
Income (Unemployment Relief) Tax Act. 21 GEO. V. No. 1,

LABOUR.

<i>Income (Unemployment Relief) Tax Act of 1930</i> ..	21 Geo. V. No. 1
<i>Inspection of Machinery and other Acts Amendment Act of 1930</i>	21 Geo. V. No. 6
<i>Workers' Homes Acts Amendment Act of 1930</i> ..	21 Geo. V. No. 16
<i>Unemployed Workers Insurance and Income (Unemployment Relief) Tax Acts Amendment Act of 1930</i>	21 Geo. V. No. 38
<i>Industrial Conciliation and Arbitration Act Amendment Act of 1930</i>	21 Geo. V. No. 42

21 Geo. V. No. 1.
THE
INCOME
(UNEMPLOYMENT
RELIEF) TAX
ACT OF 1930.

An Act to Alleviate Unemployment, to Encourage Employment; to Impose an Income (Unemployment Relief) Tax, to provide for the Assessment and Collection of such Tax; and for other purposes.

[ASSENTED TO 29TH JULY, 1930.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

PART I.—
PRELIMINARY.

PART I.—PRELIMINARY.

Short title.

1. This Act may be cited as **"The Income (Unemployment Relief) Tax Act of 1930."*

Parts of Act.

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

PART I.—PRELIMINARY;

PART II.—EXEMPTIONS AND EXEMPTED INCOME;

PART III.—INCOME FROM EMPLOYMENT—LEVY AND COLLECTION OF TAX;

PART IV.—(A) INCOME OTHER THAN INCOME FROM EMPLOYMENT—LEVY AND COLLECTION OF TAX;

PART IV.—(B) INCOME FROM EMPLOYMENT IN RELATION TO OFFICERS OF THE COMMONWEALTH—LEVY AND COLLECTION OF TAX;

PART V.—MISCELLANEOUS.

* Amended by Part III. of *"The Unemployed Workers Insurance and Income (Unemployment Relief) Tax Acts Amendment Act of 1930"* (21 Geo. V. No. 38, page 13006), and consolidated title *"The Income (Unemployment Relief) Tax Acts of 1930"* given.

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PRELIMINARY.

3. In this Act, unless the context otherwise indicates Definitions.
or requires, the following terms have the meanings
respectively assigned to them, that is to say :—

- “Commissioner”—The Commissioner of Taxes Commissioner.
appointed under the Income Tax Acts;
- “Company” includes every body corporate how- Company.
soever incorporated and whether under
the laws of Queensland or elsewhere, and
wherever the head or principal office or
principal place of business may be;
- “Director of Labour”—The Director of Labour Director of Labour.
appointed under * “*The Labour Exchanges Act
of 1915*”: the term where necessary includes
any officer deputed for the time being to act
for the Director of Labour;
- “Employee”—Any person, male or female, in any Employee.
manner engaged or employed by an employer
in work of any kind whatsoever subject to the
direction and control of an employer; and
whether the employee’s remuneration is to
be according to time or by a system providing
for an incentive wage, or on the basis of
payment by results or otherwise howsoever:
the term also includes every person whilst
employed by the Crown or any Minister of
the Crown, or any corporation or officer by
virtue of the provisions of any Statute
representing or acting as the agent of the
Crown:
- The term in relation to income from
employment (as hereinafter defined) shall
also mean and include any director, manag-
ing director, manager, or officer in charge of
any company, society, association, institution,
public authority corporate or unincorporate;
- “Employer”—Any person, company, corporation, Employer.
firm, or association employing one or more
employees whether on behalf of himself or
any other person: the term includes every
managing director or manager of any
company, firm, or association, corporate or
unincorporate, and every manager for any
employer, also local authorities, harbour

* 6 Geo. V. No. 6, *supra*, page 6851.

boards, water authorities, the Brisbane City Council, and all other local bodies constituted by or under any Act: the term also includes the Crown and any Minister of the Crown, and any corporation or officer by virtue of the provisions of any Statute representing or acting as the agent of the Crown;

Fund.

“Fund”—The Unemployment Relief Fund constituted by this Act (referred to in this Act as “the Fund”);

Income from
employment.

“Income from employment” means income earned in or derived in or from whatever source in Queensland, and consisting of earnings, salary, wages, allowances, fees, commission, and every other emolument, remuneration, or consideration whatsoever (whether in cash or kind) paid, delivered, given, or rendered, whether at once or from time to time or at any intervals of time, for any employment, service, work, or labour rendered or done by any person in the capacity of an employee:

Provided that the term shall not include any allowance to cover expenses actually incurred by an employee in his capacity as an employee, other than allowances for board and quarters;

Provided further that any person whose income was derived in part from salary or wages and in part from earnings arising from the use by him of any horses or vehicles or other asset provided by him for the purpose of earning such salary or wages (whether such income does or does not include income from any other source) shall be liable to pay Income (Unemployment Relief) Tax under Part IV. of this Act and shall not be liable to pay Income (Unemployment Relief) Tax under Part III. of this Act:

Provided that any employer having under his control any such employee shall furnish a list to the Commissioner showing thereon the names of his employees receiving such allowance together with the amount of such allowance and the amount paid by way of salary or wages.

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PRELIMINARY.
PART I.—

“Income Tax Acts”—*“*The Income Tax Acts, 1924 to 1929,*” or any Act amending the same and the regulations thereunder; Income Tax Acts.

