New South Wales.



ANNO VICESIMO TERTIO

GEORGII V REGIS.

Act No. 15, 1932.

An Act to continue the provisions of Part II of the Prevention and Relief of Unemployment Act, 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, 1932; to amend the Prevention and Relief of Unemployment Act, 1930–1932, and certain other Acts; and for purposes connected therewith. [Assented to, 30th June, 1932.]

DE 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.

AMENDMENTS OF PREVENTION AND RELIEF OF UNEMPLOYMENT ACT, 1930-1932.

Short title.

1. (1) This Act may be cited as the "Prevention and Relief of Unemployment (Further Amendment) Act, 1932."

Commence-

- (2) Part I of this Act shall commence on the first day of July, one thousand nine hundred and thirty-two.
- Amendment of Act No. 34, Act, 1930–1932, is amended—

Sec. 11. (Duration of Part II.) (a) by omitting from section eleven the word "thirty-two" and by inserting in lieu thereof the word "thirty-three";

Sec. 13. (Application of fund.)

(b) by inserting in paragraph (c) of subsection one of section thirteen after the word "thirty-two" the words "or during the financial year ending the thirtieth day of June, one thousand nine hundred and thirty-three."

Further amendment of Act No. 34, 1930.

3. The Prevention and Relief of Unemployment Act, 1930-1932, is further amended—

New Part IVB. (a) by inserting next after section 24A the following new Part:—

PART IVB.

PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1932.

Incidence of tax.

24B. (1) Subject to the provisions of this Act unemployment relief tax at the rates declared by the Unemployment Relief Tax Act,

Act, 1932, shall be paid to the Commissioner

in respect of—

(a) the net assessable income derived by any person other than a company during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty-two (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, 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 thirtytwo (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof);

(c) 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-two.

(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 assessment of the Unemployment Relief Tax imposed by the Unemployment Relief Tax Act. 1932.

(3) For the purposes of such application Part IV of this Act shall be deemed to

be amended as follows:—

(a) by omitting from the definition of Sec. 14. "net assessable income" in subsection two of section fourteen the "thirty" and by inserting in lieu thereof the word "thirty-two";

(b)

Sec. 15.

(b) by omitting from subsection one of section fifteen the figures "1930" and by inserting in lieu thereof the figures "1932":

Sec. 17.

- (c) by omitting paragraph (i) of section seventeen and by inserting in lieu thereof the following paragraph:—
 - (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;

Sec. 19.

(d) by omitting from section nineteen the word "thirty" wherever occurring and by inserting in lieu thereof the word "thirty-two";

Sec. 23.

(e) by omitting from paragraph (a) of subsection one of section twenty-three the figures "1930" and by inserting in lieu thereof the figures "1932";

Sec. 3. (Division into Parts.)

- (b) by inserting in section three next after the matter relating to Part IV the following words:—
 - PART IVA.—FURTHER PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX.
 - PART IVB.—PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1932.

PART II.

AMENDMENTS OF PREVENTION AND RELIEF OF UNEMPLOYMENT (AMENDMENT) ACT, 1932.

- 4. The Prevention and Relief of Unemployment Amendment of Act No. 5 (Amendment) Act, 1932, is amended—
 - (a) by inserting in Division 1 of Part II thereof News 4A. next after section four the following new section :-
 - 4A. (1) For the purpose only of enabling the Operation of Governor and the Governor-General of the Division 3 of 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, 1932, the provisions of Division 3 of this Part of this Act shall have force and effect upon the passing of the Prevention and Relief of Unemployment (Further Amendment) Act, 1932.

(2) Save as provided in subsection one of this section the provisions of Division 3 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 entered into.

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

(b) by inserting next after section six the following New Division 3. new Division :-

DIVISION 3.—Consequential amendments of Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts.

7. This Division shall commence on the first Commenceday of July, one thousand nine hundred and Division 3. 8. thirty-two.

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

Sec. 14 (2).

8. The Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, is amended by inserting at the end of subsection three of section 24B the following new paragraphs:—

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

ing words:

Femployer 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 4A of the Prevention and Relief of Unemployment (Amendment) Act, 1932, 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 4A of the Prevention and Relief of Unemployment (Amendment) Act, 1932, may be or has been entered into, shall be deemed employees of the Crown in right of the Commonwealth 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 and allowances of those persons, be deemed to be bound to collect tax from those persons.

