

32. All persons covered by the Act to be required to register, and make the first payment, at the post-office or labour exchange nearest their domicile, and receive certificate (in prescribed form) bearing means of identification such as signature of taxpayer, &c., which the taxpayer may be called upon at any time to produce as evidence of having complied with requirements of the Act.

33. Employment-tax may be paid annually, half-yearly, or quarterly, at the option of the taxpayer, but in the case of workers in employment shall be deducted by the employer once in each month from wages paid. The registration certificate to bear evidence, by means of stamps affixed thereto or otherwise, as may be prescribed, of the payments made by the taxpayer.

34. All persons liable to pay into the fund to be responsible for seeing that their employment-tax is paid and their registration certificates duly stamped to date.

35. It shall be an offence for an employer to take into his service any worker (or to continue a worker in his employ) unless such worker produces his registration certificate showing that all employment-tax payable by him to the fund has been paid; provided that an employer may take into his employ a worker whose tax is in arrears, but must deduct the arrears due from first wages-payment made.

Unemployment Relief.

36. The fund to be used by the Board chiefly in providing or finding work or employment for the unemployed, and failing that in providing sustenance payments as prescribed.

37. All unemployed workers seeking the assistance of the Employment Board to be required to register for employment at the nearest labour exchange, or, in localities where a labour exchange is not available, at the nearest post-office, or as otherwise prescribed by regulation; no worker to receive any benefits whatever unless and until he so registers.

38. No benefit payment to be made from the fund to a worker until six months has elapsed from the date of the worker's registration and first payment of employment-tax. No worker to be granted benefit from the fund, work, or sustenance payment unless his registration certificate is in order and his employment-tax payments are up to date and have been properly made.

39. Except in the case of relief work, or at the special request of the applicant, the labour exchange, as far as possible, to place applicants for employment in their own trade or profession, and if possible in the vicinity of their place of residence.

40. An unemployed worker to be required to accept any suitable employment offered by the labour exchange.

41. Any worker offered what the Board deems to be suitable work and refusing to accept same may be refused or deprived of benefit for such time as the Board determines.

42. On any work provided by the Board or public authority not less than minimum award rates of wages to be paid to all *competent* workers who are employed on those works. The expenses of travelling to and from such works to be defrayed by the Board at its discretion.

43. The Board to be authorized to arrange for unemployed workers being employed on relief works, and such workers to have alternate periods of relief works and on sustenance benefit to encourage and enable them to seek employment elsewhere.

44. The Board to have power to arrange for the training of workers to enable them to take and competently perform any work in certain industries including relief work, and for this purpose to be empowered to set aside certain works as training-schools for unskilled or incompetent workers. The rates of pay for such workers to be decided by the Employment Board; provided that a worker employed on such training shall be paid not less than sustenance rates of benefit provided by the Board.

45. The rights of an unemployed person to benefits under the Act not to be affected by the refusal to accept work offered by an employer or the owner of an undertaking in whose undertaking a strike or lockout is in progress.

46. During the period of unemployment an unemployed worker seeking the assistance of the Board shall report as may be required by the Board to the labour exchange, or, if he lives outside the district of the exchange, as may be prescribed by regulations.

In the foregoing recommendations there are three outstanding features: First, the treatment of unemployment as a social problem, and the consequent provisions designed to spread the responsibility for and also the cost of measures taken towards a solution of this problem as widely as possible over the whole community; second, the establishment of a permanent non-governmental Board of citizens as an organization with authority to deal with all matters pertaining to the relief of the unemployed and the provision of special works for their absorption (this organization to act also as an advisory body to the Government on industrial and economic questions which require from time to time to be dealt with by legislation and which inevitably affect the development of industries); and, third, the establishment of a fund for the purposes of the Employment Board to which, with very few exceptions, every citizen of the country will contribute.

Our very definite and unanimous conclusions are—first, the problem of unemployment for its solution requires an organization of a nature different from anything which has previously been provided—in other words, the Board which we recommend; second, the organization cannot work without funds; third, the responsibility for providing the funds must be as widely spread as can possibly be made effective.

We have not attempted to define within too narrow limits the functions which the new organization would perform. We have indicated them broadly and generally, but much must be left to the Board to decide as experience is gained. Much will depend upon the members of the Board, but we do not doubt that public-spirited men of sufficient experience, knowledge, and ability will offer themselves for this work.