“Minister”—The Secretary for Labour and Industry or other Minister for the time being administering this Act; Minister.

“Person” includes any corporation, company, society or association, public authority, partnership or firm, or any body of persons corporate or unincorporate; Person.

“Prescribed”—Prescribed by this Act; Prescribed.

“Regulations”—Regulations made under the authority of this Act; Regulations.

“Tax”—The Income (Unemployment Relief) Tax charged and levied and to be collected and paid under this Act; Tax.

“Unemployment Insurance Acts”—†“*The Unemployment Insurance Acts, 1922 to 1927,*” and any regulations thereunder or any Act amending the same; Unemployment Insurance Acts.

“This Act”—This Act and all Orders in Council and regulations made thereunder. This Act.

PART II.—
EXEMPTIONS
AND
EXEMPTED
INCOME.

PART II.—EXEMPTIONS AND EXEMPTED INCOME.

4. (1.) This Act shall not apply to the income of the Governor of Queensland so far as respects the emoluments of his office as Governor. Exemptions. Governor.

(2.) This Act shall not apply to the official salary of any foreign consul. Foreign consul.

5. The following incomes shall not be subject to Income (Unemployment Relief) Tax under this Act :— Incomes not subject to tax.

‡ (i.) Invalid and old-age pensions ;

(ii.) Payments pursuant to the Workers' Compensation Acts for death or accident ;

* 15 Geo. V. No. 34; 16 Geo. V. No. 15; 17 Geo. V. No. 32; 19 Geo. V. No. 17; and 20 Geo. V. No. 18, *supra*, pages 10945, 11295, 11590, 12178, and 12481.

† 13 Geo. V. No. 28 and 18 Geo. V. No. 6, *supra*, pages 10073 and 11945.

‡ See now s. 8 of Part III. of 21 Geo. V. No. 38, *infra*, page 13006.

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- (iii.) War pensions and war gratuities granted by the Government of the Commonwealth under the **Australian Soldiers Repatriation Act 1920-1921* ;
- (iv.) War pensions paid by the Imperial Government ;
- (v.) Allowances under the State Children Act, and charitable allowances paid to natural and foster mothers by the Home Department ;
- (vi.) Unemployment sustenance payments under the Unemployed Workers Insurance Acts ;
- (vii.) Allowances in the nature of rations granted as Government relief.

PART III.—
INCOME FROM
EMPLOYMENT
—LEVY AND
COLLECTION
OF TAX.

PART III.—INCOME FROM EMPLOYMENT—LEVY AND
COLLECTION OF TAX.

Administra-
tion of this
Part III. by
Director of
Labour.

6. Subject to Part IV. (B) of this Act, the Director of Labour shall, subject to the Minister, have the general administration and the carrying out of this Part of this Act.

Income
from
employment
to be subject
to tax.

7. It is hereby declared that any person receiving income from employment from any corporation, society, association, institution, or authority, in whatever way payable, shall be a person liable to the payment of tax under this Act, notwithstanding that the income from employment may be paid wholly or in part out of income, revenues, or funds exempted from Income (Unemployment Relief) Tax under the provisions of this Act, and for the purposes of complying with the provisions of this Act any such corporation, society, association, institution, or authority shall be and be deemed to be the employer for the purposes of this Act.

Income
(Unemploy-
ment Relief)
Tax.

8. (1.) Subject to this Act, there shall be charged, levied, collected, and paid for the use of His Majesty, an Income (Unemployment Relief) Tax at the following rate, namely :—The sum of one penny for every six shillings and eight pence (or, where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the income from employment of every person :

* No. 6 of 1920 (Commonwealth), Vol. XVIII., page 14, and No. 34 of 1921 (Commonwealth), Vol. XIX., page 174.

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Provided that where the payment of wages is on an hourly basis the amount of tax payable calculated as aforesaid shall be paid on the actual earnings for any day:

Provided that if it is proved to the satisfaction of the Director of Labour that any employee, by reason of receiving income from employment in respect of broken periods, has paid in any week an amount of tax higher than the amount which he would have otherwise paid on his total earnings for such week, such employee shall be entitled to a refund of such amount of tax so overpaid.

The first levy of such tax under this section shall commence and take effect in respect of income from employment paid, delivered, given, or rendered on and from the first day of August, one thousand nine hundred and thirty.

Collection of Tax.

(2.) With regard to such tax levied and payable as aforesaid—

First levy.
Collection of tax.

(a) Every employer shall collect from his employees such tax in relation to his employees, and every employee shall pay to his employer the amount of the tax. Such collections of tax and the payment of tax shall be made at the time of such payment of such income from employment. And the employer shall remit such tax so collected to the Director of Labour.

Moreover, it shall be lawful for any employer to deduct from the income from employment of any employee such sum of money as is sufficient to pay the tax payable by such employee charged, levied, and payable as aforesaid.

† * * * * *

(b) Every employer shall keep such record as is prescribed of the income from employment paid by him to his employees, and shall affix to such record the prescribed adhesive unemployment relief tax stamps upon such payments of such income and cancel such stamps at such times and in such manner as is prescribed.

† See paragraph inserted here by s. 9 of 21 Geo. V. No. 38, *infra*, page 13006.

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- (c) Every employer shall produce such record for inspection to any person authorised either generally or in a particular case by the Minister to inspect such records, and shall, if and when required by notification published in the *Gazette*, send such record to the Minister or other authorised officer.

