

This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.

*House of Representatives,
5th November, 1924.*

Right Hon. Mr. Massey.

FINANCE.

ANALYSIS.

- | | |
|--|---|
| <p>Title.</p> <p>1. Short Title.</p> <p style="text-align: center;">PART I.</p> <p style="text-align: center;">PUBLIC REVENUES AND LOANS.</p> <p>2. Empowering Minister of Finance to borrow £2,000,000 for certain public works.</p> <p>3. Additional authority to borrow money for purposes of Advances Office.</p> <p>4. Additional authority to borrow money for purposes of Hauraki Plains Act. Authorizing payment out of Hauraki Plains Settlement Account of compensation payable in respect of lands set apart under Hauraki Plains Act.</p> <p>5. Additional authority to borrow money for purposes of Rangitaiki Land Drainage Act.</p> <p>6. Additional authority to borrow money for purposes of Waihou and Ohinemuri Rivers Improvement Act, 1910.</p> <p>7. Application of moneys borrowed under authority of Railways Improvement Authorization Act, 1914.</p> <p>8. As to securities issued for public loans.</p> <p>9. High Commissioner may by writing appoint person to sign on his behalf Treasury bills issued in London.</p> <p>10. Increasing limit of Imprest Account for general purposes.</p> <p>11. Providing for amalgamation of returns under Public Revenues Act, 1910. Consequential repeal.</p> <p>12. Exemption from income-tax of certain profits derived within Ross Dependency.</p> <p>13. Reduction of duty on certain classes of tobacco manufactured in New Zealand.</p> <p>14. Certain restrictive covenants in mortgages declared to be void. Repeal.</p> <p>15. Special powers conferred on Public Trustee to enable him to conserve values of mortgaged properties.</p> <p>16. Making provision with respect to the reservation of part of Selwyn Estate as a permanent State forest.</p> <p>17. Payment to local authorities of proportion of "royalties," &c., on native timber.</p> <p>18. Appropriation out of Land Assurance Fund Account for purposes of Land Transfer Office.</p> <p>19. Authorizing Minister of Finance to issue moneys from Consolidated Fund in payment for certain shares of Bank of New Zealand.</p> | <p>20. Extension of authority to pay interest on moneys held in Public Account to credit of Board established to administer certain canteen and regimental funds.</p> <p>21. Establishment of Government Stores Marine Insurance Fund.</p> <p>22. Certain concessions to members of General Assembly in respect of steamer passages. Consequential repeals.</p> <p>23. Certain concessions in respect of steamer passages to other persons.</p> <p>24. Validating payment of allowance to members of Parliamentary delegation visiting South Africa.</p> <p>25. State Advances Office to exercise powers of Repatriation Department.</p> <p>26. Authorizing adjustment between Advances Account and other accounts within the Public Account in respect of moneys derived from workers' dwellings.</p> <p>27. Authorizing imposition of levy on gas companies towards cost of administration of Board of Trade (Gas) Regulations, 1924.</p> <p>28. Special provisions as to computation of Government subsidy in cases where general rates include hospital levies. Consequential repeal.</p> <p>29. Extension of provisions in regard to the writing-off of public moneys or stores.</p> <p>30. Provision for annuity to Lady Salmond.</p> <p>31. Provision for appointment of Commissioner in America to promote commercial interests. Exemption from Public Service Act, 1912.</p> <p>32. Authorizing reciprocal arrangements with respect to the grant of assistance to members of Naval or Military Forces of other Dominions.</p> <p>33. Local authority may borrow amount required as contribution towards cost of construction of main highway. Contribution by County Council towards cost of maintenance may be charged on whole county or on special area. Saving of by-laws existing on constitution of main highway.</p> <p style="text-align: center;">PART II.</p> <p style="text-align: center;">SUPERANNUATION FUNDS.</p> <p>34. Preserving superannuation rights of Neil Dickson Hood, Esq., retired public servant.</p> <p>35. Preserving superannuation rights of George Thomas Murray, Esq., Inspecting Engineer in the Public Works Department.</p> |
|--|---|