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Prevention and Relief of Unemployment (Further Amendment).

- (g) by inserting at the end of section twenty- sec. 23.

 three the following new subsection:

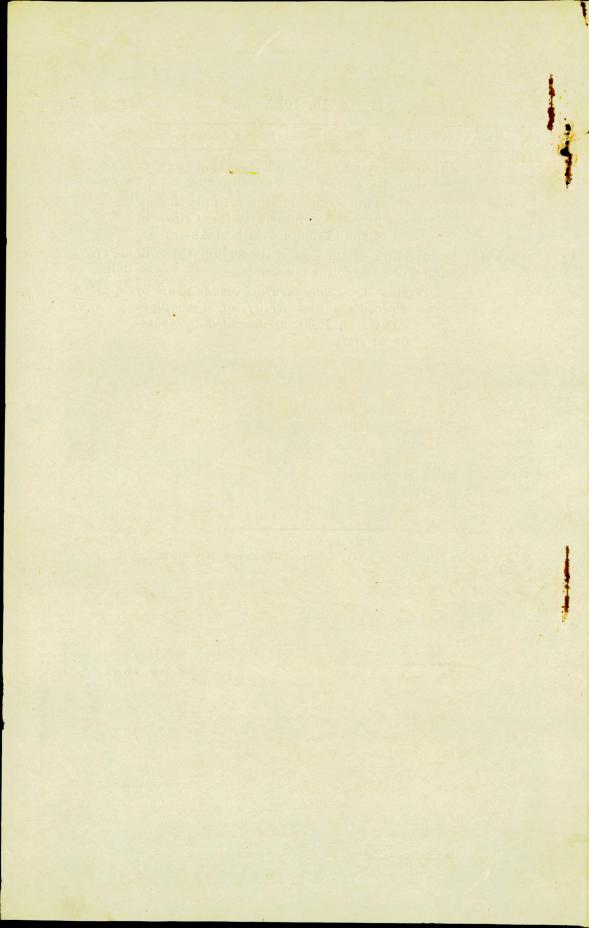
 New subsec.
 (7).
 - (7) This section shall not apply in any case where the employer is the Crown in right of the Commonwealth of Australia.
- (c) by inserting at the end of subsection three of Sec. 1 (3). section one the following words:—

 (Division into Parts.)

Division 3.—Consequential amendments of Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts.

By Authority:

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



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, 24 June, 1932.

New South Wales.



ANNO VICESIMO TERTIO

GEORGII V REGIS.

Act No. 15, 1932.

An Act to continue the provisions of Part II of the Prevention and Relief of Unemployment Act, 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, 1932; to amend the Prevention and Relief of Unemployment Act, 1930–1932, and certain other Acts; and for purposes connected therewith. [Assented to, 30th June, 1932.]

BE

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

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:—

PART I.

AMENDMENTS OF PREVENTION AND RELIEF OF UNEMPLOYMENT ACT, 1930-1932.

Short title.

1. (1) This Act may be cited as the "Prevention and Relief of Unemployment (Further Amendment) Act, 1932."

Commencement.

(2) Part I of this Act shall commence on the first day of July, one thousand nine hundred and thirty-two.

Amendment

2. The Prevention and Relief of Unemployment of Act No. 34, Act, 1930-1932, is amended—

Sec. 11. (Duration of Part II.)

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

Sec. 13. (Application of fund.)

(b) by inserting in paragraph (c) of subsection one of section thirteen after the word "thirty-two" the words "or during the financial year ending the thirtieth day of June, one thousand nine hundred and thirty-three."

Further amendment of Act No. 34, 1930.

3. The Prevention and Relief of Unemployment Act, 1930-1932, is further amended—

New Part IVB.

(a) by inserting next after section 24A the following new Part:—

PART IVB.

Provisions RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1932.

Incidence of tax.

24B. (1) Subject to the provisions of this Act unemployment relief tax at the rates declared by the Unemployment Relief Tax Act,

Act, 1932, shall be paid to the Commissioner

in respect of—

(a) the net assessable income derived by any person other than a company during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty-two (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, 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-two (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof);

(c) 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-two.

(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 assessment of the Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1932.

(3) For the purposes of such application Part IV of this Act shall be deemed to

be amended as follows:—

(a) by omitting from the definition of Sec. 14.

