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[1930

*Stamps (Unemployment Relief) Act 1930 (No. 3868).*

PROCLAMATION

By His Excellency the Governor of the State of Victoria and its Dependencies in the Commonwealth of Australia,  
&c., &c., &c.

WHEREAS by an Act of the Parliament of the State of Victoria, passed in the twenty-first year of the reign of His Majesty King George V., intituled the *Stamps (Unemployment Relief) Act 1930*, it is amongst other things enacted that the said Act shall come into operation on a date to be fixed by Proclamation of the Governor in Council published in the *Government Gazette*: Now THEREFORE I, the Governor of the State of Victoria, acting by and with the advice of the Executive Council thereof, do by this my Proclamation fix Tuesday, the 1st day of July, One thousand nine hundred and thirty, as the day upon which the said *Stamps (Unemployment Relief) Act 1930* shall come into operation in the State of Victoria.

Given under my Hand and the Seal of the State of Victoria aforesaid, at Melbourne, this fifth day of June, in the year of our Lord One thousand nine hundred and thirty, and in the twenty-first year of the reign of His Majesty King George V.

(L.S.)

SOMERS.

By His Excellency's Command,

E. J. HOGAN,  
Treasurer.

GOD SAVE THE KING!

*Stamps (Unemployment Relief) Act 1930 (No. 3868).*

## REGULATIONS.

*At State Government House, Melbourne, the fifth day of June, 1930.*

## PRESENT :

His Excellency the Governor of Victoria.

Mr. Webber

Mr. Pollard.

UNDER and by virtue of the powers and authorities conferred by the provisions of the *Stamps (Unemployment Relief) Act 1930 (No. 3868)*, His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth hereby make the following Regulations (that is to say) :—

- |                                   |  |
|-----------------------------------|--|
| Citation and Commencement.        | These Regulations may be cited as <i>Stamps (Unemployment Relief) Duty Regulations 1930</i> , and shall come into operation on the 1st day of July, 1930.  |
| Interpretation.                   | “ The Act ” means the <i>Stamps (Unemployment Relief) Act 1930 (No. 3868)</i> .<br>The provisions of the <i>Acts Interpretation Act 1928</i> shall apply to these Regulations.   |
| Receipts for Salary or Wages.     | 1. Save as otherwise expressly provided in the Act and these Regulations, every person, whether by himself or by any other person on his behalf, receiving salary or wages liable to stamp duty under the Act, shall, on the payment thereof to him, give to the person paying the same a receipt in writing for the full amount thereof containing his name or other identifying number or mark, the amount of such salary or wages received, and the date of receipt thereof.  |
| Receipts to be stamped.           | 2. Before delivering the receipt aforesaid to his employer the recipient shall affix upon the face thereof <i>Unemployment Relief Duty Stamps</i> for such amount as is prescribed by the Act.   |
| Cancellation of Stamps.           | 3. After affixture of the said stamps to the said receipt the recipient shall cancel the same by writing thereon or across the same with ink or other indelible substance his initials and the true date of his so writing.  |
| Receipt to be kept.               | 4. During the period of twelve months for which the employer is by the Act required to retain receipts as aforesaid the said employer shall cause the same to be so stored as to facilitate reference thereto should occasion demand.  |
| Approved Employers.               | 5. Any employer (including public Departments) desiring to make payment of the unemployment relief stamp duty in respect of the salaries or wages of his employees liable to stamp duty under the Act by means of one payment in lieu of by the affixture of duty stamps to individual receipts, shall make application in writing in the form or to the effect of the form contained in Schedule 1 hereto to the comptroller of Stamps, Lonsdale-street, Melbourne.   |
| Applications how dealt with.      | 6. On receipt of such application the Comptroller of Stamps shall consider the same, and if in his opinion the collection of stamp duty under the Act will be facilitated and safeguarded by so doing, he may approve of the application, and shall forward a certificate of approval in accordance with the form contained in Schedule 2 hereto to the employer accordingly. The Comptroller of Stamps may in his discretion at any time revoke the approval herein provided for, whereupon the employer concerned shall no longer be entitled to collect and forward stamp duty in the manner prescribed by Regulation 8 hereof, but shall be required to conform to the requirements of the alternative method as prescribed. |
| Application may be refused.       | 7. If, in the opinion of the Comptroller of Stamps, the said stamp duty would be more readily collected by means of duty stamps upon individual receipts as aforesaid, he may refuse the application, and shall thereupon notify the employer accordingly.   |
| Statements by approved Employers. | 8. Employers whose applications as aforesaid have been approved (hereinafter referred to as “ approved Employers ”) shall, on receipt of notification to that effect from time to time during the currency of the said approval, submit to the Comptroller of Stamps statements in duplicate in the form contained in Schedule 3 hereto or to the like effect accompanied by a cheque or cash for the full amount of the stamp duty payable in respect of the salaries and wages therein referred to.  |

