

PREVENTION AND RELIEF OF  
UNEMPLOYMENT (FURTHER  
AMENDMENT) ACT.

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.]

George V.  
No. 15, 1932.

**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:—

PART I.

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

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

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

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

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

(b)

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

**No. 15, 1932.**

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 amend-  
ment 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, 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)

- (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) 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 Sec. 19. nineteen the 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)

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

**No. 15, 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) Act, 1932, is amended—

Amendment  
of Act No. 5  
1932.

New s. 4A.

(a) by inserting in Division 1 of Part II thereof next after section four the following new section :—

Operation of  
Division 3 of  
this Part.

4A. (1) For the purpose only of enabling the Governor and the Governor-General of the 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)

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

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No. 15, 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 <sup>New</sup> 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 <sup>Commence-</sup>  
day of July, one thousand nine hundred and <sup>ment of</sup>  
thirty-two. <sup>Division 3.</sup>

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

- (f) (i) by inserting in subsection two of <sup>Sec. 14 (2).</sup>  
section fourteen at the end of the  
definition of "Employer" the follow-  
ing words :—

"Employer" also includes the  
Crown in right of the Com-  
monwealth of Australia in  
relation to persons in respect  
of whom any such arrange-  
ment 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)

- (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.

Sec. 23.  
New subsec.  
(7).

- (g) by inserting at the end of section twenty-three the following new subsection :—

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

Sec. 1 (3).  
(Division  
into Parts.)

- (c) by inserting at the end of subsection three of section one the following words :—

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