"net assessable income" in subsection
two of section fourteen the word
"thirty" and by inserting in lieu
thereof the word "thirty-two";

(b)

Prevention and	Relief of	Unemployment	(Further	Amendment).
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(b) by omitting from subsection one of section fifteen the figures "1930" and by inserting in lieu thereof the figures "1932";

Sec. 17

- (c) by omitting paragraph (i) of section seventeen and by inserting in lieu thereof the following paragraph:—
 - (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;

Sec. 19.

(d) by omitting from section nineteen the word "thirty" wherever occurring and by inserting in lieu thereof the word "thirty-two";

Sec. 23.

(e) by omitting from paragraph (a) of subsection one of section twenty-three the figures "1930" and by inserting in lieu thereof the figures "1932";

Sec. 3. (Division into Parts.)

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day of July, one thousand muc burniged and D. son a

- (b) by inserting in section three next after the matter relating to Part IV the following words:—
 - PART IVA.—FURTHER PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX.
 - PART IVB.—PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1932.

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Prevention and Relief of Unemployment (Further Amendment).

PART II.

AMENDMENTS OF PREVENTION AND RELIEF OF UNEMPLOYMENT (AMENDMENT) ACT, 1932.

- 4. The Prevention and Relief of Unemployment Amendment (Amendment) Act, 1932, is amended of Act No. 5
 - (a) by inserting in Division 1 of Part II thereof News. 4A. next after section four the following new section :-
 - 4A. (1) For the purpose only of enabling the operation of Governor and the Governor-General of the Division 3 of this Part. 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, 1932, the provisions of Division 3 of this Part of this Act shall have force and effect upon the passing of the Prevention and Relief of Unemployment (Further Amendment) Act, 1932.
 - (2) Save as provided in subsection one of this section the provisions of Division 3 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 entered into.
 - (3) Upon the publication of such proclamation in the Gazette the provisions of Division 3 of this Part of this Act shall have full force and effect for all purposes.
 - (b) by inserting next after section six the following New Division 3 new Division :-

Division 3.—Consequential amendments of Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts.

7. This Division shall commence on the first Commence. day of July, one thousand nine hundred and ment of Division 3. thirty-two.

Amendment of Act No. 34, 1930, s. 24B. 8. The Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts, is amended by inserting at the end of subsection three of section 24B the following new paragraphs:—

Sec. 14 (2).

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

"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 4A of the Prevention and Relief of Unemployment (Amendment) Act, 1932, 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 4A of the Prevention and Relief of Unemployment (Amendment) Act, 1932, 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 and allowances of those persons, be deemed to be bound to collect tax from those persons.

(g) by inserting at the end of section twenty- Sec. 23.

three the following new subsection:

(7) This section shall not apply in any

(7).

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

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

(Division into Parts

Division 3.—Consequential amendments of Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts.

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

PHILIP GAME, Governor.

Government House, Sydney, 30th June, 1932. referred that this I's man Hall which organised in the Ligansnames Asserbance has county possed the Excellentive Country and the Lightland Assault PA New Sector Walks.

W. E. M.COURT, Seek of the Lagestoline Asserbling

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Chairman of Committees of the Legislative Assembly

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.

Act No. , 1932.

An Act to continue the provisions of Part II of the Prevention and Relief of Unemployment Act, 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, 1932; to amend the Prevention and Relief of Unemployment Act, 1930–1932, and certain other Acts; and for purposes connected therewith.

BE

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.

AMENDMENTS OF PREVENTION AND RELIEF OF UNEMPLOYMENT ACT, 1930-1932.

- 1. (1) This Act may be cited as the "Prevention Short title.

 10 and Relief of Unemployment (Further Amendment)

 Act, 1932."
 - (2) Part I of this Act shall commence on the first Commence-day of July, one thousand nine hundred and thirty-two. ment.
- 2. The Prevention and Relief of Unemployment Amendment of Act No. 34, 1930–1932, is amended—

 of Act No. 34, 1930.
 - (a) by omitting from section eleven the word Sec. 11.