9. Such statements shall (except where the same are submitted by public Departments) be verified by statutory declaration made by the approved employer or by some person authorized by him and approved by the Comptroller of Stamps (hereinafter referred to as the "prescribed person"), and shall in all cases be furnished to the said Comptroller within two days after the day upon which the salaries and wages therein referred to were paid. Unemployment Relief Duty Stamps to the value of the amount remitted shall be affixed to one copy of the said Statement and cancelled by the Comptroller of Stamps, who shall thereupon return such stamped copy to the approved employer to be retained by him.

Statements. How to be verified. When to be submitted.

10. On receipt from the Comptroller of Stamps of copies of Statements as hereinbefore referred to, the approved employer shall cause the same to be so stored for the period of twelve months during which he is required to retain the same in such manner as to facilitate reference thereto should occasion demand.

Disposal of stamped copy of Statement.

11. Any person who has paid unemployment relief tax under the provisions of the *Unemployment Relief Act 1930* to the Commissioner of Taxes in respect of his salary or wages earned during the year ending 30th June, 1930, and has also paid stamp duty at the date of receipt thereof in respect of salary or wages earned during the currency of the Act, may apply to the Comptroller of Stamps for a refund of the stamp duty calculated in accordance with the provisions of the Act by submitting to him an application in the form contained in Schedule 4 hereto or to the like effect.

Refund of stamp duty.

12. Such application shall be supported by a Statutory Declaration made by the employer or by the prescribed person and also by a certificate given by the Commissioner of Taxes in the form or to the effect of the form set out in Schedule 5 hereto.

Application for refund. Certificate of Commissioner of Taxes. Schedule.

13. Every employer, upon a request in that behalf made by an employee, who desires to make application for a refund of stamp duty paid by him in respect of salary or wages, shall supply to such employee full information in accordance with Schedule 6 hereto regarding the amount of such salary or wages paid, the amount of stamp duty paid by way of duty stamps on receipts or by way of deduction and direct payment by such employer to the Comptroller of Stamps, and shall also subscribe to or cause to be subscribed to the Statutory Declaration required in support of such application. Any employer or other person who fails, refuses, or neglects to comply with the provisions of this Regulation shall be guilty of an offence.

Employer to supply information to employee desiring refund.

14. If the Comptroller of Stamps satisfies himself that the applicant is entitled to a refund of stamp duty, he shall make a refund thereof calculated as provided by the Act, and shall, if so required by the applicant, furnish him with a certificate in the form or to the effect of the form set out in Schedule 7 hereto.

Refund to be made. Certificate of Comptroller of Stamps.

15. Upon the presentation by any employee to his employer of such last-mentioned certificate, such employee shall not be required thereafter to pay stamp duty upon receipts for salary or wages received by him, nor shall the employer be required to demand any such stamped receipt therefor as required by the Act and these Regulations.

Exemption from payment of stamp duty in certain cases.

16. Such certificate shall be retained by the employee who shall upon demand by the employer, the Comptroller of Stamps, or any officer authorized by him in writing for the purpose (whether generally or in any particular case) produce the same for inspection.

Retention and production of Certificate.

17. Any person desiring an allowance for or on account of any Unemployment Relief Duty Stamp being spoiled or of not being further required, shall make application therefor in manner provided by Sections 128, 129, and 130 of the *Stamps Act 1928* (No. 3775) and Regulations thereunder.

Spoiled Stamps.

18. In addition to the information required to be supplied to the Comptroller of Stamps by or under the provisions of the Act and of these Regulations, the said Comptroller may if he thinks fit by writing require any person to submit such further or other information as may be necessary, and on receipt of such request such person shall forthwith supply the same.

Additional information.

19. The forms contained in the Schedules hereto and everything contained therein shall be read and construed as part of these Regulations.

Forms, &c., &c., in Schedules.

20. Statements in accordance with Schedule 3 hereto may be sold by the Comptroller of Stamps or the Government Printer, or such other person as may be authorized in writing in that behalf, at the rates following or at such other rates as may from time to time be fixed by the Government Printer—

Sale of Statements.

