

PREVENTION AND RELIEF OF  
UNEMPLOYMENT (AMENDING)  
ACT.

Act No. 56, 1932.

An Act to amend the Prevention and Relief of Unemployment Act, 1930-1932, as amended by subsequent Acts, in certain respects; and for purposes connected therewith. [Assented to, 21st December, 1932.]

George V.  
No. 56. 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:—

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

Short title.

(2) The Prevention and Relief of Unemployment Act, 1930-1932, is in this Act referred to as the Principal Act.

(3) The Principal Act, as amended by subsequent Acts and this Act, may be cited as the Prevention and Relief of Unemployment Acts, 1930-1932.

**2.** (1) The Principal Act is amended by inserting after subsection two of section fourteen the following subsection:—

Amendment  
of Act No.  
34, 1930.

(3) The Commissioner may agree with any employer who is not bound to collect tax from an employee that as from the date specified in the agreement the employer shall assume the obligation of collecting tax upon the income of his employees which would if he were so bound be income from employment, and as from a date specified in the agreement that income shall be deemed to be income from employment for the purposes of this Act.

Sec. 14.  
(Income  
from  
employ-  
ment.)

(2)

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

No. 56, 1932.

(2) This section shall be deemed to have commenced on the first day of July, one thousand nine hundred and thirty-two.

Further  
amendment of  
Act No. 34,  
1930.  
Sec. 17.  
(Exemptions.)

3. (1) The Principal Act, as amended by subsequent Acts, is further amended—

(a) by inserting at the end of paragraph (j) of section seventeen the following words and paragraph:—

“ or upon approved works within the meaning of section five of the (Commonwealth) Loan (Unemployment Relief Works) Act, 1932.

But the exemption provided in this paragraph shall not extend to a person whose employment is of a permanent nature;

(k) the income from employment of officers, seamen, and others employed on ships trading between Australia and New Zealand and who are on New Zealand articles ;

Sec. 23.  
(Tax on  
income  
from  
employ-  
ment.)

(b) (i) by omitting the proviso to paragraph (a) of subsection one of section twenty-three and by inserting in lieu thereof the following words:—

Provided that where an employee is paid weekly the income from employment of an employee earned in any week after the commencement of the Prevention and Relief of Unemployment (Income from Employment) Act, 1932, does not exceed three pounds ten shillings, no greater amount of Unemployment Relief Tax than the amount specified hereunder shall be so collected in respect of the income from employment so earned in such week:—

One shilling—Where income from employment is not less than two pounds and does not exceed two pounds ten shillings.

One

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

399

No. 56, 1932.

One shilling and sixpence—Where income from employment exceeds two pounds ten shillings and does not exceed three pounds.

Two shillings—Where income from employment exceeds three pounds but does not exceed three pounds ten shillings.

Provided further that where an employee is paid fortnightly the income from employment of an employee earned in any fortnight after the commencement of the Prevention and Relief of Unemployment (Income from Employment) Act, 1932, does not exceed seven pounds, no greater amount of Unemployment Relief Tax than the amount specified hereunder shall be so collected in respect of the income from employment so earned in such fortnight:—

Two shillings—Where income from employment is not less than four pounds and does not exceed five pounds.

Three shillings—Where income from employment exceeds five pounds and does not exceed six pounds.

Four shillings—Where income from employment exceeds six pounds but does not exceed seven pounds.

Provided further that where an employee is paid at other than weekly or fortnightly intervals, and the income from employment earned in any week does not exceed three pounds ten shillings, no greater amount of Unemployment Relief Tax than the amounts set out in the first proviso to this paragraph (a) shall be paid in respect of the income from employment earned in such week.

(ii)

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

(ii) by inserting after subsection four of the same section the following new subsections:—

(4A) Where the Commissioner is satisfied—

(a) that an employer has purchased Unemployment Relief Tax Stamps for the purpose of stamping the prescribed record of wages; and

(b) that such stamps have been so lost or destroyed that they will not be used by any person for the purpose of stamping a record of wages,

he may exempt such employer from compliance with such part of the provisions of paragraphs (b) and (c) of subsection one of this section as he considers just.

(4B) Every employer shall preserve his stamped record for a period of three years from the last date of payment shown thereon:

Provided that any employer may, with the consent in writing of the Commissioner, destroy any such record at any time during such period.

(iii) by omitting from subsection five of the same section the words “ a misdemeanour, and shall be liable ” and by inserting in lieu thereof the words “ an offence against this Act, and shall be liable upon conviction by a court of summary jurisdiction to a penalty not exceeding two hundred pounds or upon conviction upon indictment ”;

(iv) by inserting at the end of subsection six of the same section the words “ or upon conviction upon indictment to imprisonment for a term not exceeding twelve months, and the court before which the employer is convicted may at the time of the conviction

or

Prevention and Relief of Unemployment  
(Amending) Act.

101

No. 58, 1932,

or at any time thereafter order the payment of the amount of tax and/or fine certified by the Commissioner to be unpaid ”;

(v) by inserting next after subsection six of the same section the following subsections:—

Averment of  
prosecutor  
sufficient.

(6A) (a) In any prosecution under this section the averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim shall be prima facie evidence of the matter or matters averred.

cf. (Common-  
wealth) Income  
Tax Assessment  
Act, 1922-1931,  
s. 83.

(b) This subsection shall apply to any matter so averred although—

(i) evidence in support or rebuttal of the matter averred or of any other matter is given by witnesses; or

(ii) the matter averred is a mixed question of law and fact, but in that case the averment shall be prima facie evidence of the fact only.

(c) Any evidence given by witnesses in support or rebuttal of the matter so averred shall be considered on its merits and the credibility and probative value of such evidence shall be neither increased nor diminished by reason of this subsection.

(d) The foregoing provisions of this subsection shall not apply to—

(i) an averment of the intent of the defendant to proceedings; or

(ii) to proceedings for an indictable offence.

(e) This subsection shall not lessen or affect any onus of proof otherwise falling on the defendant.

(6B) Any proceedings in respect of an offence against this section or against any regulations made in respect of the matters therein referred to may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of  
the

**No. 56, 1932.**

the Commissioner, and may be taken by him or by some person appointed by him in writing, either generally or in a particular case.

Amendment of  
Act No. 22, 1932,  
s. 2 (a).  
(Consequential.)

(2) The Prevention and Relief of Unemployment (Income from Employment) Act, 1932, is amended by omitting paragraph (a) of section two.

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