

Largely as a result of investigation by the Post and Telegraph Department, which collects the levy, and action by the Board in cases of default, the number of individual instalments from December, 1930, to February, 1934, recorded as paid up to 31st March, 1935, is in every case greater than that recorded a year previously. Very few of those liable for payment now escape their obligations in this respect.

Some 13,000 Natives have elected to become contributors to the Unemployment Fund under the provisions of section 9 (1) (c) of the Unemployment Amendment Act, 1931, which amended the original Act. Natives within the meaning of the Native Land Act, 1931, are exempt from the levy unless they obtain the Board's permission to become contributors. The total male adult Maori population is approximately 17,700.

Every person in receipt of salary or wages and of income from other sources (with certain statutory exemptions) contributes to the Fund by way of the emergency unemployment charge, to which reference is made in another section of the report.

EXEMPTIONS AND POSTPONEMENTS.

(a) GENERAL UNEMPLOYMENT LEVY.

Exemptions from payment of instalments of the levy, as provided for in the Act and Regulations and recorded up to 31st March, 1935, are as follows:—

<i>Total exemptions</i> (including Maoris, old-age pensioners, and other aged males with small means, persons suffering from permanent physical and mental incapacity, &c.)	35,943
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Partial Exemptions.

Instalments.	Inmates of Mental Hospitals.	Inmates of Prisons, &c.	Inmates of Hospitals, Charitable Institutions, &c.	Students.	Cases of Mental or Physical Disability.	Hardship.	Totals.
December, 1930	3,344	1,090	1,110	922	4,496	2,547	13,509
March, 1931	3,578	1,155	718	1,000	3,666	3,476	13,593
June, 1931	3,613	1,228	895	1,231	3,381	3,952	14,300
August, 1931	3,668	1,486	555	822	3,018	4,162	13,711
November, 1931	3,682	1,410	508	825	3,011	4,684	14,120
February, 1932	3,734	1,151	620	691	2,887	4,080	13,563
May, 1932	3,738	1,158	496	938	2,791	3,565	12,686
August, 1932	3,738	1,179	439	913	2,774	2,972	12,015
November, 1932	3,790	1,200	409	838	2,521	2,618	11,376
February, 1933	3,844	1,082	431	706	2,622	2,597	11,282
May, 1933	3,943	1,026	442	938	2,206	2,395	10,950
August, 1933	3,984	1,012	480	928	2,486	2,688	11,578
November, 1933	4,013	1,102	364	930	2,302	2,051	10,762
February, 1934	4,035	1,070	360	612	2,185	1,815	10,077
May, 1934	4,039	980	492	625	2,006	1,457	9,599
August, 1934	4,082	973	345	812	1,802	973	8,987
November, 1934	4,131	928	349	779	1,333	411	8,231
February, 1935	4,160	902	121	259	455	94	5,991

The value of instalments not collected because of partial exemptions, as indicated above, represents a sum of approximately £56,750.

In lieu of granting exemption from payment of the levy on the grounds of hardship, the Board has exercised its power in postponing the date of payment, without penalty, in 3,011 cases.

(b) EMERGENCY UNEMPLOYMENT CHARGE.

Apart from the statutory exemptions from payment of the charge, over 4,000 applications for exemption from, or postponement of the date of, payment of the charge on the grounds of hardship have been dealt with by the Board since the last report. In 2,500 cases exemption from payment of one or more instalments was granted, whilst in 1,329 cases the due date or dates were postponed in order to give the applicants time to effect payment without incurring the penalties provided by the Act.

COLLECTION OF EMERGENCY UNEMPLOYMENT CHARGE.

Cash payments of the wages-tax are made to permanent post-offices, which also are responsible for the sale of stamps. Out of a total of £2,821,824 received into the Unemployment Fund during the year 1934–35 from the charge on salary or wages, £1,461,201 was paid in cash and £1,360,623 accounted for by the sale of special relief-tax stamps.

The tax collected on income other than salary or wages amounted to £1,349,230.

Early in the year a pamphlet was forwarded to all business houses drawing attention to the incidence of the legislation as far as the unemployment-relief tax is concerned, and this has had the effect of securing a more general compliance with statutory requirements.

The appointment of Unemployment Tax Inspectors to carry out wages-tax and tax on “other income” investigations has been fully justified. During the year 16,910 inspections were made, resulting in the recovery of £35,867 additional tax.