	<i>s. d.</i>					
25 forms .. .. .	..	..	..	..	..	2 0
50 forms .. .. .	..	..	..	..	..	3 6
75 forms .. .. .	..	..	..	..	..	5 0
100 forms .. .. .	..	..	..	..	..	6 6

21. Such other forms as are contained in the Schedules hereto may, if deemed advisable by the Comptroller of Stamps, be sold at prices which from time to time may be determined by the Government Printer.

Sale of other forms.

Address.....  
Date.....

SCHEDULE 1.

Stamps (Unemployment Relief) Act 1930 (No. 3868).

APPLICATION BY AN EMPLOYER TO BE APPROVED BY THE COMPTROLLER OF STAMPS AS A PERSON AUTHORIZED TO COLLECT AMOUNTS OF STAMP DUTY PAYABLE BY HIS EMPLOYEES, AND TO REMIT SAME ON THEIR BEHALF TO THE SAID COMPTROLLER OF STAMPS.

Name and address of employer—  
.....  
.....

Nature of business—  
.....  
.....

The full number of persons employed—  
(a) Receiving salary or wages (which includes salary, wages, commission, bonus, and allowance paid to any employee as such) of less than £1 per week ... ..  
(b) Receiving any such salary or wages of not less than £1 per week nor more than £6 per week ... ..  
(c) Receiving any such salary or wages amounting to more than £6 per week ... ..

Amount paid as salary or wages—  
Under (a) above, £.....  
(b) above, £.....  
(c) above, £.....

Salaries and wages as above are paid { daily.  
weekly.  
fortnightly.  
monthly.

Name, occupation, and address of the person or of each person who is hereby authorized to prepare the Statement prescribed by the Regulations under the above-mentioned Act (to accompany remittances of stamp duty collected), and to subscribe to the Statutory Declaration verifying the same.

.....  
.....  
.....

Dated at this day of 1930.

Employer.....

To the Comptroller of Stamps,  
436-450 Lonsdale-street west,  
Melbourne, C.I.

SCHEDULE 2.

Stamps (Unemployment Relief) Act 1930 (No. 3868).

APPROVAL OF COMPTROLLER OF STAMPS OF AN EMPLOYER AND OF THE PAYMENT BY HIM OF A SUM EQUAL TO THE TOTAL AMOUNT OF STAMP DUTY PAYABLE BY HIS EMPLOYEES UNDER THE ABOVE-MENTIONED ACT.

THIS IS TO CERTIFY that .....  
of.....  
has been approved by me as an employer entitled during the currency of the above-mentioned Act, unless this approval is sooner revoked, to collect from his employees the amount of stamp duty payable by them under the above-mentioned Act, and to forward the same direct to me from time to time in one amount, together with a statement in the prescribed form signed by the said employer or by the person or persons named by him in his application for this approval.

DATED at Melbourne this.....day of.....1930.

Comptroller of Stamps,  
436-450 Lonsdale-street,  
Melbourne, C.I.

NOTE.—Remittances of stamp duty must be forwarded by cash or cheque within two days after collection and be accompanied by a Statement, verified by statutory declaration, in the form prescribed by the Regulations.

This Approval may at any time be revoked by the Comptroller of Stamps.

It shall not be necessary for the employees of an employer approved as aforesaid to give stamped receipts for their salaries or wages during the currency of the said approval.

Address.....

Date.....

SCHEDULE 3.

Stamps (Unemployment Relief) Act 1930 (No. 3868).

STATEMENT OF AMOUNT OF STAMP DUTY DEDUCTED FROM SALARIES AND WAGES OF EMPLOYEES AND PAID DIRECT TO COMPTROLLER OF STAMPS.

"Salary or wages" means salary, wages, commission, bonus, and allowance paid to any employee as such.

The said stamp duty is chargeable on—

Unemployment Relief Stamp Duty is chargeable at the following rates on all payments of salary or wages as hereinafter referred to:—

"A" The amount paid in respect of each payment of salary or wages of not less than £1 and not more than £6 earned in any week and whether paid daily, weekly, fortnightly, monthly, or otherwise.

£	s.	d.	£	s.	d.	d.
1	0	0	1	10	0	1
1	10	0	2	10	0	2
2	10	0	3	10	0	3
3	10	0	4	10	0	4
4	10	0	5	10	0	5
5	10	0	6	0	0	6

and

"B" The full amount of salary or wages received by the employee during the currency of the said Act (notwithstanding that the rate thereof exceeds £312 per annum) if the said employee's income for the year ending the 30th June, 1930, consisted solely of salary or wages and amounts to £312 or less.

