



NEW ZEALAND

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1947, No. 45

Title.

AN ACT to make Provision with respect to Public Finance and other Matters. [25th November, 1947

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Finance Act (No. 2), 1947.

PART I

PUBLIC REVENUES

Minister of Industries and Commerce may charter ships on behalf of the Crown.

2. (1) It shall be lawful and be deemed to have been lawful for the Minister of Industries and Commerce from time to time, on behalf of His Majesty the King, to enter into any contract of charterparty, for such period of hire and upon such terms and conditions as the Minister thinks fit, for the hire of any ship for the carriage of goods and passengers, or of goods only, or of passengers only.

(2) It shall be lawful for the Minister to ratify and confirm on behalf of His Majesty any contract of charterparty entered into before the passing of this

Act by any person acting as agent for His Majesty, and any such contract of charterparty, when so ratified and confirmed by the Minister, shall be deemed to have been lawfully entered into.

(3) The Minister may from time to time exercise on behalf of His Majesty all His Majesty's rights and powers under any such contract (whether entered into before or after the passing of this Act).

(4) It shall be lawful and be deemed to have been lawful for the Minister from time to time to delegate either generally or particularly to such person as he thinks fit all or any of his powers under this section.

(5) Subject to any general or special directions given by the Minister, the person to whom any powers have been so delegated may exercise those powers in the same manner, and with the same effect, as if they had been directly conferred on that person by this section and not by delegation.

(6) Every person purporting to act pursuant to any delegation under this section shall, in the absence of proof to the contrary, be presumed to be acting in accordance with the terms of the delegation.

(7) Any such delegation may be at any time revoked or amended by the Minister, in whole or in part, and no such delegation shall prevent the personal exercise by the Minister of any of the powers conferred on him by this section.

3. (1) The Main Highways Account established under section thirteen of the Main Highways Act, 1922, is hereby abolished, and all moneys standing to the credit of that Account shall, without further authority than this section, be deemed to have been transferred to the Public Works Account.

Abolition of
Main
Highways
Account.
See Reprint
of Statutes,
Vol. III, p. 698

(2) All moneys which, if this section had not been passed, would have been payable into the Main Highways Account shall be paid into the Public Account to the credit of the Consolidated Fund.

(3) All moneys which, if this section had not been passed, would have been payable out of the Main Highways Account shall be paid out of moneys from time to time appropriated by Parliament for the purpose.

(4) The enactments specified in the First Schedule to this Act are hereby consequentially amended in the manner indicated in that Schedule.

(5) The enactments specified in the Second Schedule to this Act are hereby repealed to the extent indicated in that Schedule.

(6) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-seven.

4. (1) This section shall be read together with and deemed part of the State Supply of Electrical Energy Act, 1917 (in this section referred to as the principal Act).

(2) For the purposes of sections five to fourteen of the principal Act and of section nine of the Finance Act (No. 2), 1944, all schemes under the principal Act shall be deemed to be one scheme.

(3) Section eleven of the principal Act is hereby amended as follows:—

(a) By omitting from subsection one the words “two per centum”, and substituting the words “one per centum”:

(b) By omitting from subsection three the word “one-eighth” wherever it occurs, and substituting in each case the word “one-quarter”.

(4) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-seven.

5. Section thirty of the Dairy Products Marketing Commission Act, 1947, is hereby amended by adding the following subsection:—

“(3) On the retirement of any Chairman of the Commission who has served for not less than five years continuously as Chairman of the Commission the Commission shall pay to him by way of retiring-allowance such amount for such period as the Governor-General in Council from time to time approves, either generally or in any particular case.”

Amending provisions as to Electric Supply Account. See Reprint of Statutes, Vol. III, p. 89 1944, No. 7

Retiring-allowance of Chairman of New Zealand Dairy Products Marketing Commission. 1947, No. 2

6. (1) With the approval of the Minister of Finance, the Public Trustee may from time to time, for the purpose of providing residential accommodation for officers of the Public Trust Office, expend moneys out of the Assurance and Reserve Fund, or out of the Investment Fluctuation Account, for all or any of the following purposes:—

Public Trustee may purchase dwellings for accommodation of staff.

- (a) The purchase or other acquisition of any estate or interest in any land with a dwelling erected thereon:
- (b) The purchase or other acquisition of any estate or interest in any land and the erection of a dwelling thereon:
- (c) The alteration, repair, rebuilding, subdivision, or improvement of any such dwelling:
- (d) The improvement of any such land.