Moreover such record shall be submitted to the Commissioner with the Income Tax Return under the Income Tax Acts of such employer for the period covered by the Income Tax Return.

(3.) Notwithstanding anything contained in this section it shall be obligatory on every employer who employs thirty or more employees to send direct to the Director of Labour or such other officer as may be authorised by the Minister the amount of unemployment relief tax collected from or paid by his employees, from time to time and for such periods of time as may be prescribed, accompanied by a form containing such information as prescribed.

Stamps.

(4.) The necessary tax stamps required pursuant to the provisions of this section shall be prepared and issued by the Minister, who shall provide for the distribution and sale thereof.

Proceeds.

(5.) The proceeds of the sale of such tax stamps shall be paid into and form part of the Fund.

Employee
not exempt
or excused.

9. Nothing contained in this Act shall exempt or excuse any employee from the payment of tax, and, in case of any neglect or failure on the part of any employer to collect the tax from the employee, such employee shall be directly liable to pay the tax.

Operation of
s. 8.

10. The levy and payment of Income (Unemployment Relief) Tax under and pursuant to the provisions of section eight shall operate and take effect as from the first day of August, one thousand nine hundred and thirty, notwithstanding the fact that any regulations in relation thereto have not been promulgated before that date. Moreover, the tax levied and payable pursuant to the provisions of such section shall be deemed to have commenced and to have been levied and payable as from such date, and shall be due and owing and be recoverable accordingly.

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OF TAX.

Inspection
of record of
wages, &c.

11. Without in any wise limiting the provisions of this Act, every industrial inspector appointed under the provisions of **“The Industrial Conciliation and Arbitration Act of 1929,”* and every labour agent appointed under the provisions of †*“The Labour Exchanges Act of 1915,”* including every clerk of petty sessions who by reason of his office is a labour agent, every officer authorised by the Director of Labour, every police officer and any inspector who holds the position of inspector under any statute, may at any time during business operations or working hours require any employer or other person to produce for his examination and may examine wages rolls or statements of wages or any other documents prescribed by this Act to be kept by the employer, and may take extracts therefrom.

Every employer shall, when called upon by an industrial inspector or labour agent or authorised officer or police or inspector as aforesaid, produce for examination such wages rolls, statements, or other documents.

12. (1.) Any person to whom or to which the provisions of this Part of this Act applies who— Default by person.

- (a) Fails to pay the amount of tax under this Act ; or
- (b) Being an employer, fails to collect the tax from his employees and to pay the same to the Director of Labour or other authorised officer ;
- (c) Fails to duly furnish any prescribed return or information, or to comply with any requirements of the Minister or any officer as and when required by or under this Act or by the Minister or any officer ; or
- (d) Refuses or neglects to truly and fully answer any questions put to him or to produce any books, papers, or documents required of him by an officer authorised in that behalf under this Act ;

shall be guilty of an offence and shall be liable to a penalty of not less than one pound nor more than one hundred pounds.

* 20 Geo. V. No. 28, *supra*, page 12565.

† 6 Geo. V. No. 6, *supra*, page 6851.

(2.) Upon the conviction of any person for any offence against this section the Court shall order such person to pay the amount of the tax which he has failed to pay or to so collect, or to do the act which he has failed or neglected to do, within a time specified in such order, and any person who fails or neglects to duly comply with such order shall be guilty of an offence and shall be liable to a penalty of not less than twenty pounds nor more than two hundred pounds.

Any such order shall be deemed to have been duly served if it is served in the manner prescribed by this Act for the service of notices, or if it is made orally by the Court to the defendant.

13. Any person who—

False
statements.

- (a) Makes or delivers or causes or permits to be made or delivered a wages roll or statement of wages or other document purporting to represent the amount of wages for a specific period which is false in any particular, or makes or causes or permits to be made any false answer, whether orally or in writing, in relation to the amount of wages for a specific period or any matter or thing affecting his liability to pay or collect the tax ; or
- (b) By any falsehood, neglect, fraud, art, or contrivance whatsoever used or practised, or by or under any instrument made, signed, executed, taken, or received, evades or avoids or attempts to evade or avoid payment of any tax ;

shall be guilty of an offence and shall be liable to a penalty of not less than two pounds nor more than one hundred pounds, and the Court shall order him to pay to the Fund by way of additional tax a sum equal to double the amount of tax (or part thereof) the payment of which such person has evaded or avoided or attempted to evade or avoid.

Evasion of
tax.

14. Notwithstanding anything contained in the two last preceding sections, if the Minister in his absolute discretion is satisfied that any person has evaded the full tax prescribed by this Part to be paid by him, such person shall be liable to a penalty of one pound, to be imposed by the Minister, or to pay by way of additional

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tax a sum equal to double the amount of the tax (or part thereof) the payment of which such person has evaded or avoided or attempted to evade or avoid, whichever is the greater sum:

Provided that—

- (i.) The Minister may in any particular case, for reasons which he thinks sufficient, remit the penalty or additional tax or any part thereof payable under this section;
- (ii.) If the Minister considers that the circumstances of any case warrant action being taken to recover the penalty provided by either of the two last preceding sections, such action may be taken by the Minister, and in that case the penalty or additional tax which might under this section be imposed shall not be imposed.