36. Reviving right of election to become contributor to Teachers' Superannuation Fund.
37. Teachers' Superannuation Board may allow contributor to count for superannuation purposes any period prior to his becoming a contributor if it is satisfied that his becoming a contributor was delayed by reason of service with Expeditionary Force.
38. Authorizing payment of retiring-allowance to Miss Catherine Gray from Teachers' Superannuation Fund.
- Special Provisions for Payment of Retiring Allowances to Magistrates.*
39. Stipendiary Magistrates, on retirement, to be entitled to receive retiring-allowances from Consolidated Fund. Extension of age-limit for retirement of Magistrates.
53. Authorizing payment of pension to late Matron of Christchurch Hospital.
54. Authorizing payment of pension to late Matron of Dunedin Hospital.
55. Authorizing Hospital Boards to pay out of their general funds annual subscriptions to Hospitals' Association.
56. Authorizing Manawatu Patriotic Society to pay certain moneys to Palmerston North Returned Soldiers' Association.
57. Authorizing Wellington Harbour Board to contribute £1,000 to war memorial.
58. Authorizing Otago Harbour Board to raise a redemption loan in respect of loans under Otago Dock Trust Merger Act, 1908.
59. As to overdraft authority of certain recently constituted local authorities.
60. Extending powers of Electric-power Boards to borrow by way of bank overdraft.
61. Authorizing Dunedin Savings-bank Trustees to contribute to certain funds.
62. Authorizing expending of Hamilton Returned Soldiers' Club Fund for purposes of Hamilton Memorial Park.
63. Authorizing local bodies to grant free tramway passes to disabled soldiers.
64. Authorizing Pukeokahu-Taoroa Rabbit Trustees to borrow £200 by way of bank overdraft.
65. Travelling-expenses of members of Boards established under Rabbit Nuisance Act.

PART III.

LOCAL AUTHORITIES AND PUBLIC BODIES.

40. Defining powers of Minister of Public Works under section 17 of Appropriation Act, 1923, relative to Taieri River Trust protective works.
41. Authorizing the Napier Harbour Board to deal with balance standing to the credit of the Napier Harbour Board War Relief Fund.
42. Authority conferred on Governor-General by section 39 of Finance Act, 1920, to increase borrowing-powers of Fire Boards extended.
43. Owner insuring property with company not carrying on business in New Zealand to make returns and contributions to Fire Board.
44. Validating establishment of Christchurch Fire Board's Deferred Payment Fund.
45. Validating expenditure by local bodies in respect of visit of the British Imperial Squadron, H.M.A.S. "Melbourne," and Japanese Training Squadron.
46. Validating certain expenditure of Auckland Harbour Board.
47. Validating certain unauthorized expenditure of Gore Borough Council.
48. Funding debt owing by Gore Borough Council in respect of protective-works (Mataura River).
49. Validating expenditure by local bodies in connection with farewell visit of Governor-General and Lady Jellicoe.
50. Remuneration of Chairmen of Hospital Boards.
51. Validating certain expenditure of the Auckland Hospital Board.
52. Authorizing State Advances Superintendent to lend moneys to Buller Hospital Board to light certain buildings with electricity.

PART IV.

NEW ZEALAND SOUTH SEAS EXHIBITION.

66. Interpretation.
67. Otago Harbour Board may grant to company lease of certain land as site for Exhibition.
68. Other land may be set apart by Governor-General for purposes of Exhibition.
69. Governor-General may authorize temporary closing of roads or streets, &c.
70. Governor-General may remit or reduce customs or excise duties.
71. Governor-General may modify Customs Acts and certain other Acts in their application to goods for the Exhibition.
72. Governor-General may also suspend certain Acts relative to labour conditions, &c.
73. Inspection of machinery used at Exhibition.
74. Local authorities may contribute towards cost of Exhibition.