(2) The Public Trustee may let any dwelling so purchased or erected or any part thereof to any officer of the Public Trust Office for such term and at such rent and otherwise upon such terms and conditions as he thinks fit.

(3) In the event of any dwelling acquired or erected by the Public Trustee for the purposes of this section being no longer required for those purposes, the Public Trustee may sell, let, exchange, or otherwise dispose of the same in such manner and on such terms as the Public Trustee, with the approval of the Minister of Finance, thinks fit.

7. (1) Notwithstanding anything to the contrary in section nineteen of the Public Service Act, 1912, or in any other enactment, and without limiting any other powers in that behalf, it is hereby declared that there may be paid from moneys appropriated by Parliament for the payment of salaries and of allowances in the nature of salary to persons employed by the Crown, such amounts by way of increase of salary from the thirtieth day of September, nineteen hundred and forty-seven, as shall not exceed in any case the rate of twenty-five pounds a year.

General increase of salaries of Government servants from 30th September, 1947.

See Reprint of Statutes, Vol. VII, p. 529

(2) This section shall be deemed to have come into force on the first day of October, nineteen hundred and forty-seven.

Salary increases as at 1st October, 1947, to be added to maximum remuneration of retired public servants and teachers who are temporarily re-employed.
See Reprint of Statutes, Vol. VII, p. 559

REFER
No. 5.

8. (1) For the purpose of computing the amount of the retiring-allowance under Part I or Part IV of the Public Service Superannuation Act, 1927, that may be paid in respect of any month to any contributor to whom subsection two of section thirty-three or subsection two of section seventy-eight of that Act applies, the annual salary on the basis of which he was contributing to the Public Service Superannuation Fund or to the Teachers' Superannuation Fund at the date of his retirement shall be deemed to be increased by the annual amount of any increase of salary to which he is for the time being entitled by reason of the general increase in salary of twenty-five pounds a year as at the first day of October, nineteen hundred and forty-seven.

(2) If any question arises as to whether any increase of salary is an increase to which this section applies, it shall be determined by the Minister of Finance, and his decision shall be final.

(3) This section shall be deemed to have come into force on the first day of October, nineteen hundred and forty-seven.

Power to exempt certain allowances from income-tax and social security charge.

9. (1) The Commissioner of Taxes may from time to time determine whether and to what extent any allowance in respect of or in relation to the employment or service of any person constitutes a reimbursement of expenditure exclusively incurred by him in the production of his assessable income, and the allowance shall to the extent so determined be exempt from income tax and social security charge.

(2) Every determination of the Commissioner under this section shall be final and conclusive.

Extending time for prosecutions and recovery of penal tax under Land and Income Tax Act, 1923
Ibid., pp. 331, 332

10. (1) Section one hundred and fifty-one of the Land and Income Tax Act, 1923, is hereby amended by omitting the words "four years", and substituting the words "ten years".

(2) Section one hundred and fifty-nine of the Land and Income Tax Act, 1923, is hereby amended by omitting the words "four years", and substituting the words "ten years".

11. Section fifteen of the Land and Income Tax Amendment Act, 1945, is hereby amended by omitting from subsection one the words "nineteen hundred and forty-eight", and substituting the words "nineteen hundred and forty-nine".

Extending period for allowance of special depreciation. 1945, No. 37

12. (1) Section one hundred and twenty-five of the Social Security Act, 1938, is hereby amended by inserting in subsection six, after the words "(including any income that is not chargeable under this Part of this Act)", the words "after deducting any loss which has been deducted under section one hundred and twenty-six of this Act".

As to deduction of losses from income of companies for purposes of social security charge. 1938, No. 7

(2) This section shall apply with respect to the charge for the income year that ended on the thirty-first day of March, nineteen hundred and forty-seven, and for every subsequent year.

PART II

DEATH DUTIES

13. This Part of this Act shall be read together with and deemed part of the Death Duties Act, 1921 (in this Part referred to as the principal Act).

This Part to be read with Death Duties Act, 1921.

See Reprint of Statutes, Vol. VII, p. 354

14. Except as provided in paragraph (b) of section seventeen of this Act, this Part of this Act shall apply with respect to the estates of all persons dying after the thirty-first day of December, nineteen hundred and forty-seven, and with respect to all gifts made after that date, and the principal Act shall apply with respect to other estates and gifts as if this Part of this Act had not been passed.

Commencement of this Part.

