

15. Statement to be furnished by employers

- (1) Every employer of labour shall, when called upon by the Commissioner either by general notice published in the *Gazette* or by direct notice to the employer, furnish to the Commissioner a statement showing —
 - (a) the names and addresses of all persons employed by him during the period mentioned in the notice;
 - (b) the capacity in which each person was employed;
 - (c) the total amount of remuneration paid to each person during that period; and
 - (d) the value of board, residence, or other allowance made to each person during that period.
- (2) Each statement shall be furnished to the Commissioner at the Taxation Department, Barrack Street, Perth.

[Regulation 15 amended by Gazette 23 August 1940 p.1540.]