15. (1.) Any person who by any act or default contravenes or fails to comply with any provision of this Part, or delays or obstructs or hinders the doing of any act required by this Act to be done, whether by himself or by any other person, or who aids, abets, counsels, or procures any other person to so contravene or fail to comply with any such provision, or who attempts in any wise so to do, shall be guilty of an offence against this Act. Offences generally.

(2.) Any person guilty of an offence against this Act shall, unless some other penalty is imposed in that behalf, be liable to a penalty of not less than one pound nor more than one hundred pounds. General penalty.

If such person is a company, the individual person guilty of the offence and also the managing director or other manager in Queensland of the company who knowingly permits the commission of the offence shall each of them be liable to the like punishment.

(3.) Save as by this Act is otherwise provided, all penalties imposed under this Act shall be recoverable in a summary way under **"The Justices Acts, 1886 to 1929,"* upon the complaint of any person authorised by the Recovery.

* 50 Vic. No. 17 and amending Acts, *supra*, pages 1132 *et seq.*

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Minister either generally or for the purpose of any particular case, and when recovered shall be paid into the Fund.

Costs and
expenses.

(4.) In any such proceeding for a penalty, if the court convicts the defendant it may, in addition to any penalty, order him to pay such costs as it thinks reasonable, including in such costs such expenses as have been incurred in connection with the issue and service of process and the prosecution of the complaint.

No mitiga-
tion of
minimum.

(5.) Where by this Act a minimum penalty is provided in respect of an offence, it shall not be competent for the adjudicating court to mitigate the penalty to be imposed by it to any amount below such minimum.

Evidence.

(6.) Any person who lays any complaint for an offence against this Act shall, in the absence of evidence to the contrary, be deemed to have been authorised by the Minister to lay such complaint.

The production of a telegram or other communication purporting to have been received from the Minister, or officer deputed by him to administer the provisions of this Act, and purporting to authorise any person to institute any prosecution for an offence under this Act or any proceedings, shall be admissible as evidence in the prosecution or proceedings, and shall be accepted as evidence of the authority of the officer to institute the prosecution or proceedings.

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(A) INCOME
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Commis-
sioner to
administer
this Part.

16. Subject to this Act this Part IV. of this Act shall be read and construed as one with the Income Tax Acts, herein in this Part referred to as the Principal Act; and The Commissioner shall have the general administration and the carrying out of this Part of this Act, and without limiting the generality of this provision, the provisions of the Principal Act shall be applicable to the Income (Unemployment Relief) Tax as if such tax were the income tax under the Principal Act; moreover, the provisions of sections five and six of the Principal Act shall, *mutatis mutandis*, extend and apply to this Act accordingly.

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Exemptions.

17. Subject to this Act, the following incomes, revenues, and funds shall be exempt from Income (Unemployment Relief) Tax :—

- (1) The revenues of public authorities;
- (2) The income of any society or association not carried on for the purposes of profit or gain to the individual members thereof, established for the purpose of promoting the development of the agricultural, pastoral, horticultural, viticultural, stock-raising, manufacturing, or industrial resources of Australia;
- (3) The income of any society or association not carried on for the purposes of profit or gain to the individual members thereof, established for musical purposes, or for the encouragement of music, art, science, athletics, or literature;
- (4) The income of a society registered under any Act relating to friendly societies (other than building societies) and not carried on for the purposes of profit or gain to the individual members thereof;
- (5) The income of a trade union or of an association of employers or employees registered under any Act relating to the settlement of industrial disputes;
- (6) The income and revenues of religious, scientific, public charitable, and public educational institutions;
- (7) Income derived as dividends from any company which has paid in Queensland Income (Unemployment Relief) Tax under and pursuant to the provisions of this Act on the profits of the Company from which such dividends are paid;
- (8) Income arising or accruing from debentures, stock, bonds, certificates, or Treasury bills issued by the Government of Queensland or of the Commonwealth of Australia:

Provided that this exemption shall not extend to income so arising or accruing as interest on any State loan or Commonwealth loan in cases where by the Principal Act or

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any enactment of the Parliament of the Commonwealth in force interest on any such loan is made chargeable with the payment of income tax under the Principal Act;

- (9) Income derived as interest from deposits in the Savings Bank Department of the Commonwealth Bank of Australia;
- (10) War pensions and war gratuities granted by the Government of the Commonwealth under **The Australian Soldiers' Repatriation Act 1920-1921*;
- (11) The income of a provident, benefit, or superannuation fund established for the benefit of the employees in any business or class of business and the income of a fund established by any will or instrument of trust for public charitable purposes if in each case the Commissioner is satisfied that the particular fund is being applied to the purposes for which it was established;
- (12) The profits of any company carrying on business of a co-operative nature whose memorandum and articles of association provide that profits shall not be distributed amongst the shareholders as dividends and which company is declared to be exempt from income tax under the Principal Act by the Governor in Council:

Provided always that the provision of section seven of this Act shall apply and be observed in respect of such incomes, revenues, and funds.

Returns to
be furnished.

18. Subject to this Act, every person whose gross income (whether income from personal exertion or income from the produce of property or both) for the income year ended on the thirtieth day of June, one thousand nine hundred and thirty (or such other period accepted by the Commissioner under the provisions of the Principal Act) amounted to one pound or upwards (excluding income from employment) shall for the purposes of this Act furnish to the Commissioner a return in such of the forms supplied by the Commis-

* No. 6 of 1920 (Commonwealth), Vol. XVIII., page 14, and No. 34 of 1921 (Commonwealth), Vol. XIX., page 174.

