

This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.

*House of Representatives,
29th October, 1934.*

Hon. Mr. Young.

UNEMPLOYMENT AMENDMENT.

ANALYSIS.

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| Title.
1. Short Title.
2. Amending provisions as to exemptions from emergency unemployment charge on salary and wages. Repeal.
3. Creating certain exemptions from emergency unemployment charge on income other than salary or wages.
4. Due dates of emergency unemployment charge may be extended in certain cases.
5. Liability of women for emergency unemployment charge. Repeal.
6. Special provisions as to liability of Natives for emergency unemployment charge.
7. Remuneration of members of Board. Repeal. | 8. Section 18 of principal Act amended.
9. Removal of restriction as to payment of sustenance allowances.
10. As to payment in cash of unemployment-relief tax.
11. Section 13 of Amendment Act, 1931, amended.
12. Section 18 of Amendment Act, 1931, affected.
13. Recovery of unemployment-relief tax in Magistrate's Court.
14. No limitation of action to recover unemployment-relief tax.
15. Information for offence may be laid within four years.
16. Repeal of spent provisions. Schedule. |
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A BILL INTITLED

AN ACT to amend the Unemployment Act, 1930. Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority

5 of the same, as follows:—

1. This Act may be cited as the Unemployment Amendment Act, 1934, and shall be read together with and deemed part of the Unemployment Act, 1930 (hereinafter referred to as the principal Act).

Short Title.

See Reprint
of Statutes,
Vol. VIII, p. 1216

Amending provisions as to exemptions from emergency unemployment charge on salary and wages.

2. (1) Section twelve of the Unemployment Amendment Act, 1931, as amended by section nine of the Unemployment Amendment Act, 1932, is hereby further amended as follows :—

(a) By omitting from subsection one the words “prescribed by section four hereof”, and substituting the words “for the time being prescribed” : 5

(b) By repealing the proviso to subsection one, and substituting the following proviso :— 10
“Provided that nothing in the foregoing provisions of this section shall apply—

“(a) To salary or wages received by any person under the age of *twenty* years ; or

“(b) To the wages received by any woman or girl 15 in respect of private domestic service ; or

“(c) To the wages received by any worker in respect of his employment on relief works undertaken by any Department of State or by any local authority or public 20 body pursuant to a scheme whereby the whole amount of such wages is refunded to the employer from the Unemployment Fund. The exemption provided by this paragraph may be extended by the Board 25 to apply in respect of the wages received by any workers employed on relief works undertaken by any Department of State, local authority, or public body as aforesaid, though portion only of the wages may be 30 refunded from the Unemployment Fund.”

Repeal. (2) Section nine of the Unemployment Amendment Act, 1932, is hereby repealed.

(3) The exemption from the emergency unemployment charge on the salary or wages of persons under the age 35 of *twenty* years, which is provided for in the foregoing provisions of this section, shall not, in the case of any such person who has attained the age of *sixteen* years, operate in respect of the salary or wages received for services rendered by him before the first Monday 40 following the expiration of three full days after the passing of this Act.

3. (1) Notwithstanding anything to the contrary in the principal Act (including this Act and any other Act amending the principal Act), but subject to the provisions of the *next succeeding* subsection, the following classes of persons shall, to the extent hereinafter provided, be exempt from the emergency unemployment charge on income other than salary or wages, namely:—

Creating certain exemptions from emergency unemployment charge on income other than salary or wages.

- 5 (a) All persons who on the due date for the payment of any instalment of such charge have attained the age of sixty years (in the case of women) or have attained the age of sixty-five years (in the case of men), and whose income from all sources during the year for which the income was derived did not in any case exceed one hundred and four pounds, shall be exempt from that instalment:
- 10 (b) All persons who, on or before the due date for the payment of any instalment, satisfy the Board that, by reason of any permanent disability (whether physical or mental), they are unable to follow any regular employment, and that their income from all sources during the year for which the income was derived did not exceed one hundred and four pounds, shall be exempt from that instalment.
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(2) No exemption shall be granted under this section in respect of any instalment that becomes payable on or before the first day of February, nineteen hundred and thirty-five.