And so on if necessary (as in "B") at the same rate of one penny on each £1 or part of £1 not being less than 10s.

STATEMENT

Showing particulars concerning employees employed by..... of..... whose salaries or wages are liable to Stamp Duty under the said Act:—

From the..... day of..... to the..... day of..... 1930 both days inclusive.

- (1) Number of employees who have proved to the employer beyond reasonable doubt that their salaries or wages for the year ending 30th June, 1930, amount to more than £312 per annum and are liable to taxation under the *Unemployment Relief Act 1930* and not under the *Stamps (Unemployment Relief) Act 1930* .. .. .
- (2) Number of employees whose salaries or wages are liable to stamp duty under "A" above but who have produced certificates from the Comptroller of Stamps that they have paid Unemployment Relief Tax .. .. .
- (3) Number of employees whose salaries or wages are liable to stamp duty under "A" above .. .. .
- "A" Amount of stamp duty collected and included in remittances herewith .. .. . £.....
- (4) Number of employees whose salaries or wages are liable to stamp duty under "B" above .. .. .
- "B" Amount of stamp duty collected and included in remittances herewith .. .. . £.....
- Total number of employees .. .. .
- Total amount of stamp duty collected and remitted herewith by cash or cheque .. .. . £.....

I..... of..... do solemnly and sincerely declare that I have inspected the records of salaries and wages of the above-mentioned employees and of the amounts of stamp duty collected in respect of payments of such salaries or wages for the period above mentioned, and that the information above set out is true and correct in every particular. And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at..... } Signature of Employer or  
 this..... day of..... } person authorized by him and  
 193 Before me-- } approved by the Comptroller  
 of Stamps

A Justice of the Peace for the.....  
 Bailiwick of Victoria.

Note.—This declaration is not required on statements submitted by public Departments.

Note.—Cases will arise where employees will be required to pay stamp duty as above and also tax (to the Commissioner of Taxes) under the *Unemployment Relief Act 1930* (No. 3868) thus:—

- (1) When the employee's income for the year ending 30th June, 1930, is not less than £52 and not more than £312 per annum, and is derived partly from salary or wages and partly from sources other than those included in "salary or wages" as shown above.

In this instance so much of the said income as is received for the year ending on the 30th June, 1930, from such other sources and exceeds £26 per annum is liable to tax under the *Unemployment Relief Act 1930* and will be collected on assessments by the Commissioner of Taxes in manner provided by that Act.

The balance of the income for the year ending 30th June, 1930, being derived from salary or wages, is not taxable either under the *Stamps (Unemployment Relief) Act 1930* or under the *Unemployment Relief Act 1930*, but the employee shall, after the commencement of the *Stamps (Unemployment Relief) Act 1930* and during the currency thereof, pay stamp duty on the salary or wages received by him during that time by affixing to the aforesaid receipts "Relief Stamp Duty" stamps, at the rates above mentioned.

(2) When the income for the year ending on the 30th June, 1930, exceeds £312 per annum and is derived partly from salary or wages and partly from sources other than those included in "Salary or wages" as shown above.

In such cases the whole of the said income is liable to unemployment relief tax under the Unemployment Relief Act 1930, which will be collected by the Commissioner of Taxes in manner provided by that Act.

Where, however, that part of the said income as is received from salary or wages amounts to £312 or less and the payment of the employee's salary or wages continues, after the commencement of the Stamps (Unemployment Relief) Act 1930 and during the currency thereof, to be made at a rate of not less than £52 and not more than £312 per annum, and where the employer cannot satisfy himself beyond reasonable doubt that an employee in receipt of salary or wages exceeding the rate of £312 per annum after the commencement of the said Act is liable to tax under the Unemployment Relief Act 1930, stamp duty must be paid upon the receipt given for such salary or wages, but the amount so paid will be refunded by the Comptroller of Stamps on the said employee satisfying him in manner provided by the Regulations under the said Act that tax has in fact been paid to the Commissioner of Taxes.

PENALTIES.

Every person who practises or is concerned in any fraudulent act or contrivance or device not specially provided by law with intent to defraud His Majesty, his heirs or successors of any stamp duty shall be liable to imprisonment for a term of not more than twelve months.

Persons guilty of any contravention or failure to comply with any provision of the Act or Regulations for which no penalty or other punishment is expressly provided shall be liable to a penalty of not more than Twenty pounds.