15. (1) Section twelve of the principal Act, as amended by section twenty-six of the Finance Act, 1940, is hereby further amended by omitting the words "two hundred pounds" and substituting the words "five hundred pounds".

Estates exempted from estate duty. 1940, No. 6

(2) Section twenty-six of the Finance Act, 1940, is hereby amended by repealing subsection two.

(3) The First Schedule of the Finance Act, 1940, is hereby amended by omitting the words " Exceeding 200 but not exceeding 500 .. 1 per cent."

Reduction of duty on property situated out of New Zealand.

16. Section thirty-two of the principal Act is hereby amended by omitting from subsection four the word " save ", and substituting the words " unless application therefor, supported by evidence of payment of the duty in the other country, is made in writing ".

Further exemptions from gift duty.

17. Notwithstanding anything to the contrary in the principal Act, no gift duty shall be payable in respect of any of the following matters, namely:—

(a) Payments made to a widow by a person who has been her deceased husband's employer, if—

(i) The employer is an incorporated public company; or

(ii) The employer is an incorporated private company, and the Commissioner is satisfied that the widow is not, and her deceased husband was not, connected by ties of blood or marriage with any director of that company; or

(iii) The employer is an unincorporated firm or an individual, and the Commissioner is satisfied that the widow is not, and her deceased husband was not, connected by ties of blood or marriage with the employer or any of the employers:

(b) Gifts made in New Zealand after the thirty-first day of December, nineteen hundred and forty-six, and before the first day of January, nineteen hundred and fifty, to provide food and clothing for general distribution in Great Britain, or for distribution in Great Britain through any charitable organization or for any charitable purpose.

Reduction of succession duty where margin above limit of value is small.
1940, No. 6

18. Section twenty-seven of the Finance Act, 1940, is hereby amended by adding to subsection eight the following proviso:—

" Provided that the total succession duty payable under this subsection and under subsection six or

subsection seven of this section (as the case may be) shall where necessary be reduced so as not to exceed the total of—

“(a) The amount of the succession duty which would have been so payable if the amount of the succession had been one thousand pounds; and

“(b) The amount by which the value of the succession exceeds one thousand pounds.”

PART III

SOIL CONSERVATION AND RIVERS CONTROL

19. This Part of this Act shall be read together with and deemed part of the Soil Conservation and Rivers Control Act, 1941 (in this Part referred to as the principal Act).

This Part to be read with Soil Conservation and Rivers Control Act, 1941.

1941, No. 12

20. Notwithstanding anything to the contrary in the principal Act or any other Act, where before the passing of this Act any moneys have been advanced by the Council to a Catchment Board for the purpose of carrying out any works, and the Board has agreed to repay those moneys, with or without interest, the completion or partial completion of the works before the making of the classification for the purposes of the rate to be levied under section eighty-five, eighty-six, eighty-seven, or eighty-eight of the principal Act shall not affect the classification.

Completion of works not to affect classification for rating in certain cases.

21. (1) Any Catchment Board may in any financial year, out of its combined General Account and Administrative Account, expend for purposes not authorized by any Act or law for the time being in force any sum or sums not amounting in the aggregate to more than one per centum of the combined general rate, works rate, and administrative rate made for that year by the Board, nor in any case to more than one hundred pounds:

Unauthorized expenditure.

Provided that if one per centum of the combined rates as aforesaid for any financial year does not amount to thirty pounds the Board may in that year expend the sum of thirty pounds for the purposes aforesaid.

Repeal.

(2) This section is in substitution for section one hundred and sixteen of the principal Act, and that section is hereby accordingly repealed.

Catchment Boards may provide dwellings for their employees.

22. (1) With the consent in writing of the Minister and subject to such conditions as he may impose, any Catchment Board—

- (a) May purchase or otherwise acquire any estate or interest in any land, and may erect dwellings thereon for disposal under this section:
- (b) May erect dwellings for disposal under this section on any land which is the property of the Board and which is not held in trust for any other purpose:
- (c) May purchase or otherwise acquire any estate or interest in any land with dwellings thereon for disposal under this section.

(2) All land, and the dwellings thereon, disposed of under this section shall be disposed of by way of sale or lease to persons employed in the service of the Board.

(3) In the event of any dwelling acquired or erected by the Board for the purposes of this section being no longer required for those purposes, the Board may sell, let, exchange, or otherwise dispose of the same in such manner and on such terms as the Board, with the approval of the Minister, thinks fit.