 "thirty-two" and by inserting in lieu thereof (Duration of the word "thirty-three";
- (b) by inserting in paragraph (c) of subsection one Sec. 13.
 of section thirteen after the word "thirty-two" (Application the words "or during the financial year ending of fund.)
 the thirtieth day of June, one thousand nine hundred and thirty-three."
- 3. The Prevention and Relief of Unemployment Act, Further amended—
 25 1930–1932, is further amended—
 34, 1930.
 - (a) by inserting next after section 24A the follow-New Paring new Part:—

PART IVB.

PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1932.

24B. (1) Subject to the provisions of this Incidence of Act unemployment relief tax at the rates tax. declared by the Unemployment Relief Tax Act.

Act, 1932, shall in respect of—	be	paid	to	the	Commissioner
In respect of—					

- (a) the net assessable income derived by any person other than a company during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty-two (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, 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-two (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof);
- (c) 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-two.
- (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 assessment of the Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1932.
- (3) For the purposes of such application Part IV of this Act shall be deemed to be amended as follows:—
 - (a) by omitting from the definition of Sec. 14.

 "net assessable income" in subsection
 two of section fourteen the word
 "thirty" and by inserting in lieu
 thereof the word "thirty-two";

 (b)

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- (b) by omitting from subsection one of Sec. 15. section fifteen the figures "1930" and by inserting in lieu thereof the figures "1932";
- (c) by omitting paragraph (i) of section sec. 17. seventeen and by inserting in lieu thereof the following paragraph:—
 - (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;
- (d) by omitting from section nineteen the Sec. 19. word "thirty" wherever occurring and by inserting in lieu thereof the word "thirty-two";
- (e) by omitting from paragraph (a) of sub-Sec. 23. section one of section twenty-three the figures "1930" and by inserting in lieu thereof the figures "1932";
- (b) by inserting in section three next after the sec. 3.

 matter relating to Part IV the following (Division into Parts.)
 - PART IVA.—FURTHER PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX.
- PART IVB.—PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1932.

PART II.

AMENDMENTS OF PREVENTION AND RELIEF OF UNEMPLOYMENT (AMENDMENT) ACT, 1932.

- 4. The Prevention and Relief of Unemployment Amendment of Act No. 5 (Amendment) Act, 1932, is amended— (a) by inserting in Division 1 of Part II thereof New s. 4A. next after section four the following new section :-4A. (1) For the purpose only of enabling the Operation of 10 Governor and the Governor-General of the this Part. Commonwealth of Australia to enter into an arrangement under the authority of section two of this Act in relation to the Unemploy-15 ment Relief Tax imposed by the Unemployment Relief Tax Act, 1932, the provisions of Division 3 of this Part of this Act shall have force and effect upon the passing of the Prevention and Relief of Unemployment 20 (Further Amendment) Act, 1932. (2) Save as provided in subsection one of this section the provisions of Division 3 of this Part of this Act shall not have any force or effect for any purpose whatsoever unless and until the Governor by proclamation 25 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 entered into. 30 (3) Upon the publication of such proclamation in the Gazette the provisions of
 - Division 3 of this Part of this Act shall have full force and effect for all purposes.

- (b) by inserting next after section six the following New Division 3. new Division :-
 - DIVISION 3.—Consequential amendments of Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts.
- 7. This Division shall commence on the first Commence day of July, one thousand nine hundred and ment of Division 3. 40 thirty-two. [8.

8. The Prevention and Relief of Unemploy- Amendment
ment Act, 1930, as amended by subsequent of Act No.
ment Act, 1930, as amended by subsequent of Act No. Acts, is amended by inserting at the end of s. 24B.
subsection three of section 24B the following
new paragraphs:-

(f) (i) by inserting in subsection two of Sec. 14 (2). section fourteen at the end of the definition of "Employer" the following words:—

"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 4A of the Prevention and Relief of Unemployment (Amendment) Act, 1932, 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 4A of the Prevention and Relief of Unemployment (Amendment) Act, 1932, 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 and allowances of those persons, be deemed to be bound to collect tax from those persons.

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- (g) by inserting at the end of section twenty- sec. 23.

 three the following new subsection:— New subsec.

 (7) This section shall not apply in any case where the employer is the Crown in right of the Commonwealth of Australia.
- (c) by inserting at the end of subsection three of Sec. 1 (3).

 section one the following words:

 (Division into Parts.)

DIVISION 3.—Consequential amendments of Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts.

Sydney: Alfred James Kent, I.S.O., Government Printer 1932.

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