

**(b) EMERGENCY UNEMPLOYMENT CHARGE.**

Apart from the other statutory exemptions from payment of the charge, to which reference was made in the Board's previous report, over 5,200 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. In 2,850 cases, exemption from payment of one or more instalments was granted, whilst in 1,820 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 £2,471,028 received into the Unemployment Fund from the charge on salary or wages, £1,216,685 was paid in cash and £1,254,343 accounted for by the sale of special relief-tax stamps.

In October, 1932, inspectors were detailed to investigate the payment of wages-tax and the charge on "other income." The majority of breaches discovered by the inspectors have been found to be due to ignorance of the law; but cases have been found in which employers were deliberately avoiding payment of the tax. In all cases of the latter kind prosecutions have been instituted.

**MAORIS.**

Attention was directed in the previous report of the Board to the fact that the inauguration of the relief system had exposed the existence of a separate problem as far as Maoris were concerned: and in that report reasons were given to show that the time had arrived for the institution of comprehensive measures to settle them as individual settlers on the idle lands held by them in common ownership.

A number of major developmental schemes having this purpose in view had been in progress for some time, under the direction of the Minister of Native Affairs, but the need existed for the expansion of the method and for a closer co-ordination of such activities with expenditure from the Unemployment Fund for relief among Maoris.

The first of these requirements has been satisfied by legislation constituting a Native Land Settlement Board; and the second by administrative co-operation between that Board and the Unemployment Board.

Complete machinery, therefore, now exists for the directing of the Unemployment Board's Maori relief expenditure and of the Native Department's expenditure on Maori land settlement through one channel to a common end.

Separate registers are now being kept of Maori unemployment registrations, and arrangements in some areas are in train and in others already operating which have the effect of utilizing Maori unemployment-relief labour on the development of their own lands in order that they may subsequently occupy the areas as independent settlers.

Capital expenditure on cottages and farm improvements are being found by the Maori Land Settlement Board from sources other than the Unemployment Fund, which provides the labour-cost only. Expenditure under the latter head would, in any case, have to be met from the Unemployment Fund if the Maoris were retained on ordinary relief schemes. The object of the new policy is to serve a dual purpose in meeting the immediate need of relief by expending the money on development of land already owned by the Maoris in order that they may become self-supporting settlers.

**EXPENDITURE ON UNEMPLOYMENT RELIEF IN RECENT YEARS.**

The cost to the State for the provision of unemployment-relief measures in recent years is shown by the following figures:—

Year.	Public Works Department (including Main Highways).	State Forest Service.	Other Departments (including New Zealand Railways).	Subsidies to Local Bodies.	Unemployment Fund.	Totals.
	£	£	£	£	£	£
1926-27 ..	130,000	14,240	..	..	..	144,240
1927-28 ..	379,565	27,550	..	75,106	..	482,221
1928-29 ..	680,393	50,250	3,500	68,566	..	802,709
1929-30 ..	914,109	185,400	204,464	111,728	..	1,415,701
1930-31 ..	1,249,446	82,000	21,933	116,768	313,209	1,783,356
1931-32 ..	886,953	74,000	14,684	11,478	2,216,886	3,204,001
1932-33 ..	397,632	..	12,088	216	3,687,897	4,097,833
Totals ..	4,638,098	433,440	256,669	383,862	6,217,992	11,930,061