(4) The Board may from time to time borrow moneys by way of special loan under the Local Bodies Loans Act, 1926, by special order and without taking the steps prescribed by sections nine to thirteen of that Act, for the purposes of exercising the powers conferred by this section.

See Reprint of Statutes, Vol. V, p. 360

Date of annual meetings of Catchment Boards.

23. Section sixty-five of the principal Act is hereby amended by omitting from subsection one the words “thirty days after the third Saturday in May”, and substituting the words “sixty days after the third Wednesday in November”.

PART IV

LOCAL AUTHORITIES AND PUBLIC BODIES

Authorizing local authorities to grant free travel to disabled servicemen.

24. (1) It shall be lawful and be deemed to have been lawful for any local authority or public body to permit any serviceman who is disabled as a result of war service to travel without charge on any tramway or

other service established for the conveyance of passengers and conducted by that local authority or public body.

(2) Any other local authority may contribute moneys out of its general funds towards the cost of travel by any such serviceman residing within its district on any service to which subsection one of this section applies.

(3) Any expenditure incurred by a local authority before the passing of this Act for the purpose mentioned in the last preceding subsection is hereby validated and declared to have been lawfully incurred.

(4) For the purposes of this section the term "serviceman" has the same meaning as in Part I of the Rehabilitation Act, 1941. 1941, No. 25

25. (1) In this section the term "local authority" means a local authority within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act or of any Order in Council thereunder, or by virtue of the provisions of any other Act; and includes any other body, whether incorporated or not, which is declared by the Governor-General in Council to be a local authority for the purposes of this section. Authorizing local authorities and others to expend moneys in connection with the establishment and maintenance of war memorials.

(2) It shall be lawful and be deemed to have been lawful for any local authority to expend moneys out of its general fund or account in or towards the establishment or maintenance of permanent memorials in respect of the Second World War, whether the memorials are vested in or under the control of the local authority or not, and the establishment by it, whether alone or in conjunction with any other local authority, of such a memorial shall be deemed to be a public work within the meaning of the Public Works Act, 1928. See Reprint of Statutes, Vol. V, p. 415

(3) Any person, including a company or other incorporated body, a corporation sole, an unincorporated body of persons, and a trustee or board of trustees (whether statutory or not), may from time to time, unless expressly prohibited by any Act or by any instrument of trust, make grants towards the establishment or maintenance of any permanent memorial in respect of the Second World War. Ibid., Vol. VII, p. 522

See Reprint
of Statutes,
Vol. V, p. 360

Ibid., p. 415

(4) Any local authority within the meaning of the Local Bodies' Loans Act, 1926, may, by special order and without taking the steps prescribed by sections nine to thirteen of that Act, but subject to the provisions of the Local Government Loans Board Act, 1926, raise a special loan for any public work referred to in subsection two of this section. Any other local authority within the meaning of this section may, subject to the provisions of the Local Government Loans Board Act, 1926, borrow moneys for the purposes of any such public work as aforesaid.

Ibid., p. 522

(5) Any approved war memorial as defined by section fifteen of the Finance Act, 1919, may be altered to incorporate a permanent memorial in respect of the Second World War, and any such alteration shall be deemed to be the establishment of a permanent memorial for the purposes of this section.

Empowering
local authorities
to contribute
towards Flood
Relief Funds
for Great
Britain.

26. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend moneys out of its general fund or account for the purpose of contributing towards any fund established and to be used for the relief of distress caused by the disastrous floods in Great Britain in the year nineteen hundred and forty-seven.

Validating
expenditure
incurred by
local authorities
in connection
with the visit of
Field-Marshal
Montgomery.

27. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend moneys out of its general fund or account for the purpose of taking part in the reception, welcome, or entertainment of Field-Marshal the Right Honourable the Viscount Montgomery of Alamein, K.G., G.C.B., D.S.O., or for the purpose of making any presentation to him on the occasion of his visit to New Zealand.

Unauthorized
expenditure of
Harbour
Boards.

See Reprint
of Statutes,
Vol. VII, p. 60

28. Section one hundred and twenty-nine of the Public Revenues Act, 1926, is hereby amended by omitting from subsection four the words "five hundred pounds," and substituting the words "one thousand pounds".

Unauthorized
expenditure of
Hospital
Boards.

Ibid.

29. Section one hundred and twenty-nine of the Public Revenues Act, 1926, is hereby amended by adding to subsection five the following proviso:—

"Provided that if one per centum of the amount levied on contributory local authorities as aforesaid

for any financial year does not amount to ten pounds the Board may in that year expend the sum of ten pounds for the purposes aforesaid."