30 4. Section sixteen of the Unemployment Amendment Act, 1931, as amended by subsection three of section ten of the Unemployment Amendment Act, 1932, is hereby further amended as follows:—

Due dates of emergency unemployment charge may be extended in certain cases.

- 35 (a) By adding to subsection two thereof the following proviso:—
- “Provided that if at any time it appears to the Board that any person who is liable to the emergency unemployment charge as aforesaid in respect of the income derived by him for any year has failed to declare such income within the prescribed time, or has declared an amount of income less than the amount actually derived by him for that year, the Board, or any person acting with the general
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or special authority of the Board, may fix a new date as the due date for the payment of any instalment of the charge or of any additional charge in respect of the income derived as aforesaid, if the Board or such authorized person is satisfied that in failing as aforesaid to declare his income or the full amount of his income, as the case may be, the person concerned was not guilty of wilful neglect or default"; and

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(b) By adding the following subsection:—

"(4) If any person makes default in furnishing any declaration required by the *last preceding* subsection, or if the Board or any person authorized in that behalf by the Board is not satisfied with any declaration made under that subsection, the Board or any person authorized by the Board as aforesaid may make an assessment of the amount on which in its or his opinion the said charge ought to be levied, and of the amount of that charge, and the person concerned shall be liable to pay the charge so assessed save so far as he satisfies the Board that the assessment is excessive or that the charge is not payable by him."

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Liability of women for emergency unemployment charge.

5. (1) Except as otherwise provided in this section, every woman ordinarily resident in New Zealand who for the year ending on the thirty-first day of March, nineteen hundred and thirty-five, or the corresponding date in any year thereafter, has derived income from any source other than salary or wages (whether such income is derived from New Zealand or elsewhere) shall be liable in respect of so much of that income as exceeds *fifty* pounds for the emergency unemployment charge computed at the rate for the time being prescribed in accordance with section eight of the Unemployment Amendment Act, 1932. This section applies to Native women to the same extent as it applies to other women.

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(2) For the purposes of this section the question with reference to any woman as to whether or not she is ordinarily resident in New Zealand shall be determined as the like question is determinable in the case of men.

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(3) The following classes of women shall, to the extent hereinafter provided, be exempt from the liability

imposed by this section in respect of the emergency unemployment charge on income other than salary or wages, namely :—

- 5 (a) Every woman who, on the due date for the payment of any instalment of such charge, had not attained the age of *twenty* years shall be exempt from that instalment:
- 10 (b) Every woman who, on the due date for the payment of any instalment of such charge, was in receipt of a pension under the War Pensions Act, 1915, in respect of her total disablement, or was in receipt of a pension under the Pensions Act, 1926, shall be exempt from that instalment.
- 15 (4) In addition to the classes of women referred to in the *last preceding* subsection, the Governor-General may by Order in Council exempt wholly or in part from the emergency unemployment charge on income other than salary or wages any class or classes of women specified in 20 that Order.

25 (5) Section eleven of the Unemployment Amendment Repeal. Act, 1932, shall be deemed to be repealed on the first day of April, nineteen hundred and thirty-five :

Provided that all moneys that have become due and payable before that date and all fines or other penalties incurred before that date may be recovered and enforced as if this section had not been passed.

30 6. Every male Native within the meaning of the Native Land Act, 1931, who has attained the age of *twenty* years shall, notwithstanding that he may not have elected to become liable for the general unemployment levy, be liable, to the same extent as if he were a European, for the emergency unemployment charge on income other than salary or wages derived by him for the 35 year ending on the thirty-first day of March, nineteen hundred and thirty-five, or on the corresponding date in any year thereafter.

40 7. (1) The members of the Board, other than the Minister or the Commissioner, shall be entitled to receive 45 out of the Unemployment Fund such remuneration as may from time to time be appropriated by Parliament for that purpose.

45 (2) This section is in substitution for section twenty-seven of the Unemployment Amendment Act, 1931, and that section is hereby accordingly repealed.