PART V.

MISCELLANEOUS.

75. Cancelling registration of a certain defunct friendly society and vesting funds in Wellington Friendly Societies' Jubilee Commemoration Fund.
76. Expenses incurred in opening Newmarket Municipal Buildings.
Schedule.

A BILL INTITULED

Title.

AN ACT to make Provision with respect to Public Finance and other Matters.

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, 1924.

PART I.

PUBLIC REVENUES AND LOANS.

2. (1.) The Minister of Finance is hereby empowered to borrow, on the security of and charged upon the public revenues of New Zealand, such sums of money as he thinks fit, not exceeding in the aggregate the sum of *two* million pounds.

Empowering Minister of Finance to borrow £2,000,000 for certain public works.

(2.) The sums so borrowed shall bear interest at such rate as the Minister of Finance prescribes.

(3.) All moneys borrowed under the authority of this section shall, as and when borrowed, be paid into the Public Account to the credit of the General Purposes Account of the Public Works Fund, and shall from time to time be applied, in such amounts as may be from time to time appropriated by Parliament, for the following purposes, namely:—

- (a.) The construction of railways and additions to open lines :
 (b.) Additional rolling-stock for open lines, and such other works and purposes in connection therewith as may be authorized :
 (c.) Telegraph-extension :
 (d.) The construction and improvement of roads (including main highways), tracks, and bridges for the purpose of providing and improving means of access to any lands, developing goldfields, and such other works and purposes in connection therewith as may be authorized :
 (e.) The construction of irrigation-works :
 (f.) Other public works, including administrative charges in respect of any public works of the classes referred to in this section.

3. (1.) For the purposes of the Advances to Settlers Branch of the Advances Office the Minister of Finance may, pursuant to section eighteen of the State Advances Act, 1913, borrow a sum not exceeding *five* million pounds in any one financial year.

Additional authority to borrow money for purposes of Advances Office.

(2.) Subsection two of section eighteen of the State Advances Act, 1913, as amended by section three of the Finance Act, 1923, is hereby further amended by omitting the words "three million pounds," and substituting the words "five million pounds."

4. (1.) In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Hauraki Plains Act, 1908, the said Minister may, for those purposes, borrow such further amount, not exceeding one hundred thousand pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section two of the Hauraki Plains Amendment Act, 1913.

Additional authority to borrow money for purposes of Hauraki Plains Act.

(2.) There may from time to time, without further appropriation than this section, be paid out of the Hauraki Plains Settlement Account all moneys now or that may hereafter become payable by way of compensation or purchase-money in respect of lands that have at any time been set apart under the Hauraki Plains Act, 1908.

Authorizing payment out of Hauraki Plains Settlement Account of compensation payable in respect of lands set apart under Hauraki Plains Act.

5. In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Rangitaiki Land Drainage Act, 1910, the said Minister may, for those purposes, borrow such further amount, not exceeding twenty-five thousand

Additional authority to borrow money for purposes of Rangitaiki Land Drainage Act.

pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section two of the Rangitaiki Land Drainage Amendment Act, 1913.

Additional authority to borrow money for purposes of Waihou and Ohinemuri Rivers Improvement Act, 1910.

6. In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Waihou and Ohinemuri Rivers Improvement Act, 1910, the said Minister may, for those purposes, borrow such further amount, not exceeding *one hundred and fifty* thousand pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section seventeen of the said Act. 5 10

Application of moneys borrowed under authority of Railways Improvement Authorization Act, 1914.

7. Notwithstanding anything to the contrary in the Railways Improvement Authorization Act, 1914, moneys raised under that Act may be expended in the construction of any of the works mentioned in the Schedule to that Act, and also in the construction of any of the works mentioned in the Schedule to this Act. 15

As to securities issued for public loans.