30. (1) Where any local authority has in respect of any superannuation scheme entered into any contract before the first day of August, nineteen hundred and forty-seven, with any of its employees for payment to any such employee upon his retirement before becoming entitled to a pension or retiring-allowance of amounts calculated in relation to the contributions made by the local authority to the superannuation scheme, the local authority may continue to make payments in accordance with any such contracts:

Authorizing local authorities to continue certain payments under superannuation schemes.

Provided that no such payment shall be made to any employee if the terms or conditions of the superannuation scheme in its application to that employee have been varied since the date of the aforesaid contract.

(2) For the purposes of this section the term "local authority" means a local authority within the meaning of the Local Government Loans Board Act, 1926 (whether by virtue of section two of that Act, or of any Order in Council thereunder, or by virtue of any other Act).

See Reprint of Statutes, Vol. V, p. 415

PART V

MISCELLANEOUS

31. (1) Section fourteen of the Agricultural Workers Act, 1936, is hereby amended, as from the first day of November, nineteen hundred and forty-seven, as follows:—

Amending provisions as to rates of wages of agricultural workers on dairy-farms.

(a) By omitting from subsection three the reference to section twenty of the Marketing Act, 1936, and substituting a reference to sections sixteen and thirty-six of the Dairy Products Marketing Commission Act, 1947:

1936, No. 30
1936, No. 5
1947, No. 2

(b) By adding to subsection four the words "or by such greater amount as may from time to time be fixed by the Governor-General by Order in Council":

(c) By inserting, after subsection four, the following subsection:—

“(4A) Every Order in Council under this section shall come into force on such date as may be specified in that behalf in the Order. The date so specified may be before or after the date of the Order.”

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(2) The Agricultural Workers Wage-fixation Order 1947 shall for all purposes be deemed to have been made with full power and authority and to be and to have been valid and of full effect on and from the date on which the Order is expressed to have come into force.

Abolishing
income
qualification for
entry to
National
Provident Fund.

See Reprint
of Statutes,
Vol. VI, p. 35

32. Section ten of the National Provident Fund Act, 1926, is hereby amended by repealing paragraph (d) of subsection one and also by repealing subsection two.

Reconstitution
of Awarua
Licensing
District and
Committee.
1945, No. 10

33. (1) Notwithstanding anything contained in subsection three of section ten of the Electoral Amendment Act, 1945, or in the report of the Representation Commission made pursuant to section six of that Act on the seventh day of June, nineteen hundred and forty-six, that portion of the Electoral District of Awarua which is not included in the Invercargill Licensing District or in the Mataura No-licence District or in the Clutha No-licence District is hereby declared to be, and to have been as from the taking effect of the said report, a licensing district for the purposes of the Licensing Act, 1908, to be known as the Awarua Licensing District.

See Reprint
of Statutes,
Vol. IV, p. 234

(2) The following persons, namely, Thomas Vincent Hardy and David Erskine Sinclair Mason, being persons holding office as members of the Licensing Committee for the Licensing District of Awarua on the date of the taking effect of the said report, are hereby declared to be, and to have been as from that date, members of the Licensing Committee for the Awarua Licensing District, as constituted by this section, for the purposes of the Licensing Act, 1908, notwithstanding that no election under section forty-four of that Act was held in the year nineteen hundred and forty-seven.

(3) The following persons, namely, Albert Napper, Andrew Sydney Alexander Ronald, and John Watt, being persons appointed by the Governor-General on the fifteenth day of August, nineteen hundred and forty-seven, to fill vacancies in the membership of the Licensing Committee for the said district, are hereby declared to be, and to have been as from their appointment, members of the Licensing Committee for the Awarua Licensing District for the purposes of the Licensing Act, 1908.

34. (1) Notwithstanding anything contained in subsection three of section ten of the Electoral Amendment Act, 1945, or in the report of the Representation Commission made pursuant to section six of that Act on the seventh day of June, nineteen hundred and forty-six, that portion of the Electoral District of Wallace which is not included in the Mataura No-licence District is hereby declared to be, and to have been as from the taking effect of the said report, a licensing district for the purposes of the Licensing Act, 1908, to be known as the Wallace Licensing District.

