



SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE

OF
THURSDAY, SEPTEMBER 24, 1931.

Published by Authority.

WELLINGTON, SATURDAY, SEPTEMBER 26, 1931.

Regulations as to Unemployment-relief Tax levied on Income other than Salaries and Wages.

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 25th day of September, 1931.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by the Unemployment Act, 1930, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following additional regulations in relation to the Unemployment-relief Tax imposed by the Unemployment Amendment Act, 1931, and doth hereby declare that the regulations hereby made shall come into force on the first day of October, one thousand nine hundred and thirty-one.

REGULATIONS.

1. (1) These regulations may be cited as the Unemployment-relief Tax Regulations, 1931 (No. 2).

(2) These regulations apply only with respect to the emergency unemployment charge levied on income other than salaries and wages.

INTERPRETATION.

2. In these regulations—

“Authorized officer” includes every Postmaster and every other Postal officer authorized in the course of his duties to receive payments of the emergency unemployment charge, and also includes every person who may be specially authorized by the Commissioner of Unemployment to receive payments of the emergency unemployment charge;

“The Amendment Act” means the Unemployment Amendment Act, 1931;

“The general unemployment levy” means the annual levy of twenty shillings payable as provided in the Amendment Act;

“The emergency unemployment charge” means the emergency unemployment charge on income payable as provided in the Amendment Act, with reference particularly to the charge on income other than salaries and wages.

DECLARATIONS AS TO INCOME OTHER THAN SALARIES AND WAGES.

(a) *Declarations by Men.*

3. (1) Every person who is not wholly exempt from liability for the general unemployment levy (whether or not in receipt of income other than salary or wages) shall furnish declarations in accordance with this clause as to his income for the year ended 31st March, 1931, and for the year ending 31st March, 1932.

(2) Every person referred to in the last preceding subclause shall furnish to the Secretary of the Post and Telegraph Department a declaration in the Form No. 1 in the Schedule hereto. If in such declaration the declarant does not disclose the income (if any) derived by him from any source other than salary or wages he shall, in addition, furnish to the Commissioner of Taxes a declaration in the Form No. 2 in the said Schedule.

(3) Declarations as to income for the year ended 31st March, 1931, shall be furnished as aforesaid not later than 30th November, 1931.

(4) Declarations as to income for the year ending 31st March, 1932, shall be furnished as aforesaid not later than 31st May, 1932.

(b) *Declarations by Women.*

4. (1) Every woman ordinarily resident in New Zealand whose income from all sources (including salary and wages) for the year ended 31st March, 1931, or for the year ending 31st March, 1932, was not less than £250 shall furnish declarations in accordance with this clause as to her income for the said years.

(2) Every person referred to in the last preceding subclause shall furnish to the Secretary of the Post and Telegraph Department a declaration in the Form No. 1 in the Schedule hereto. If in such declaration the declarant does not disclose the income (if any) derived by her from any source other than salary or wages she shall, in addition, furnish to the Commissioner of Taxes a declaration in the Form No. 2 in the said Schedule.

(3) Declarations as to income for the year ended 31st March, 1931, shall be furnished as aforesaid not later than 30th November, 1931.

(4) Declarations as to income for the year ending 31st March, 1932, shall be furnished as aforesaid not later than 31st May, 1932.

Special Provisions where Annual Balance on Date other than 31st March.

5. Where the annual balance of the accounts of any person required to make a declaration of income under clause 3 or clause 4 of these regulations is on a date other than 31st March, the following special provisions shall apply:—

(a) The income of the declarant for the year ended 31st March, 1931, shall be deemed to be of the same amount as the income for the year ended on the date of the annual balance nearest to the said date, the date of such balance being not earlier in any case than 30th September, 1930.

(b) The income of the declarant for the year ending 31st March, 1932, shall be deemed to be of the same amount as the income for the year ending on the date of the annual balance nearest to the said date, the date of such balance being not later than 30th April, 1932.

General Provisions as to Declarations.

6. For the purpose of the proper assessment of the emergency unemployment charge, in accordance with these regulations, every person required to make a declaration in accordance with the foregoing provisions of these regulations or any other person shall, upon a written request from an authorized officer or from the Commissioner of Taxes, furnish such further declaration or declarations or information as may be required.

7. Every declaration addressed to the Secretary of the Post and Telegraph Department shall be delivered to an authorized officer at a money-order office, and every declaration addressed to the Commissioner of Taxes shall be delivered to him at his office in Wellington, or shall be forwarded to such office by letter, properly stamped.

PAYMENT OF CHARGE.