8. (1.) Section five of the New Zealand Loans Act, 1908, is hereby amended as follows:—

- (a.) By inserting, after the words "debentures, or scrip, or stock," in subsection one, the words "or other securities."
- (b.) By inserting, after the words "or scrip" in paragraph (b) of the said subsection the words "or other securities."
- (c.) By inserting, after the words "debentures, scrip, or stock," in paragraph (f) of the same subsection, the words "or other securities."

(2.) Section seventeen of the New Zealand Loans Act, 1908, is hereby amended by omitting from subsection one the words "at maturity." 25

(3.) Section nine of the Finance Act, 1922, is hereby amended by omitting the words "at maturity."

High Commissioner may by writing appoint person to sign on his behalf Treasury bills issued in London.

9. (1.) The High Commissioner may, by writing under his hand, appoint any person to sign on his behalf any Treasury bills issued in London pursuant to section thirty-nine of the Public Revenues Act, 1910, or pursuant to section thirty-four of the Public Revenues Amendment Act, 1913. 30

(2.) Section thirty-nine of the Public Revenues Act, 1910, as amended by section eight of the Public Revenues Amendment Act, 1913, and section thirty-four of the last-mentioned Act shall be read subject to the foregoing provisions of this section. 35

Increasing limit of Imprest Account for general purposes.

10. Section fifty-three of the Public Revenues Act, 1910, as amended by section thirteen of the Finance Act, 1922, is hereby further amended by omitting from the proviso to subsection one (as set out in the said section thirteen) the words "one hundred thousand pounds," and substituting the words "one hundred and fifty thousand pounds." 40

Providing for amalgamation of returns under Public Revenues Act, 1910.

11. (1.) Section one hundred and one of the Public Revenues Act, 1910, is hereby amended by adding to subsection two the words "and such return shall include a full account of all investments made under section thirty-eight or section ninety-one hereof, and of all securities redeemed or otherwise disposed of during the previous financial year." 45

Consequential repeal.

(2.) Subsection two of section ninety-one of the Public Revenues Act, 1910, is hereby repealed. 50

12. Income derived (whether before or after the passing of this Act) from any business carried on within the Ross Dependency (as defined in His Majesty's Order in Council issued under the British Settlements Act, 1887, and published in the *New Zealand Gazette* of the sixteenth day of August, nineteen hundred and twenty-three), by virtue of a license heretofore issued by or on behalf of His Majesty's Imperial Government shall be exempt from income-tax in New Zealand if the Commissioner of Taxes is satisfied that by the terms of such license it is provided that no charge, royalty, tax, or duty (by whatever name called) other than the rent or royalty reserved by the license shall be imposed on the licensee.

Exemption from income-tax of certain profits derived within Ross Dependency.

13. Section twenty-two of the Finance Act, 1921 (No. 2) is hereby amended as follows:—

Reduction of duty on certain classes of tobacco manufactured in New Zealand.

(a.) By repealing paragraph (a) of subsection one, and substituting the following paragraph:—

“(a.) On tobacco, cut—

“If entered for home consumption on or before the sixteenth day of January, nineteen hundred and twenty-five Two shillings and fourpence the pound.

“If entered for home consumption after the sixteenth day of January, nineteen hundred and twenty-five .. One shilling and eightpence the pound.”

and—

(b.) By repealing paragraph (d) of the same subsection, and substituting the following paragraph:—

“(d.) On other tobacco—

“If entered for home consumption on or before the sixteenth day of January, nineteen hundred and twenty-five Two shillings and twopence the pound.

“If entered for home consumption after the sixteenth day of January, nineteen hundred and twenty-five .. One shilling and sixpence the pound.”

14. (1.) Any covenant or stipulation in a mortgage executed after the commencement of this Act whereby the mortgagor covenants that the moneys secured by such mortgage shall become due and payable or that any power of sale or entry into possession shall become exercisable in the event of the Public Trustee becoming administrator of the estate of the mortgagor, or in the event of the estate coming into the hands of the Public Trustee, or any other covenant, stipulation, or condition adversely affecting or tending to adversely affect the mortgagor in the event of the

Certain restrictive covenants in mortgages declared to be void.