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sioner for the purpose of the Principal Act as may be applicable or such other forms as may be supplied and at such time or times as may be required by the Commissioner:

Provided that all returns furnished to the Commissioner under the Principal Act thereunder (being the returns of incomes for the income year ended on the thirtieth day of June, one thousand nine hundred and thirty, or such other period accepted by the Commissioner as aforesaid) shall be available and may be accepted as returns under this section for the purpose of enabling assessments of the tax under this Act to be prepared and made in accordance with this Act, subject to the provisions in this Act.

For the purpose of this Part the term “income from employment” shall mean any income which, if it were derived after the thirty-first day of July, one thousand nine hundred and thirty, would be “income from employment” under this Act. And the terms “income from personal exertion,” and “income from the produce of property,” shall have the meanings respectively assigned to them by the Principal Act.

19. (1.) Subject to this Act, there shall be charged, Imposition levied, collected, and paid for the use of His Majesty, of tax. Income (Unemployment Relief) Tax at the following rate, namely:—

The sum of one penny for every six shillings and eight pence (or, where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the taxable income of any person for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty (or such other period accepted by the Commissioner) as hereinafter determined.

(2.) Taxable income shall be taxable income as defined in the Principal Act after deducting therefrom income from employment (other than such income from employment as is referred to in the second proviso to the definition of income from employment in section three

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of this Act); provided that in arriving at the taxable income for the purposes of this Act the following deductions shall not be allowed, namely :—

The deduction set forth in paragraph (b) of subsection one of section nineteen of the Principal Act, other than rates and taxes for the purposes of a taxpayer's business or the production of taxable income ;

The deduction set forth in paragraph (c) of subsection one of section nineteen of the Principal Act ;

The deduction set forth in paragraph (d) of subsection one of the said section ;

The deduction set forth in paragraph (e) of subsection one of the said section ;

The deduction set forth in paragraph (f) of subsection one of the said section ;

The deduction set forth in paragraph (l) of subsection one of the said section ;

The deduction set forth in paragraph (m) of subsection one of the said section ;

The deduction set forth in paragraph (n) of subsection one of the said section ;

The deduction set forth in paragraph (r) of subsection one of the said section ;

The deduction set forth in paragraph (w) of subsection one of the said section ;

The deduction set forth in paragraph (x) of subsection one of the said section ;

The statutory exemption under the provisions of section twenty of the Principal Act :

Provided also that the provisions of subsection four of section twenty-one of the Principal Act shall not apply for the purposes of arriving at the taxable income under this Act :

Provided always that for the purposes of the first assessment under this Act the taxable income shall be only eleven-twelfths of such taxable income as aforesaid, and tax shall be charged, levied, and paid accordingly on such eleven-twelfths of such taxable income.

(3.) All assessments pursuant to the provisions of this section shall be made by the Commissioner.

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OF TAX.
Companies.

20. There shall be charged, levied, collected, and paid for the use of His Majesty, Income (Unemployment Relief) Tax on all companies, at the rate following, that is to say:—

The sum of one penny for every six shillings and eight pence (or, where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the taxable income of the company as so assessed for income tax purposes under the Principal Act for the income year ended on the thirtieth day of June one thousand nine hundred and thirty (or such other period accepted by the Commissioner):

Provided that the provisions of subsection four of section twenty-one of the Principal Act shall not apply for the purposes of arriving at the taxable income under this Act:

Provided that for the purposes of the first assessment under this Act the taxable income shall be only eleven-twelfths of such taxable income as aforesaid and the tax so charged, levied, collected, and payable as aforesaid shall be charged, levied, collected, and paid accordingly on such eleven-twelfths of such taxable income.

21. On and from the first day of August, one thousand nine hundred and thirty, any person who pays interest and/or rent amounting to one pound or upwards to any person residing beyond Queensland, or to any person residing in Queensland which is required to be remitted by such person to a person residing beyond Queensland, shall before paying such interest and/or rent to such person pay to the Commissioner Income (Unemployment Relief) Tax as follows:—The sum of one penny for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) on the interest and/or rent so paid; and may deduct the amount of the tax thereon from moneys (if any) due and payable by such person to such person residing beyond Queensland, or to the person residing in Queensland who is required to remit such moneys to a person residing beyond Queensland.

Rent and
interest.

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In any case the Commissioner shall have the same powers of recovery as if such tax were tax levied on the income of the payer of such rent and/or interest.

Fire, &c.,
insurance
companies.

22. On and from the first day of August, one thousand nine hundred and thirty, where any company carrying on in Queensland fire, accident, fidelity, guarantee, or marine insurance business actually pays away any portion of any premiums by way of reinsurance effected with any other company which does not carry on business in Queensland the first named company shall for the purposes of this Act be deemed to be the agent of the last-named company so receiving such portion of such premiums, and before paying away such portion shall pay to the Commissioner Income (Unemployment Relief) Tax as follows:—The sum of one penny for every six shillings and eight pence (or where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) on the amount of such portion of such premiums, and may deduct from such portion of such premiums the amount of tax thereon.

Notice of
assessment.

23. The Commissioner shall cause to be given to each taxpayer whose income has been assessed pursuant to the provisions of sections nineteen and twenty a notice of the making of the assessment, and the tax so assessed shall be due and payable on a date stated in the notice of assessment to be the due date, which date shall not be less than fourteen days after the service of the notice on the taxpayer.