Reconstitution
of Wallace
Licensing
District and
Committee.
1945, No. 10

See Reprint
of Statutes,
Vol. IV, p. 234

(2) The following persons, namely, Francis Malcolm (senior), Rudolph Neil Metzger, Samuel John Sanford, and David Martin Tweedie, being the persons declared elected as members of the Licensing Committee for the Licensing District of Wallace at the election in the month of March, nineteen hundred and forty-seven, are hereby declared to be, and to have been as from their election, members of the Licensing Committee for the Wallace Licensing District, as constituted by this section, for the purposes of the Licensing Act, 1908.

35. (1) Section two of the Wool Disposal Act, 1945 (in this section referred to as the principal Act), is hereby amended by repealing the definitions of the terms "broker", "financial year", and "wool", and substituting the following definitions:—

Miscellaneous
amendments of
the Wool
Disposal Act,
1945.
1945, No. 32

“ ‘Broker’ means any person who in the ordinary course of business regularly sells wool or sheep-skins at an auction approved by the Commission:

“ ‘Financial year’ means the period of twelve months ending on the thirtieth day of June in any year:

“ ‘Wool’ means sheep’s wool or lambs’ wool, whether greasy, washed, scoured, carbonized, slipped, or fellmongered, or wool on the skin; but does not include manufactured wool (including wool tops), wool noils, dags or dag wool, or wool waste:”.

(2) Section two of the principal Act is hereby further amended by inserting, after the definition of the term “Minister”, the following definition:—

“ ‘Scourer’ means a person who subjects wool to a process of washing, scouring, or carbonizing; and ‘scoured’ and ‘scouring’ have corresponding meanings:”.

(3) Section seventeen of the principal Act is hereby amended by repealing paragraphs (b) and (c) of subsection one, and substituting the following paragraphs and proviso:—

“(b) Delivered to a manufacturer:

“(c) Delivered to a scourer:

“(d) Exported from New Zealand:

“Provided that no wool shall be subject to the contributory charge more than once.”

(4) Section seventeen of the principal Act is hereby further amended by repealing subsection three, and substituting the following subsections:—

“(3) The rates of the contributory charge shall be prescribed from time to time by the regulations and shall be such rates as are determined by the Governor-General, after taking into consideration any advice tendered to the Minister by the Commission.

“(3A) Out of the moneys received by way of contributory charge under this section the following payments shall be made:—

“(a) The amounts required to meet the share of the industry in the operating expenses of the Joint Organization as provided in paragraph three of Part III of the Disposals Plan:

“(b) The amounts required to pay any interest payable out of the Wool Disposal Account in respect of moneys advanced under section sixteen of this Act:

“(c) The amounts payable to the Wool Board under subsection five of this section.

“(3B) Any moneys received by way of contributory charge that are in excess of the moneys required to pay the amounts referred to in the last preceding subsection shall constitute a reserve. The reserve may from time to time be applied in payment of those amounts or any of them or any part thereof, and any such applications of the reserve shall be taken into account in determining the rates of the contributory charge to be prescribed under this section.

“(3C) The Commission may from time to time invest any moneys in the said reserve in any manner in which trustees are for the time being authorized to invest trust funds.”

(5) Section seventeen of the principal Act is hereby further amended by repealing subsection six, and substituting the following subsection:—

“(6) Upon the winding-up of the Joint Organization the balance (if any) of the moneys received by way of contributory charge under this section, including any moneys in the said reserve and any investments representing the same and any interest earned from the investments, shall be paid or transferred to the Wool Board, and shall be applied by the Wool Board in such manner as it thinks fit for the benefit of the wool-growing industry.”

(6) Section eighteen of the principal Act is hereby amended by repealing subsection one, and substituting the following subsection:—

“(1) The Commission may appoint a suitable person to be the General Manager thereof (who may be one of the members of the Commission) and such other officers as it deems necessary for the efficient carrying-out of its functions under this Act.”

Amending definition of "wool" for purposes of Wool Industry Act, 1944.

1944, No. 27

1946, No. 40

36. (1) Section two of the Wool Industry Act, 1944 (as amended by section eighty of the Statutes Amendment Act, 1946), is hereby further amended by repealing the definition of the term "wool"; and substituting the following definition:—

“ ‘Wool’ means sheep’s wool or lambs’ wool, whether greasy, washed, scoured, carbonized, slipped, or fellmongered, or wool on the skin; but does not include manufactured wool (including wool tops), wool noils, dags or dag wool, or wool waste:”.

Repeal.

(2) Section eighty of the Statutes Amendment Act, 1946, is hereby consequentially repealed.

Ordinary Board of Appeal to have power to hear appeals under Public Service Amendment Act, 1946.