Public Trustee so becoming administrator of the estate of the mortgagor, shall be null and void.

(2.) In this section the term "administrator" includes executor, trustee, guardian, committee, agent, or attorney; and the terms "mortgage" and "mortgagor" mean a mortgage or mortgagor within the meaning of the Property Law Act, 1908. 5

Repeal.

(3.) Section eighty-six of the Public Trust Office Amendment Act, 1921-22 is hereby repealed.

Special powers conferred on Public Trustee to enable him to conserve values of mortgaged properties.

15. (1.) The Public Trustee is hereby authorized, without further appropriation than this Act, to expend out of the Investment Fluctuation Account (and if such account is insufficient for the purpose, then out of the Assurance and Reserve Fund) such sums as he may consider necessary for the protection of the securities in which the Common Fund is invested, and such authority shall extend to the expenditure of moneys for the purpose of stocking and cultivating mortgaged lands, the employment of labour thereon, making advances to mortgagors, and the carrying-on of farming businesses, or for such other purposes as the Public Trustee may as a matter of business-prudence consider necessary to prevent or minimize any loss on the realization of any such securities, and to charge against such account any losses incurred in the realization of such securities. 10 15 20

(2.) The Public Trustee is hereby authorized to transfer to the Investment Fluctuation Account such portion of the annual profits of the Public Trust Office as he may think fit, and after providing for all charges against such profits, including any amounts transferred to the Investment Fluctuation Account, shall transfer the balance to the Assurance and Reserve Fund. 25

(3.) The Public Trustee may charge against the profit and loss account of the Public Trust Office of any year any losses estimated to have been incurred in that year in respect of any investments of the Common Fund. 30

Making provision with respect to the reservation of part of Selwyn Estate as a permanent State forest.

16. (1.) The Governor-General is hereby empowered, by Proclamation issued under section eighteen of the Forests Act, 1921-22, to set apart as a permanent State forest under that Act an area of fifty-three thousand one hundred and ninety-six acres, more or less, being portion of the area known as the Selwyn Settlement, situated in the Auckland Land District, and on the issue of such Proclamation the said land shall cease to be subject to the Land for Settlements Act, 1908. 35

(2.) On the issue of the Proclamation aforesaid the sum of one hundred thousand pounds shall, without further appropriation than this section, be transferred from the State Forests Account to the Land for Settlements Account, and the amount so transferred shall be applied in redemption of loans outstanding in respect of the Land for Settlements Account. 40

(3.) In addition to the sum which the Minister of Finance is authorized to borrow for purposes of the Forests Act, 1921-22, by virtue of section forty of that Act, the said Minister may borrow in the manner provided by that section the sum of one hundred thousand pounds required for the purposes of this section. 45

(4.) On the issue of a Proclamation under this section all revenues derived from the land to which such Proclamation relates since the first day of January, nineteen hundred and twenty-four, shall, without further appropriation than this section, be transferred to and form part of the State Forests Account.

17. (1.) For the purposes of the provisions of the Land Act, 1908, relating to timber royalties, "royalties" shall as from the thirty-first day of March, nineteen hundred and twenty-four, be read and interpreted as including receipts from sales of native timber in bulk, and payments to local authorities shall be made accordingly.

Payment to local authorities of proportion of "royalties," &c., on native timber.

(2.) Out of moneys received into the State Forests Account since the thirty-first day of March, nineteen hundred and twenty-four, from royalties on or net proceeds of sales of native timber growing on Crown lands set apart by Proclamation as State forests or as provisional State forests (lands otherwise acquired for the State Forest Service being excepted) one-fifth part shall be payable and be distributed to local authorities, the provisions of the Land Act, 1908, relating to revenue received by the Receiver of Land Revenue in respect of timber royalties being with the necessary modifications applied.

(3.) Moneys received into the State Forests Account but which are required to be transferred thereout to the National Endowment Account shall not be included in the ascertainment of moneys received for the purposes of this section.