8. The emergency unemployment charge on income other than salaries and wages shall be payable in accordance with the following provisions of this clause:—

- (a) Every declaration made under these regulations as to the income of the declarant for the year ended 31st March, 1931, shall, when delivered or forwarded to an authorized officer or to the Commissioner of Taxes, as hereinbefore provided, be accompanied by the amount of the charge payable in respect of one-third of the amount of such income, exclusive of salary or wages, or, in the discretion of the declarant, may be accompanied by the amount of the charge payable in respect of two-thirds of such income, exclusive of salary or wages;
- (b) If the declarant, in accordance with the last preceding paragraph, pays the charge only on one-third of such income as aforesaid, an equal amount shall, without further notice or demand, be due and payable on 1st February, 1932 (as provided in section 16 of the Amendment Act);
- (c) Every declaration made under these regulations as to the income of the declarant for the year ending 31st March, 1932, shall, when delivered or forwarded to an authorized officer or to the Commissioner of Taxes, as hereinbefore provided, be accompanied by the amount of the charge payable in respect of one-third of the amount of such income, exclusive of salary or wages.

9. (1) Upon the receipt by an authorized officer or by the Commissioner of Taxes of any payment of the emergency unemployment charge under these regulations, he shall give a receipt for such payment in a form to be provided for the purpose.

(2) In any case where, in respect of income for the year ended 31st March, 1931, the total amount of the charge is not paid in one sum, the form of receipt shall disclose—

- (a) The amount of the declared income for the year;
- (b) The amount of the charge paid;
- (c) The due date and the amount of the next instalment,—and unless such receipt is produced on the payment of such next instalment, the person liable therefor shall be required to make a new declaration as to his income for the year ended as aforesaid.

10. If any emergency unemployment charge under these regulations is paid in excess or is paid in error, an adjustment may be made at the time of any subsequent payment, or a refund of any amount that has been so paid in excess or in error may, with the consent of the Minister of Finance, be paid out of the Unemployment Fund.

GENERAL.

11. (1) For the purpose of ensuring compliance with the provisions of the Amendment Act and these regulations, with respect to the payment of the emergency unemployment charge on income other than salaries and wages, any person acting with the authority in writing of the Controller and Auditor-General or the Commissioner of Unemployment, or the Commissioner of Taxes, shall at all times have full and free access to all lands, buildings, places, books, and documents for the purpose of inspecting the same in the execution of his office.

(2) Every person who obstructs or hinders any person in the exercise of the powers conferred by this clause commits an offence, and shall be liable on summary conviction to a fine of £20.

12. Every person shall be liable on summary conviction to a fine of £50 who—

- (a) Refuses or fails to furnish any declaration or information as and when required by or pursuant to these regulations; or
- (b) Wilfully or negligently makes any false declaration in relation to the subject-matter of these regulations; or
- (c) Aids, abets, or incites any other person to commit an offence against these regulations.

[Form No. 1.

SCHEDULE.

Unemployment Amendment Act, 1931.

DECLARATION OF INCOME OTHER THAN SALARY OR WAGES.
[To be furnished to the Secretary of the Post and Telegraph Department.]

Coupon-book No.

The Secretary,
Post and Telegraph Department,
Wellington.

Surname :
Christian name [In full]:
Occupation :
Address :

I do solemnly and sincerely declare,—

* (1) That during the year ended 31st March, 193 , I derived no income † from any source other than salary or wages.

* (2) That for the purpose of the assessment of the emergency unemployment charge, I have furnished to the Commissioner of Taxes a declaration of the total income † derived by me from all sources other than salary or wages, during the year ended 31st March, 193 .

* (3) That the following is a true and complete statement of income † derived by me from all sources other than salary or wages during the year ended 31st March, 193 .

Statement of Income derived as aforesaid.

- (a) From any profession or business (including farming) £ s. d.
- (b) From interest (including tax-free war loans and debentures)
- (c) From dividends from companies
- (d) From rents and royalties
- (e) From goodwill derived from any lease, license, or easement affecting land
- (f) From dividends paid or profits credited by any building society
- (g) From pension, annuity, superannuation, or retiring-allowance
- (h) From any other source [State source]

£

Dated at , this day of , 193 .

[Usual signature.]

* [Strike out the clauses which do not apply.]

† (NOTE.—For the purposes of this Form and of the unemployment relief tax the term “income” does not include compensation received under the Workers’ Compensation Act or any war pension.)

[Form No. 2.

Unemployment Amendment Act, 1931.

DECLARATION OF INCOME OTHER THAN SALARY OR WAGES.
[To be furnished to the Commissioner of Taxes.]

Coupon-book No.

The Commissioner of Taxes,
Wellington.

Surname :
Christian name [In full]:
Address :

I do solemnly and sincerely declare that the following is a true and complete statement of income † derived by me from all sources other than salary or wages during the year ended 31st March, 193 .

Statement of Income derived as aforesaid.

- (a) From any profession or business (including farming) £ s. d.
- (b) From interest (including tax-free war loans and debentures)
- (c) From dividends from companies
- (d) From rents and royalties
- (e) From goodwill derived from any lease, license, or easement affecting land
- (f) From dividends paid or profits credited by any building society
- (g) From pension, annuity, superannuation, or retiring allowance
- (h) From any other source [State source]

£

Dated at , this day of , 193 .

[Usual signature.]

† (NOTE.—For the purposes of this Form and of the unemployment-relief tax the term “income” does not include compensation received under the Workers’ Compensation Act or any war pension.)

F. D. THOMSON,
Clerk of the Executive Council.