The payment of tax in connection with any such assessment may be made in such instalments as may be allowed by the Commissioner or as may be prescribed.

Adjust-
ments.

***24.** Notwithstanding anything in this Act to the contrary, where Income (Unemployment Relief) Tax has been charged, levied, collected, and paid pursuant to the provisions of Part IV. (A) of this Act, any such assessment of such tax under such Part shall be and be deemed to be a tentative assessment; and in any case where it is proved by the taxpayer to the satisfaction of the Commissioner that the taxable income on which such assessment is based (being the taxable income of the person concerned for the income year ended on the

* Amended by s. 10 of 21 Geo. V. No. 38, *infra*, page 13007.

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(A) INCOME
OTHER THAN
INCOME FROM
EMPLOYMENT
—LEVY AND
COLLECTION
OF TAX.

thirtieth day of June, one thousand nine hundred and thirty, or such other period accepted by the Commissioner) is greater than the taxable income actually derived for the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner) an adjustment shall be made in respect of such assessment accordingly.

*25. When any person has derived salary, wages, or allowances from employment, being income from employment as an employee up to and including the thirty-first day of July, one thousand nine hundred and thirty, and on and after the first day of August one thousand nine hundred and thirty enters into business on his own behalf or enters into partnership with his employer or with any other person or persons, such firstmentioned person shall, notwithstanding anything to the contrary contained, furnish a return to the Commissioner setting forth his gross income (being income from personal exertion and income from the produce of property and income from employment) for the income year ended on the thirtieth day of June, one thousand nine hundred and thirty; and such person shall be assessed on the taxable income as prescribed in section nineteen of this Act, but without any deduction in respect of income from employment.

Business on
his own
behalf or
subsequent
partnerships.

Moreover if it is proved to the satisfaction of the Commissioner that any such person has made any overpayment of tax, the provisions of section twenty-four of this Act shall, *mutatis mutandis*, apply and extend accordingly.

PART IV.—
(B) INCOME
FROM
EMPLOYMENT
IN RELATION
TO OFFICERS
OF THE
COMMON-
WEALTH—
LEVY AND
COLLECTION
OF TAX.

PART IV.—(B) INCOME FROM EMPLOYMENT IN RELATION TO OFFICERS OF THE COMMONWEALTH—LEVY AND COLLECTION OF TAX.

26. Notwithstanding anything in this Act to the contrary, it shall be the duty of every officer of the Commonwealth employed in Queensland to send to the Commissioner a return or returns at the time or times and in the form supplied by the Commissioner for the purpose, setting forth full particulars of his income from employment paid, delivered, given or rendered on and from the first day of August, one thousand nine hundred and thirty.

Common-
wealth
officers,

* Amended by s. 11 of 21 Geo. V. No. 38, *infra*, page 13007.

PART IV.—
(B) INCOME
FROM
EMPLOYMENT
IN RELATION
TO OFFICERS
OF THE
COMMON-
WEALTH—
LEVY AND
COLLECTION
OF TAX.

Income (Unemployment Relief) Tax Act. 21 GEO. V. No. 1,

The Commissioner shall thereupon furnish such officer of the Commonwealth with a notice of assessment, and the tax so assessed shall be due and payable on the date or dates stated in the notice of assessment to be the due date or dates, and the provisions of section twenty-three of this Act shall apply and extend accordingly.

The Income (Unemployment Relief) Tax charged, levied, and to be collected and paid, shall be at the following rate, namely:—The sum of one penny for every six shillings and eight pence (or, where there is a fractional part of six shillings and eight pence, one penny for every such fractional part of six shillings and eight pence over and above the sum of three shillings and four pence) of the income from employment of every officer of the Commonwealth:

Provided always that the taxation of such officers of the Commonwealth shall in no case be at a higher rate or to a greater extent than is imposed on other salaries of the same amount earned in the State.

PART V.—
MISCEL-
LANEOUS.

PART V.—MISCELLANEOUS.

Constitution
of Fund.

27. (1.) There is hereby created at the Treasury a Fund called the Unemployment Relief Fund (referred to in this Act as “the Fund”) which fund shall subject to this Act be administered by the Minister.

All sums charged, levied, collected, and paid for the use of His Majesty under this Act shall be paid into the Fund.

Payments
to Fund.

(2.) Out of the said Fund there shall be paid—

- (a) The costs and expenses of the administration of this Act;
- (b) Any refunds or moneys overpaid pursuant to this Act;
- (c) Such portion of the said Fund as the Minister may in his discretion determine, to be applied in and for the relief of unemployment in respect of female workers, and/or in aid of the distress among female workers; and in regard to the administration of this provision a Special Board may be established;

† * * * * *

- (d) Such sums whether by way of grant or by way of loan which the Minister shall approve of being made to any public authority,

† Paragraph (c.i.) inserted here by s. 12 of 21 Geo. V. No. 38, *infra*, page 13008.

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MISCELLANEOUS.

including a Local Authority or joint Local Authority, the Brisbane City Council, or any local body of a like nature or to any corporation or officer by virtue of any statute representing or acting as the agent of the Crown, or by way of loan to any corporation, company, or private individual for the purposes of creating employment and the concomitant relief of unemployment:

Provided that approval to pay such sums as aforesaid by way of loan to any corporation, company, or private individual shall be granted only in such cases as shall refer to the resumption of land under the Crown Land Acts, and further to the intent that the money so loaned shall have resultant benefit, either directly or indirectly, to the Crown, whether by way of increase of rent or otherwise either before or after such resumption:

Provided that any sum approved to be paid by way of grant shall be subject to such terms, provisions, conditions, and stipulations as the Minister may impose either generally or in any individual case.