1946, No. 42

37. Section twenty of the Public Service Amendment Act, 1946, is hereby amended by inserting in subsection one, after the words “shall be heard”, the words “either by the Board of Appeal established under the principal Act or”.

Public Service Act, 1912, to apply to Commissioner of Supply.

1946, No. 42

38. (1) Section twenty-two of the Public Service Amendment Act, 1946, is hereby amended by repealing paragraph (g).

(2) The person holding the position of Commissioner of Supply on the passing of this Act shall be deemed from the passing of this Act to be an officer (within the meaning of the Public Service Act, 1912) holding the position of Commissioner of Supply.

See Reprint of Statutes, Vol. VII, p. 522

Validating distribution of surplus funds of the National Council for Reclamation of Waste Material.

39. The distribution of the surplus funds of the National Council for Reclamation of Waste Material, amounting to two thousand five hundred and sixty pounds six shillings and sixpence, by making grants of two hundred and fifty pounds to Heritage (Auckland), Incorporated, and of one hundred pounds to Heritage (Wellington), Incorporated, and dividing the residue among the several branches of the New Zealand Red Cross Society and of the St. John Ambulance Association is hereby validated and declared to have been lawfully made.

SCHEDULES

Schedules.

FIRST SCHEDULE

Section 3 (4)

AMENDMENTS CONSEQUENTIAL ON ABOLITION OF MAIN HIGHWAYS ACCOUNT

Title of Enactment.	Number of Section affected.	Nature of Amendment.
1916 No. 18— The Appropriation Act, 1916 .. (Reprint of Statutes, Vol. V, p. 427)	Section 9 (as amended by section 3 (2) of the Finance Act (No. 2), 1935)	By omitting from subsection (1) the words "Main Highways Account", and substituting the words "Consolidated Fund".
1922, No. 47— The Main Highways Act, 1922 .. (Reprint of Statutes, Vol. III, p. 701)	Section 18 (as amended by section 3 (2) of the Finance Act (No. 2), 1935) Section 19 (as amended by the said section 3 (2))	By omitting from subsection (1) the words "the Main Highways Account", and substituting the words "moneys appropriated by Parliament for the purpose". By omitting from subsection (1) the words "the Main Highways Account", and substituting the words "moneys appropriated by Parliament for the purpose".
1925, No. 27— The Main Highways Amendment Act, 1925 (Reprint of Statutes, Vol. III, p. 705)	Section 2 (as amended by section 3 (2) of the Finance Act (No. 2), 1935) Section 4 Section 7 Section 8 (as amended by the said section 3 (2))	By omitting from subsection (2) the words "the Main Highways Account", and substituting the words "moneys appropriated by Parliament for the purpose"; by omitting from subsection (3) the words "Main Highways Account", and substituting the word "Crown"; and by omit- ting from subsection (3) the words "Save as provided in this subsection, the expenses incurred as aforesaid shall re- main charged on the Main Highways Account". By omitting from subsection (1) the words "Main Highways Account", and substituting the word "Crown". By omitting from subsection (1) and also from subsection (3) the words "the Main Highways Account", and substituting in each case the words "moneys appropriated by Parliament for the purpose". By omitting from subsection (1) the words "the Main Highways Account", and substituting the words "moneys appropriated by Parliament for the purpose".

FIRST SCHEDULE—*continued*AMENDMENTS CONSEQUENTIAL ON ABOLITION OF MAIN HIGHWAYS ACCOUNT—*continued*

