have effect on the thirtieth day of June, one thousand nine hundred and thirty-four. Duration of Act.

30 (2) The Public Service Salaries Act, 1931-1932, as amended by subsequent Acts and by this Act, may be cited as the Public Service Salaries Act, 1931-1933. Citation of Act No. 29, 1931, as amended.