Special provisions as to liability of Natives for emergency unemployment charge.

Remuneration of members of Board.

Repeal.

(3) This section shall be deemed to have come into force on the *third* day of July, nineteen hundred and *thirty-four*.

Section 18 of
principal Act
amended.

8. Section eighteen of the principal Act is hereby amended by repealing paragraph (b), and substituting the 5 following paragraph:—

“(b) To take such steps as it deems necessary in relief of unemployment to ensure proper co-operation between Departments of State, local authorities, public bodies, and other 10 persons and authorities engaged in carrying out public works or relief works.”

Removal of
restriction as to
payment of
sustenance
allowances.

As to payment
in cash of
unemployment-
relief tax.

9. Section twenty of the principal Act is hereby amended as from the passing of that Act by repealing subsection three thereof. 15

10. (1) Subsection two of section twenty of the Unemployment Amendment Act, 1931, is hereby amended as from the passing of that Act as follows:—

(a) By omitting the word “special”, and substituting the word “any”; and 20

(b) By adding the following words: “All moneys received in cash pursuant to any such regulations shall be paid into the Unemployment Fund”.

(2) The validity of any regulations made (whether 25 before or after the passing of this Act) for the purposes of subsection two of section twenty of the Unemployment Act, 1931, shall not be questioned on the ground of the generality of the authority which such regulations confer or purport to confer for the payment in cash of any 30 unemployment-relief tax.

Section 13 of
Amendment
Act, 1931,
amended.

11. Section thirteen of the Unemployment Amendment Act, 1931, is hereby amended by omitting from subsection two the words “prescribed by section four hereof”, and substituting the words “for the time being 35 prescribed”.

Section 18 of
Amendment Act,
1931, affected.

See Reprint
of Statutes,
Vol. VII, p. 321

12. Notwithstanding anything to the contrary in section eighteen of the Unemployment Amendment Act, 1931, interest of the kind referred to in section one hundred and seventeen of the Land and Income Tax 40 Act, 1923, shall, for the purposes of the assessment of the emergency unemployment charge, be deemed to be and at all times heretofore to have been part of the assessable income of the holder of the debenture in respect of which such interest is paid. 45

- 13.** In any action in a Magistrate's Court for the recovery of unemployment-relief tax, if the summons is served on the defendant at least thirty days before the day appointed for hearing, then, unless within the time limited by law for filing a notice of intention to defend an action in that Court notice of that intention is duly filed by or on behalf of the defendant, judgment shall be given for the amount claimed and costs without allowing any defence, and without it being necessary for any person to appear in Court on behalf of the Crown or to prove the liability of the defendant.
- 14.** No statute of limitations shall bar or affect any action or remedy for the recovery of any unemployment-relief tax.
- 15.** Notwithstanding anything to the contrary in the Justices of the Peace Act, 1927, an information in respect of any offence against the principal Act (including any amendment thereof and any regulations made thereunder) may be laid at any time within four years after the termination of the year in which the offence was committed.
- 16.** The enactments specified in the Schedule hereto are hereby repealed to the extent indicated in that Schedule:
- 25.** Provided that any moneys that have become due and payable as unemployment-relief tax and all fines and other penalties incurred under any such enactment may be recovered and enforced as if this section had not been passed.

Recovery of
unemployment-
relief tax in
Magistrate's
Court.

Cf. 1923, No. 21,
s. 139
See Reprint
of Statutes,
Vol. VII, p. 327

No limitation
of action to
recover unem-
ployment-relief
tax.

Cf. 1923, No. 21,
p. 144
See Reprint
of Statutes,
Vol. VII, p. 328

Information for
offence may be
laid within four
years.

Repeal of spent
provisions.

SCHEDULE.

Schedule.

ENACTMENTS REPEALED.

Title of Act.	Extent of repeal.
1931, No. 9.—The Unemployment Amendment Act, 1931	Section 7, subsections (1) and (3). Section 13, subsection (1). Section 14. Section 16, subsection (1).
1931, No. 44.—The Finance Act, 1931 (No. 4)	Section 32, subsections (2) and (3).