Title of Enactment.	Number of Section affected.	Nature of Amendment.
1926, No. 43— The Main Highways Amendment Act, 1926 (Reprint of Statutes, Vol. III, p. 709)	Section 2 (as amended by section 3 (2) of the Finance Act (No. 2), 1935)	By omitting from subsection (1) the words “the Main Highways Account, without further appropriation than this section”, and substituting the words “moneys appropriated by Parliament for the purpose”.
1927, No. 47— The Motor-spirits Taxation Act, 1927 (Reprint of Statutes, Vol. VII, p. 211.)	Section 9	By repealing subsection (1), and substituting the following subsection :— “(1) Eight per centum of the residue of the moneys paid into the Consolidated Fund as hereinbefore provided, after deducting the expenses of administration, the amount of any refunds hereinbefore provided for, and the amount of any refunds or drawbacks of duty made or allowed under the Customs Act, 1913, shall, without further appropriation than this section, be apportioned among those Borough Councils in whose districts there is a population of six thousand or upwards, in amounts bearing to each other approximately the same proportions as exist for the time being between the populations of the several boroughs.”
1927, No. 51— The Main Highways Amendment Act, 1927 (Reprint of Statutes, Vol. III, p. 710)	Section 2 (as amended by section 3 (2) of the Finance Act (No. 2), 1935)	By omitting from subsection (1) the words “In addition to the expenditure from the Main Highways Account authorized by section fifteen of the principal Act”, and also the words “from the Main Highways Account” at the end of the subsection.
	Section 4	By omitting the words “the Main Highways Account”, and substituting the words “moneys appropriated by Parliament”.
1928, No. 28— The Main Highways Amendment Act, 1928 (Reprint of Statutes, Vol. III, p. 712)	Section 5 (as amended by section 3 (2) of the Finance Act (No. 2), 1935)	By omitting the words “the Main Highways Account, as the case may require”, and substituting the words “moneys appropriated by Parliament for the purpose”.
1930, No. 6— The Finance Act, 1930 (Reprint of Statutes, Vol. III, p. 717)	Section 39 (as amended by section 3 (2) of the Finance Act (No. 2), 1935)	By omitting from subsection (1) and also from subsection (2) the words “out of the Main Highways Account”.

FIRST SCHEDULE—*continued*AMENDMENTS CONSEQUENTIAL ON ABOLITION OF MAIN HIGHWAYS ACCOUNT—*continued*

Title of Enactment.	No. of Section affected.	Nature of Amendment.
1933, No. 30— The Municipal Corporations Act, 1933.	Section 71 (as amended by section 3 (2) of the Finance Act (No. 2), 1935)	By omitting from subsection (1) the words "Main Highways Account" wherever they occur, and substituting in each case the words "Consolidated Fund".
1936, No. 39— The Main Highways Amendment Act, 1936	Section 5	By omitting from subsection (1) and also from subsection (2) the words "the Main Highways Account", and substituting in each case the words "moneys appropriated by Parliament for the purpose"; and by omitting from subsection (3) the words "without further appropriation than this section, be refunded out of the Main Highways Account", and substituting the words "be refunded out of moneys appropriated by Parlia- ment for the purpose".
1938, No. 13— The Finance Act, 1938	.. Section 13	By omitting from subsection (1) the words "and that specified fees payable to the Crown shall be payable otherwise than into the Main Highways Account".
1939, No. 18— The Hutt Road Act, 1939	.. Section 6	By omitting from subsection (2) the words "Main Highways Account", and substituting the words "Consolidated Fund".

SECOND SCHEDULE

Section 3 (5)

ENACTMENTS REPEALED

Title of Enactment.	Extent of Repeal.
1922, No. 47— The Main Highways Act, 1922 .. (Reprint of Statutes, Vol. III, p. 693)	Sections 12, 13, 14, 15, 16; 17, and 21.
1927, No. 74— The Finance Act 1927 (No. 2) .. (Reprint of Statutes, Vol. III, p. 714)	Section 24.

SECOND SCHEDULE—*continued*ENACTMENTS REPEALED—*continued*

Title of Enactment.	Extent of Repeal.
1928, No. 53— The Finance Act, 1928 (Reprint of Statutes, Vol. III, p. 715)	Sections 5 and 28.
1930, No. 6— The Finance Act, 1930 (Reprint of Statutes, Vol. III, p. 716)	Sections 35 and 37.
1931, No. 44— The Finance Act, 1931 (No. 4) ..	Section 45.
1932, No. 11— The Finance Act, 1932	Section 39.
1934, No. 31— The Finance Act (No. 3), 1934 ..	Sections 4 and 28.
1935, No. 5— The Finance Act, 1935	Section 20.
1935, No. 41— The Finance Act (No. 2), 1935 ..	Section 3.
1936, No. 39— The Main Highways Amendment Act, 1936	So much of the Schedule as relates to sections 12, 14, 15, 16, and 17, of the Main Highways Act, 1922, and to section 4 of the Finance Act (No. 3), 1934.
1937, No. 17— The Finance Act, 1937	Section 12.
1938, No. 13— The Finance Act, 1938	Section 3.
1939, No. 3— The Finance Act, 1939	Section 3.
1939, No. 9— The Transport Law Amendment Act, 1939	Subsections (3) and (5) of section 4.
1939, No. 18— The Hutt Road Act, 1939	Section 6 (5).
1940, No. 6— The Finance Act, 1940	Section 4.
1946, No. 16— The Finance Act, 1946	Section 7.