(4.) Moneys received, whether into the Consolidated Fund or into the State Forests Account, since the thirty-first day of March, nineteen hundred and twenty-four, but forming part of royalties earned or proceeds of sales made before that date, shall not be included in the ascertainment of moneys received for the purposes of this section.

(5.) In this section "native timber" does not include the timber of any trees artificially planted or the timber of any trees not indigenous to New Zealand.

18. There shall be payable out of the Land Assurance Fund Account under the Land Transfer Act, 1915, without further appropriation than this section, such sums as the Minister of Finance may from time to time approve, not exceeding in the aggregate in any year the sum of *ten thousand* pounds, for the purpose of making adequate provision for carrying into effect the provisions of the Land Transfer (Compulsory Registration of Titles) Act, 1924, including the provision of additional office accommodation, the salaries and wages of additional staff, and other expenses incidental to the initiation and conduct of procedure under the said Act.

Appropriation out of Land Assurance Fund Account for purposes of Land Transfer Office.

19. (1.) For the purpose of exercising the power of purchase conferred on him by section twelve of the Bank of New Zealand Act, 1920, the Minister of Finance is hereby empowered to issue and pay out of the Consolidated Fund, without further appropriation than this section, a sum or sums, not exceeding in the aggregate the sum of *three hundred and seventy-five thousand* pounds, in payment for three hundred and

Authorizing Minister of Finance to issue moneys from Consolidated Fund in payment for certain shares of Bank of New Zealand.

seventy-five thousand preference " B " shares proposed to be created and issued by the Bank of New Zealand pursuant to the authority conferred on the said bank by the section hereinbefore referred to.

(2.) The authority conferred by this section is in addition to the authority conferred by section eight of the Finance Act, 1923.

Extension of authority to pay interest on moneys held in Public Account to credit of Board established to administer certain canteen and regimental funds.

20. The authority conferred on the Minister of Finance by section twenty-one of the Finance Act, 1920, to pay interest on moneys to which that section relates shall extend, and be deemed at all times since the passing of that Act to have extended, so as to empower the said Minister to pay interest at the rate therein provided on all moneys for the time being held in the Public Account to the credit of the Board established pursuant to that section.

Establishment of Government Stores Marine Insurance Fund.

21. (1.) There is hereby established a fund in the Public Account to be called the Government Stores Marine Insurance Fund (hereinafter referred to as the Marine Insurance Fund).

(2.) There shall from time to time be payable into the Marine Insurance Fund in respect of all Government stores, merchandise, or material of any description whatsoever imported into or exported from New Zealand, or in respect of such portion thereof as the Minister of Finance may direct, insurance premiums assessed at such rate or rates as that Minister may from time to time determine.

(3.) The amount so payable as insurance premiums in respect of any goods shall be charged to the fund or account to which the cost of the insured stores, merchandise, or material is chargeable, and shall be paid into the Marine Insurance Fund without further appropriation than this section.

(4.) All moneys belonging to the Marine Insurance Fund shall be paid to the Public Trustee for investment in the Common Fund of the Public Trust Office pending application as hereinafter in this section provided.

(5.) Any moneys belonging to the Marine Insurance Fund may, without further appropriation than this section, be applied in such amounts as may from time to time be approved by the Minister of Finance towards the reconditioning or replacing of any insured stores, merchandise, or material damaged or lost as the result of any maritime perils as defined by section four of the Marine Insurance Act, 1908.

(6.) If at any time the moneys in or belonging to the Marine Insurance Fund exceed fifty thousand pounds, the excess over fifty thousand pounds may be transferred to the Ordinary Revenue Account of the Consolidated Fund without further appropriation than this section.

(7.) If at any time the moneys in the Marine Insurance Fund are insufficient to pay such claims against it as may be approved by the Minister of Finance, there shall be paid to the Marine Insurance Fund, out of the Consolidated Fund, without further appropriation than this section, a sum sufficient to make good the deficiency.