Any such loans shall be subject to such terms, provisions, conditions, or stipulations as to methods of repayment, interest, and time and any other matter or thing relating thereto, including the powers of enforcement of repayment, as shall be prescribed by the Governor in Council by Order in Council published in the *Gazette* either generally or in any particular case:

Provided that in the case of an application for any loan to any corporation or company or private individual for the purpose of creating employment and the concomitant relief of unemployment as aforesaid, the Minister shall obtain the consent of the Governor in Council in regard thereto, and any such loan shall be subject to such terms, provisions, conditions, or stipulations as to the method of repayment, interest, and time, and any other matter or thing relating

thereto, including the powers of enforcement of repayment, as shall be prescribed by the Governor in Council, by Order in Council published in the *Gazette*, either generally or in any particular case.

All payments received by way of interest and redemption shall be paid into the Fund.

(3.) Subject as hereinbefore provided in this section, moreover, such fund shall be utilised in the direction of alleviating unemployment and creating employment in respect of any public authority, including a Local Authority or joint Local Authority, the Brisbane City Council, or any local body of a like nature or to any Corporation or officer by virtue of any statute representing or acting as the agent of the Crown, in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine.

Ratification.

28. Any grants made to the Minister prior to the passing of this Act shall and are hereby approved, ratified, and confirmed, and shall be and be deemed to be subject to the provisions of this Act.

Officers, &c.

29. (1.) The Governor in Council may from time to time appoint such officers as may be necessary for carrying out the provisions of this Act.

(2.) The Minister may at any time delegate to any officer any of the powers conferred on the Minister by this Act, and such officer shall, by virtue of this Act, undertake and exercise all such powers accordingly.

Temporary
loan.

***30.** For the purpose of providing moneys for the payment of administrative expenses, and of allowances upon the coming into operation of this Act, the Minister may arrange for a loan from the Treasury in such amount as he may deem necessary. The repayment of such loan together with the interest thereon shall be made from time to time from the Fund in such manner as the Minister may deem expedient.

Any loan arranged from the Treasury prior to the passing of this Act shall be deemed to be a loan for the purposes of this section.

Central
Relief
Board.

31. (1.) For the purpose of assisting the Minister in the operations of this Act, or for the purpose of making any inquiry or investigation thereunder, it shall

* Section 30 amended by s. 13 of 21 Geo. V. No. 38, *infra*, page 13008.

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MISCELL-
LANEOUS.

be lawful for the Governor in Council, from time to time, to appoint a Board to be called the Central Relief Board, and consisting of such persons as he may approve.

(2.) The duties and responsibilities of such Central Relief Board, if appointed, shall be—

- (a) To report to the Minister from time to time as to the best means of regulating employment or for alleviating unemployment ;
- (b) To aid in the dissemination of information as to the labour market generally ;
- (c) To perform and undertake such powers, duties, and responsibilities as may be delegated by the Minister to such Board, or as may be prescribed.

(3.) Such Board shall meet at such times as may be considered necessary by the Board, or as may be prescribed.

(4.) Regulations may be made governing the appointment of members of the Board and governing and regulating the meetings, proceedings, and conduct of the business of the Board, and generally such other matters or things which may be considered necessary or expedient so to prescribe.

(5.) The Governor in Council may in like manner appoint any Local Relief Board in any Local Authority or other prescribed Area. Local Relief Boards.

(6.) Any such Local Relief Board shall co-operate with the Minister or the Central Relief Board in the due administration of this Act, and shall exercise such powers and perform such duties as may be delegated by the Minister, or as may be prescribed.

(7.) The provisions of subsection four of this section shall *mutatis mutandis* apply to such Local Relief Boards.

32. Nothing in this Act shall prejudice or in any wise affect the provisions and operation of the Income Tax Acts, the Stamp Acts, and the Unemployment Insurance Acts. Saving of Acts.

33. (1.) The Governor in Council may from time to time make regulations providing for all or any purposes, whether general or to meet particular cases, that may be Regulations

convenient for the administration of this Act or that may be necessary or expedient to carry out the objects and purposes of this Act, and, where there may be in this Act no provision or no sufficient provision in respect of any matter or thing necessary or expedient to give effect to this Act, providing for and supplying such omission or insufficiency.

Without limiting the generality of the foregoing provisions, such regulations may provide for—

- (i.) The method of assessment and the method of payment of and collection of tax to the Fund; prescribing methods of apportionment of wages paid or agreed to be paid in cases where the prescribed times for the payment of tax are different from the time or times or intervals when or at which wages are paid or payable or will be payable;
- (a) The payment of the tax by means of stamps affixed to receipts, documents, books, or cards, and the manner, times, and conditions in, at, and under which such stamps are to be affixed;
- (b) The entry in or upon documents, books, or cards of particulars of taxes paid, the issue, sale, custody, production, and delivery of all books or cards and the replacement of books or cards which have been lost, destroyed, or defaced;
- (ii.) Prescribing the particulars regarding wages sheets or wages rolls and other documents which are to be kept by employers, and the mode or form in which they are to be kept;
- (iii.) Prescribing the value of the board and lodging or keep when such is part of the remuneration of any employee;
- (iv.) Providing that any employer may make arrangements approved by the Minister for the furnishing of returns of income from employment made by the employer to his employees, and providing for the payment by the employer of the amount of tax payable by his employees and for the exemption by the Minister from the provisions of paragraph (b) of subsection two of section eight of this Act:

