

FINANCES ADJUSTMENT  
(RELIEF OF UNEMPLOYMENT  
AND PUBLIC SERVICE  
SALARIES) ACT.

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Act No. 3, 1933.

An Act to continue the provisions of Part II of  
the Prevention and Relief of Unemploy-  
ment Acts, 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

George V.  
No. 3, 1933.

**Finances Adjustment (Relief of Unemployment and  
Public Service Salaries) Act.**

Act, 1933; to extend the provisions of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts, to the making of arrangements in respect of Unemployment Relief Tax imposed by the Unemployment Relief Tax Act, 1933; to provide for the furnishing of certain returns to the Commissioner of Taxation; to continue the provisions of the Public Service Salaries Act, 1931-1932, as amended by subsequent Acts; for these and other purposes to amend the Prevention and Relief of Unemployment Acts, 1930-1932, the Prevention and Relief of Unemployment (Amendment) Act, 1932, the Public Service Salaries Act, 1931-1932, and certain other Acts; and for purposes connected therewith. [Assented to, 30th June, 1933.]

**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.**

**PRELIMINARY.**

**Short title.**

**1.** This Act may be cited as the "Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act, 1933."

**Division  
into Parts.**

**2.** This Act is divided into Parts, as follows:—

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—ss. 3-6.

DIVISION 1.—*Amendment of Prevention and Relief  
of Unemployment Acts, 1930-1932*—ss. 3-5.

DIVISION

DIVISION 2.—*Amendment of Prevention and Relief of Unemployment (Amendment) Act, 1932*  
—s. 6.

**PART III.—AMENDMENT OF PUBLIC SERVICE SALARIES  
Act, 1931-1932, AS AMENDED—s. 7.**

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**PART II.**

DIVISION 1.—*Amendment of Prevention and Relief of Unemployment Acts, 1930-1932.*

**3.** This Division of this Part of this Act shall commence on the first day of July, one thousand nine hundred and thirty-three.

**4.** The Prevention and Relief of Unemployment Acts, 1930-1932, is amended by inserting next after section 23A the following new sections:—

23B. (1) The Commissioner may, from time to time, by notice published in the Gazette, require every employer to furnish a return as to the following matters:—

- (a) the total number of his employees;
  - (b) the number of such employees comprising any group the earnings of each of the members of which in each week during the period specified in the notice falls within the limits for a group specified in the notice;
  - (c) the total amount derived from the employer by the persons comprising each such group during the period specified in the notice, or during any specified part of such period;
  - (d) the amount (if any) collected by the employer for Unemployment Relief Tax from the employees comprising each such group during the period specified in the notice or during any specified part of such period;
- or as to such similar matters as are prescribed.

(2)

**Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act.**

(2) The period specified in the notice may be a period either before or after the commencement of Part II of the Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act, 1933, or partly before and partly after such commencement.

(3) Every employer shall, in the manner and within the time specified in the notice, or within such further time as the Commissioner may allow either generally or in any particular case, send or deliver to the Commissioner a return for the period specified in the notice.

Such return shall set forth correct particulars of the matters referred to therein, shall be signed by the employer, or where the employer is a company, by the public officer of the company, or where the employer being a corporation has no public officer, by the secretary or chief executive officer of the corporation:

Provided that if any employer is absent from the State of New South Wales, or is incapable, by reason of physical or mental infirmity, of making the return within the time specified in the notice or allowed by the Commissioner, the return may be made, signed and verified by the person to whom the management of the affairs of such employer is for the time being committed.

Authority  
to disclose  
information  
in returns  
to the  
Government  
Statistician.

ef. Act  
No. 35, 1928,  
s. 6.

23c. (1) Notwithstanding anything contained in this Act, or in the Principal Act, the Commissioner may furnish to the Government Statistician for New South Wales any information disclosed by the returns under section 23B of this Act.

(2) Before any such information is so furnished, the Government Statistician and every officer or employee of the Bureau of Statistics and Economics shall take and subscribe before a justice of the peace such oath of fidelity and secrecy as may be prescribed.

(3)

(3) If the Government Statistician or any such officer or employee acts in the execution of his office in relation to any such return before he has taken the prescribed oath he shall be liable to a penalty of not less than ten and not more than one hundred pounds.

(4) The Government Statistician and every such officer or employee who without lawful excuse makes a record of or reveals the name of any employer who has furnished a return pursuant to section 23B of this Act, or the particulars contained in any such return, shall be guilty of a misdemeanour, and shall be liable to imprisonment for any term not exceeding two years, with or without hard labour.

(5) Any person who has held the office of Government Statistician, or who has been an officer or employee of the Bureau of Statistics and Economics or who has performed any duty under this Act in the said Bureau and who reveals any information as to any employer who has furnished a return pursuant to section 23B of this Act, or as to any of the particulars contained in any such return, to any person other than a person to whom he has been authorised by the Commissioner to communicate it, shall be guilty of a misdemeanour and shall be liable to imprisonment for any term not exceeding two years, with or without hard labour.