(8.) All stores, merchandise, or material subject to the provisions of this section shall be deemed to be insured against damage or loss from maritime perils from the time of shipment until delivered to the consignee or some person authorized to accept delivery on behalf of the consignee.

5

10

15

20

25

30

35

40

45

50

22. (1.) Notwithstanding anything in section nineteen of the Civil List Act, 1920, every member of the General Assembly shall be entitled during each financial year to receive for his own exclusive use in that year tickets for not more than twenty-four passages
5 between the port or town most convenient of access to his home and any other port or town in New Zealand, for the purpose of enabling him to come from his home to Wellington, or to return home from Wellington.

Certain concessions to members of General Assembly in respect of steamer passages.

(2.) Every such ticket shall be paid for out of moneys to be
10 appropriated by Parliament for the purpose.

(3.) No member to whom this section applies shall be entitled to receive any payment under section nineteen of the Civil List Act, 1920, in respect of fares for any passage by sea made after the passing of this Act.

(4.) Section nineteen of the Finance Act, 1923, and section
15 sixteen of the Appropriation Act, 1923, are hereby repealed.

Consequential repeals.

23. (1.) The wife of any member of the General Assembly shall be entitled during each financial year to receive for her own exclusive use during that year tickets for not more than six passages between
20 the port or town most convenient of access to her home and any other port or town in New Zealand, for the purpose of enabling her to come from her home to Wellington, or to return home from Wellington.

Certain concessions in respect of steamer passages to other persons.

(2.) In lieu of the privilege conferred by the *last preceding*
25 subsection a like privilege shall, at the request of the member, be made available for a daughter or sister of that member.

(3.) Every such ticket shall be paid for out of moneys to be appropriated by Parliament for the purpose.

24. The payment of one hundred and fifty pounds heretofore
30 made to each of the four delegates from the New Zealand Parliament now visiting South Africa under arrangements made by the Empire Parliamentary Association is hereby declared to have been validly made notwithstanding anything to the contrary in any Act.

Validating payment of allowance to members of Parliamentary delegation visiting South Africa.

25. (1.) All powers, functions, duties, and obligations of the Re-
35 patriation Department established under the Repatriation Act, 1918, are hereby transferred to the State Advances Superintendent under the State Advances Act, 1913.

State Advances Office to exercise powers of Repatriation Department.

(2.) This section shall be read together with section thirteen of the State Advances Amendment Act, 1922.

40 26. There may from time to time, without further authority than this section, be transferred from the Advances Account under the State Advances Act, 1913, to any other account within the Public Account such sums standing to the credit of the first-mentioned account in respect of workers' dwellings as the Minister of Finance may from time
45 to time determine to be properly transferable for the purpose of recouping or paying to any such account the original value of the land on which any such dwelling has been erected, or any expenditure incurred out of any such account in respect of the cost of erecting any such dwelling or any other cost or charge in relation thereto.

Authorizing adjustment between Advances Account and other accounts within the Public Account in respect of moneys derived from workers' dwellings.

50 27. Whereas by Order in Council dated the twenty-second day of September, nineteen hundred and twenty-four, and published in the *Gazette* of the twenty-fifth day of the same month, regulations entitled the Board of Trade (Gas) Regulations, 1924, were made under the Board of Trade Act, 1919: And whereas it is equitable that a

Authorizing imposition of levy on gas companies towards cost of administration of Board of Trade (Gas) Regulations, 1924.

proportion of the cost of the administration of those regulations should be paid by the several gas companies and local authorities to which the said regulations for the time being apply : Be it therefore enacted as follows :—

(1.) The power to make regulations conferred on the Governor-General in Council by section twenty-six of the Board of Trade Act, 1919, is hereby extended to include power to impose on any gas company or local authority to which for the time being the said Board of Trade (Gas) Regulations, 1924 (or any regulations that may hereafter be passed in lieu thereof), apply, an obligation to pay into the Ordinary Revenue Account of the Consolidated Fund such levies as may from time to time be prescribed towards the cost of the administration of those regulations :

Provided that no gas company or local authority shall be required by any such regulations to pay in any year a levy computed at a greater rate than fifteen shillings for every one million cubic feet of gas sold by it during the year immediately preceding the year for which the levy is payable.