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Provided further that the Minister may require security, by fidelity bond or otherwise, to be given up to an amount and in a manner approved by him, for the payment of the tax in any particular case:

Provided also that when any such arrangement is made, the tax collected by the employer shall until payment to the Minister be the property of the State, and may be recovered by the Minister in any court of competent jurisdiction;

- (v.) Prescribing any forms necessary or desirable for the due administration of this Act, the information to be supplied, and the punishment for false statements in any forms;
- (vi.) Prescribing forms of returns and statistics to be made and furnished to the Minister, and the contents thereof, and the persons (whether employers or employees or not) by whom the same shall be made and furnished, and the time and mode of making and furnishing the same;
- (vii.) The mode of service of notices and the fixing of address for service;
- (viii.) All matters and things which are by this Act required or permitted to be prescribed;
- (ix.) Generally to give full effect to the objects and purposes of this Act.

(2.) The regulations may fix a penalty of not less than one pound nor more than fifty pounds for any breach thereof. All or any of the provisions of section ninety-three of the Income Tax Acts shall apply and extend in the making of regulations under this Act.

34. In addition to and without in any way limiting the powers of the Governor in Council or the Minister under this Act, the Governor in Council is hereby empowered from time to time by Order in Council to issue such orders and give such directions and prescribe such rules as will in his judgment be calculated to safeguard the requirements and well-being of the people and to give full effect to the provisions of this Act. And every such order, direction, and rule shall be obeyed.

PART V.—
MISCEL-
LANEOUS.

Income (Unemployment Relief) Tax Act. 21 GEO. V. No. 1, 1930.

Effect of
regulations
and Orders.

35. All regulations and Orders in Council made or purporting to be made under this Act shall be published in the *Gazette*, and forthwith upon such publication shall be read as one with this Act, and shall be judicially noticed and construed as being of equal validity, and shall not be challenged in any proceedings whatsoever.

All such regulations and Orders in Council shall be laid before the Legislative Assembly within fourteen days after such publication, if the Legislative Assembly is in session, or, if not, then within fourteen days after the commencement of the next session thereof.

If Parliament passes a resolution disallowing any such regulation or Order in Council, of which resolution notice has been given at any time within fourteen sitting days of such House after such regulation or Order in Council has been laid before it, such regulation or Order in Council shall thereupon cease to have effect, but without prejudice to the validity of anything done in the meantime.

For the purpose of this provision, the term "sitting days" shall mean days on which the House actually sits for the despatch of business.

Duration of
Act and
savings.

36. Subject as is hereinafter provided, this Act shall continue in force until the thirtieth day of June, one thousand nine hundred and thirty-one: But the expiration of this Act shall not affect the past operations of this Act or of the provisions of any Act extended or applied by this Act, or the validity or invalidity of anything done or suffered under the said provisions or any of them, or the payment or recovery of the tax payable under the said provisions or any of them, or interfere with the institution or prosecution of any proceeding in respect of any offence committed against or the recovery of any penalty or forfeiture incurred, under, the said provisions or any of them: And with respect to such tax or any liability to such tax the said provisions or any of them which would have enabled such tax to be charged, assessed, levied, collected, paid, or enforced shall continue to apply as fully and effectually as if this Act had not expired:

Extension of
Act.

Provided that if, in the opinion of the Governor in Council, it is considered necessary to minimise unemployment, the Governor in Council may by Order in Council extend the provisions of this Act, together

21 GEO. V. No. 6, 1930. *Inspection of Machinery, Etc., Amendment Act.*

with any additions or amendments thereto or modifications thereof, for such time as shall be expressed in the said Order in Council. And the provisions of this Act, together with any such additions or amendments or modifications thereof as aforesaid, shall have full force and effect and the force of law, and shall be obeyed by all persons concerned:

Provided always that any such Order in Council shall not prescribe therein any amendment of this Act whereby the rate of Income (Unemployment Relief) Tax under this Act would thereby be increased.

37. In the month of August or as soon after as may be convenient in each year, the Minister shall cause a report to be laid before Parliament giving full information as to all operations and proceedings under this Act, including the tax collected thereunder during the last preceding financial year.

38. This Act shall be read and construed subject to the "Commonwealth of Australia Constitution Act," and so as not to exceed the legislative power of the State, to the intent that where any enactment thereof would but for this section have been construed as being in excess of that power it shall nevertheless be a valid enactment to the extent to which it is not in excess of that power.

An Act to Amend "The Inspection of Machinery Acts, 1915 to 1925," and other Acts in certain particulars.

[ASSENTED TO 25TH SEPTEMBER, 1930.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. (1.) This Act may be cited as "*The Inspection of Machinery and other Acts Amendment Act of 1930*," and shall, so far as the amendments to *"*The Inspection of Machinery Acts, 1915 to 1925*," are concerned, be read

21 Geo. V.
No. 6.
THE
INSPECTION
OF
MACHINERY
AND OTHER
ACTS
AMENDMENT
ACT OF 1930.

* 6 Geo. V. No. 24 and 16 Geo. V. No. 3, *supra*, pages 6859 and 11307.