

PREVENTION AND RELIEF OF
UNEMPLOYMENT (AMEND-
MENT) ACT.

Act No. 5, 1932.

An Act to authorise the Governor to make arrangements with the Governor-General of the Commonwealth of Australia in relation to the collection of taxation imposed by the law of this State on salaries and allowances of certain Commonwealth officers and employees; to amend the Prevention and Relief of Unemployment Act, 1930-1931; and for purposes connected therewith. [Assented to, 30th March, 1932.]

George V.
No. 5, 1932.

BE

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

No. 5, 1932.

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 :—

PART I.

PRELIMINARY.

Short title
and division
into Parts.

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

(2) The Prevention and Relief of Unemployment Act, 1930-1931, as amended by this Act, may be cited as the "Prevention and Relief of Unemployment Act, 1930-1932."

(3) This Act is divided into Parts as follows :—

PART I.—PRELIMINARY.

PART II —ARRANGEMENTS FOR COLLECTION BY
THE COMMONWEALTH OF CERTAIN TAXATION.

DIVISION 1.—*Authority to make arrangements.*

DIVISION 2.—*Consequential amendments of
Prevention and Relief of Unemployment
Act, 1930-1931.*

PART II.

ARRANGEMENTS FOR COLLECTION BY THE COMMON-
WEALTH OF CERTAIN TAXATION.

DIVISION 1.—*Authority to make arrangements.*

2. (1) The Governor may arrange with the Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, that the taxation under the law of the State of New South Wales of the salaries and allowances of the persons referred to in subsection four of section nineteen of the (Commonwealth) Financial Emergency Acts, 1931, to the extent to which such taxation is permitted by or under that section, shall be deducted from the periodical payments
of

Arrange-
ments
with the
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of the salary and allowances of those persons and shall be paid to the State of New South Wales in such manner and at such times as are provided by the arrangement.

(2) Expressions used in subsection one of this section shall have the meanings which those expressions bear in subsection four of section nineteen of the (Commonwealth) Financial Emergency Acts, 1931.

3. Where any arrangement under section two of this Act has been entered into the Governor shall by proclamation published in the Gazette notify the fact that such arrangement has been entered into.

Proclamation
of arrange-
ment in the
Gazette.

The notification shall set out in full the terms of such arrangement.

4. (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, 1931, the provisions of Division 2 of this Part of this Act shall have force and effect upon the passing of this Act.

Operation of
Division 2 of
this Part.

(2) Save as provided in subsection one of this section, the provisions of Division 2 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 2 of this Part of this Act shall have full force and effect for all purposes.

DIVISION 2.—Consequential Amendments of Prevention and Relief of Unemployment Act, 1930-1931.

5. This Division shall be deemed to have commenced upon the first day of July, one thousand nine hundred and thirty-one.

Commence-
ment of
Division 2.

6.

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Amendment
of Act No. 34,
1930, s. 24A;
Act No. 26,
1931, s. 3.

6. The Prevention and Relief of Unemployment Act, 1930-1931, is amended by adding at the end of subsection three of section 24A the following new paragraphs:—

Sec. 14 (2).

(f) (i) by inserting in subsection two of section fourteen at the end of the definition of “employer” the following words:—

“Employer” also includes the Crown in right of the Commonwealth of Australia in relation to persons in respect of whom any such arrangement as is referred to in section four of the Prevention and Relief of Unemployment (Amendment) Act, 1932, may be or has been entered into;

(ii) by inserting at the end of the definition of “Income from employment” in the same section 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 four 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.

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