

PREVENTION AND RELIEF OF
UNEMPLOYMENT (AMENDMENT)
ACT.

Act No. 26, 1931.

George V,
No. 26, 1931.

An Act to continue the provisions of Part II of the Prevention and Relief of Unemployment Act, 1930, as amended by subsequent Acts; to apply the provisions of that Act to the assessment and collection of the Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1931; and for purposes connected therewith. [Assented to, 3rd July, 1931.]

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 :—

Short title.

1. (1) This Act may be cited as the "Prevention and Relief of Unemployment (Amendment) Act, 1931."

(2)

**Prevention and Relief of Unemployment
(Amendment) Act.**

203

No. 26, 1931.

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

(3) The Principal Act as amended by this Act may be cited as the Prevention and Relief of Unemployment Act, 1930-1931.

(4) This Act shall be deemed to commence on the first day of July, one thousand nine hundred and thirty-one.

2. The Principal Act is amended—

Amendment of
Act No. 34, 1930,

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

Sec. 11.
(Duration of
Part II.)

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

Sec. 13 (1).
(Application
of Fund.)

3. The Principal Act is further amended by inserting after section twenty-four the following new Part:—

Further
amendment of
Act No. 34, 1930,

PART IVA.

New Part
IVA.

FURTHER PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX.

24A. (1) Subject to the provisions of this Act, unemployment relief tax at the rates declared by the Unemployment Relief Tax Act, 1931, shall be paid to the Commissioner in respect of—

Unemploy-
ment relief
tax.

- (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-one (or such other period 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-one (or such other period as may be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof);
- (c)

**Prevention and Relief of Unemployment
(Amendment) Act.**

(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-one.

(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 levying, assessment, collection, and payment of the Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1931.

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

- Sec. 14. (a) by omitting the word “thirty” from the definition of “net assessable income” in subsection two of section fourteen and by inserting in lieu thereof the word “thirty-one”;
- Sec. 15. (b) by omitting from subsection one of section fifteen the figures “1930” and by inserting in lieu thereof the figures “1931”;
- 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 of 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-one”;
- 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 “1931.”