(6) The Government Statistician shall not, nor shall the Commissioner or any officer or employee of the Bureau of Statistics and Economics, or any officer appointed to act in the administration of the Principal Act, be required to produce in any Court any return made pursuant to section 23B of this Act, or to divulge or communicate to any Court the name of any employer who has made any such return, or any of the particulars contained in any such return, except as may be necessary for the purpose of carrying into effect the provisions of this Act.

(7) Nothing in this section shall prevent the Government Statistician from compiling from such returns, and publishing statistics based on the particulars contained in such returns; but such statistics shall

**Finances Adjustment (Relief of Unemployment and  
Public Service Salaries) Act.**

**Further  
Amendment of  
Act No. 34,  
1930.**

**Sec. 11.  
(Duration  
of Part II.)**

**New Part  
IVc.**

shall not disclose the name of any employer who has made any such return nor the particulars contained in any particular return.

**5.** The Prevention and Relief of Unemployment Acts, 1930-1932, is further amended—

- (a) by omitting from section eleven the word “thirty-three” and by inserting in lieu thereof the word “thirty-four”;
- (b) by inserting next after section 24B the following new Part:—

**PART IVc.**

**PROVISIONS RELATING TO UNEMPLOYMENT RELIEF  
TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1933.**

**Incidence  
of Tax.**

24c. (1) Subject to the provisions of this Act, unemployment relief tax at the rates declared by the Unemployment Relief Tax Act, 1933, shall be paid to the Commissioner in respect of—

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

(2)

(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, 1933.

(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 "Net Sec. 14. assessable income" in subsection two of section fourteen the word "thirty" and by inserting in lieu thereof the word "thirty-three";
- (b) by omitting from subsection one of section Sec. 15. fifteen the figures "1930" and by inserting in lieu thereof the figures "1933";
- (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 nineteen the Sec. 19. word "thirty" wherever occurring and by inserting in lieu thereof the word "thirty-three";
- (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 "1933";
- (e) by inserting in section three next after the matter Sec. 3. relating to Part IVB the following words:—  
(Division into Parts.)

**PART IVc.—PROVISIONS RELATING TO UNEMPLOYMENT RELIEF TAX AT THE RATES DECLARED BY THE UNEMPLOYMENT RELIEF TAX ACT, 1933.**

**Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act.**

**DIVISION 2.—Amendment of Prevention and Relief of Unemployment (Amendment) Act, 1932.**

Amendment of Act No. 5, 1932.

**6.** The Prevention and Relief of Unemployment (Amendment) Act, 1932, is amended—

**New sec. 4B.**

(a) by inserting in Division 1 of Part II next after section 4A the following new section:—

Operation of Division 4 of this Part.

**4B.** (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, 1933, the provisions of Division 4 of this Part of this Act shall have force and effect upon the passing of the Finances Adjustment (Relief of Unemployment and Public Service Salaries) Act, 1933.

(2) Save as provided in subsection one of this section the provisions of Division 4 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 4 of this Part of this Act shall have full force and effect for all purposes.

**New Division 4.**

(b) by inserting next after section eight the following new division:—

**DIVISION 4.—Consequential Amendments of the Prevention and Relief of Unemployment Acts, 1930-1932.**

Commencement of Division 4.

9. This Division shall commence on the first day of July, one thousand nine hundred and thirty-three.

10. The Prevention and Relief of Unemployment Acts, 1930-1932, is amended by inserting at the end of subsection three of section 24c the following new paragraphs:—

(f) (i) by inserting in subsection two of Sec. 14. 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 4B of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts, may be or has been entered into.

(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 4B of the Prevention and Relief of Unemployment (Amendment) Act, 1932, as amended by subsequent Acts 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

**24**  
**No. 8, 1933.**

**Finances Adjustment (Relief of Unemployment and  
Public Service Salaries) Act.**

salaries and allowances of those persons be deemed to be bound to collect tax from those persons.

**Sec. 23.**

(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. 23B.**

(h) by inserting at the end of section 23B, the following new subsection:—

(4) 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 4.—Consequential Amendment of the Prevention and Relief of Unemployment Acts, 1930-1932.*

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**PART III.**

**AMENDMENT OF PUBLIC SERVICE SALARIES ACT, 1931-1932,  
AS AMENDED.**

**Amendment  
of Act No.  
29, 1931,  
s. 6.**

**7.** (1) The Public Service Salaries Act, 1931-1932, as amended by subsequent Acts, is amended by omitting section six and by inserting in lieu thereof the following section:—

**Duration of  
Act.**

6. The provisions of this Act shall cease to have effect on the thirtieth day of June, one thousand nine hundred and thirty-four.

**Citation of  
Act No. 29,  
1931, as  
amended.**

(2) The Public Service Salaries Act, 1931-1932, as amended by subsequent Acts and by this Act, may be cited as the Public Service Salaries Act, 1931-1933.

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**UNEMPLOYMENT**