The provisions of the Stamps Acts and the penalties for offences there provided so far as applicable extend and apply for the purposes of the above-mentioned Act.

Employers are required to produce for inspection any books, accounts, vouchers, or documents in their possession or control relating to the payment of salaries or wages by or on behalf of such employers on demand by the Comptroller of Stamps or any officer authorized by him in writing for the purpose (whether generally or in any particular case).

Address.....

Date.....

SCHEDULE 4.

Stamps (Unemployment Relief) Act 1930 (No. 3868).

APPLICATION FOR REFUND OF STAMP DUTY.

Name and address of employee or employees .. .. .

Name and address of employer .. .. .

Nature of business .. .. .

Period in respect of which refund of stamp duty is claimed .. From...../...../1930 to ...../...../193..... (inclusive)

Amount of refund claimed .. .. . £ : :

Attached hereto are .. .. . (1) Certificate of the Commissioner of Taxes (Form 5) that unemployment relief tax has been paid in respect of so much of the income of the applicant as was derived from salary or wages. (2) Statement (verified by statutory declaration) (Form 6) of or on behalf of employer as to amount of stamp duty paid by the applicant or collected and paid on his/her behalf by the employer during the said period.

DATED at.....this.....day of.....193.....

Witness to signature.....

Signature of applicant.....

SCHEDULE 5.

Stamps (Unemployment Relief) Act 1930 (No. 3868).

CERTIFICATE OF COMMISSIONER OF TAXES AS TO AMOUNT OF UNEMPLOYMENT RELIEF TAX PAID UNDER THE PROVISIONS OF THE UNEMPLOYMENT RELIEF ACT 1930.

I CERTIFY that.....has in accordance with the provisions of the Unemployment Relief Act 1930 paid the amount set out hereunder as unemployment relief tax upon so much of his/her income as was derived or received during the year ending on the 30th June, 19..... from salary or wages.

Amount of Unemployment Relief Tax above referred to .. .. . £.....

DATED at Melbourne this.....day of.....193...

Commissioner of Taxes.

Address.....

Date.....

SCHEDULE 6.

Stamps (Unemployment Relief) Act 1930 (No. 3868).

CERTIFICATE OF PAYMENT BY AN EMPLOYEE OF STAMP DUTY IN RESPECT OF SALARY OR WAGES RECEIVED.

I CERTIFY that.....was employed by.....of.....

during the periods hereunder specified, and that during the said periods the amount paid by him as Unemployment Relief Stamp Duty in respect of the salary or wages received is as follows :-

Table with 6 columns: Week ended—, Amount of Salary or Wages., Stamp Duty paid., Week ended—, Amount of Salary or Wages., Stamp Duty paid.

Total amount of Stamp Duty paid—

The said Stamp Duty was paid (a) by stamp on individual receipts. (b) by being included in remittances to the Comptroller of Stamps, accompanied by a Statement in accordance with the said Act and Regulations. (Strike out whichever is inapplicable.)

I,.....of.....do solemnly and sincerely declare that I have inspected the records of salaries and wages paid to the above-mentioned employee and of the amount of stamp duty paid by or on his behalf, and have satisfied myself that the above-mentioned information is true and correct in every particular, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at..... this.....day of.....1930. Before me— Signature of Employer or person authorized by him and approved by the Comptroller of Stamps—

A Justice of the Peace for the Bailiwick of the State of Victoria—

June 7, 1930

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SCHEDULE 7.

*Stamps (Unemployment Relief) Act 1930 (No. 3868).*

Chief Office for Stamp Duties,  
Taxation Offices,  
436-450 Lonsdale-street,  
Melbourne, C.I.

CERTIFICATE AS TO TAX HAVING BEEN PAID UNDER THE PROVISIONS OF THE UNEMPLOYMENT RELIEF ACT 1930.

I HEREBY CERTIFY that satisfactory evidence has been produced to me that.....  
has paid Unemployment Relief Tax in respect of <sup>her</sup> income for the year ended 30th June, 1930. <sup>She</sup> is, therefore, not  
<sub>his</sub> <sub>He</sub> liable to pay Stamp Duty under the above-mentioned Act in respect of wages or salary henceforth received by <sup>her</sup>  
<sub>him</sub>.

Dated at Melbourne this.....day of.....193.....

.....  
Comptroller of Stamps.

And the Honorable E. J. Hogan, His Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

C. W. KINSMAN,  
Acting Clerk of the Executive Council.