

PREVENTION AND RELIEF OF  
UNEMPLOYMENT (AMENDMENT)  
ACT.

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Act No. 50, 1930.

George V.  
No. 50, 1930.

An Act to reconstitute the Council for the prevention and relief of unemployment; to make further provision for the assessment and collection of Unemployment Relief Tax; to amend the Prevention and Relief of Unemployment Act, 1930, and certain other Acts; and for purposes connected therewith. [Assented to, 22nd December, 1930.]

**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:—

Short title.

**1.** (1) This Act may be cited as the "Prevention and Relief of Unemployment (Amendment) Act, 1930."

(2) The Prevention and Relief of Unemployment Act, 1930, is in this Act referred to as the Principal Act.

Amendment of  
Act No. 34, 1930.

Sec. 4.

**2.** (1) The Principal Act is amended—

(a) by omitting section four and by inserting in lieu thereof the following new section:—

Council.

**4.** There shall be a Council for the prevention and relief of unemployment which shall consist of the Colonial Treasurer, the Minister for Labour and Industry, and the Minister for Local Government.

(b)

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- (b) by omitting section five; Sec. 5.  
(c) by omitting paragraphs (e) and (f) of section six. Sec. 6 (e)(f).

(2) Upon the commencement of this Act the members of the Council for the prevention and relief of unemployment other than the Colonial Treasurer, the Minister for Labour and Industry, and the Minister for Local Government shall cease to hold office as such members.

**3. The Principal Act is further amended—**

Further amend-  
ment of Act  
No. 34, 1930.

- (a) by inserting at the end of subsection one of section thirteen the following new paragraph:— Sec. 13 (1).

(c) in payment to the Consolidated Revenue Fund of any amounts expended from that fund by any Government department or agency during the financial year ending the thirtieth day of June, one thousand nine hundred and thirty-one, in the maintenance and/or relief of the unemployed.

- (b) (i) by inserting in paragraph (h) of section seventeen after the word "person" the words "resident in Australia"; Sec. 17.  
(ii) by omitting from the same paragraph the word "eighty" and by inserting in lieu thereof the words "one hundred";  
(iii) by inserting at the end of paragraph (i) of the same section the words "so far as payments made prior to the first day of January, one thousand nine hundred and thirty-one are concerned, and the income from employment of an employee while he is paid at a rate of less than two pounds per week, or the equivalent hourly or daily rate so far as payments made after the first day of January, one thousand nine hundred and thirty-one, are concerned";

(c)

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Sec. 18.

(c) by omitting from section eighteen the words "distributed to its shareholders within six months after the close of the income year" and by inserting in lieu thereof the words "within six months after the close of the income year distributed to its shareholders in respect of shares registered upon a register situate in the State or distributed to resident shareholders in respect of shares registered upon a register situate inside or outside the State";

Sec. 22.

(d) by inserting at the end of section twenty-two the following new subsections:—

(2) The Commissioner may exercise all the powers of the board constituted under sections eighty-eight and eighty-nine of the Principal Act in respect of any assessment where the tax assessed does not exceed the sum of five pounds.

(3) The Commissioner may also make such assessment or alteration in an assessment as he considers necessary to meet cases in which, owing to a change in the class of a taxpayer's income, tax would otherwise be avoided, or double taxation would result.

New s. 23A.

(e) by inserting next after section twenty-three the following new section:—

Pensions, &c.

23A. With regard to the Unemployment Relief tax payable upon income from employment consisting of pensions, superannuation, or retiring allowances, the person or authority making the payments shall, for the purposes of this Act, be deemed to be an employer, and every person receiving such income shall be deemed to be an employee, and the provisions of section twenty-three shall apply accordingly.

The tax payable on payments of such income made on and after the first day of July, one thousand nine hundred and thirty, and prior to the commencement of the Prevention and Relief

Relief of Unemployment (Amendment) Act, 1930, shall also be collected by deduction from payments made subsequent to such commencement. Such arrears may be deducted by instalments over the six months ensuing after the said commencement, or as approved by the Commissioner.

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