(2.) All levies payable pursuant to any such regulations shall be recoverable in any Court of competent jurisdiction as a debt due to the Crown.

Special provisions as to computation of Government subsidy in cases where general rates include hospital levies.

28. (1.) Where any local authority entitled to receive subsidy out of the Consolidated Fund pursuant to section nine of the Appropriation Act, 1916, or section seventy-two of the Municipal Corporations Act, 1920, is required by law to pay any levy or charge to or for the use of any Hospital Board or other local authority or public body, the amount of such levy or charge shall be deemed to be paid out of general rates unless the local authority makes and collects a separate rate for the purpose of meeting such levy or charge. Where a separate rate is so made and collected, the excess (if any) of the levy or charge over the amount collected from such separate rate shall be deemed to be paid out of general rates.

(2.) In computing the amount of general rates collected by any local authority for the purpose of ascertaining the amount of subsidy payable to it as aforesaid, no account shall be taken of any amount collected by the local authority for the purposes of any levy or charge made by or for the use of any Hospital Board or other local authority or public body as aforesaid :

Provided that where the whole of the general rate made and levied is not collected, the amount of such levy or charge as aforesaid shall for the purposes of this section be deemed to have been correspondingly reduced.

(3.) This section is in substitution for section twenty-one of the Finance Act, 1922, and that section is hereby accordingly repealed.

Consequential repeal.

Extension of provisions in regard to the writing-off of public moneys or stores.

29. Section eleven of the Finance Act, 1922, is hereby amended by inserting after the words " Public Account " in subsection two the words " or from any account outside the Public Account to which Part X of the Public Revenues Act, 1910, applies."

Provision for annuity to Lady Salmond.

30. (1.) There shall from time to time, without further appropriation than this Act, be payable out of the Consolidated Fund, by monthly or other periodical payments, the annual sum of *two hundred pounds*, during her life, for the benefit of Lady Salmond, widow of the late Sir John Salmond, in recognition of the public service rendered by him in the office of Solicitor General during the years nineteen hundred and ten to nineteen hundred and twenty.

(2.) The first instalment of the annuity payable under this section shall be for the period commencing on the first day of October, nineteen hundred and twenty-four.

(3.) All payments pursuant to this section shall be made to the Public Trustee (being the executor and trustee appointed by the will of the late Sir John Salmond), in trust for Lady Salmond.

31. (1.) The Governor-General in Council may from time to time appoint a person to be Commissioner for New Zealand in Canada and the United States of America, who shall hold office during the pleasure of the Governor-General.

Provision for appointment of Commissioner in America to promote commercial interests.

(2.) The Commissioner shall carry out such instructions as he receives from the New Zealand Government respecting the commercial interests of New Zealand in relation to Canada and the United States. He shall not be accredited to the Governments of those countries, nor shall he communicate directly or indirectly with those Governments unless specially directed by the New Zealand Government to make or receive such communications in respect of any particular matter of trading or commercial interest.

(3.) The Public Service Act, 1912, shall not apply with respect to the Commissioner, or to any person appointed as an officer of his staff, and the Commissioner shall not be deemed to be a public servant or a Civil servant within the meaning of any Act.

Exemption from Public Service Act, 1912.

32. (1.) The Governor-General is hereby empowered to enter into arrangements with the Government of any other part of His Majesty's Dominions whereby, in consideration of the grant in that part of His Majesty's Dominions of assistance and benefits to members of the Naval or Military Forces of New Zealand, there may be granted in New Zealand to members of the Naval or Military Forces of that part of His Majesty's Dominions who were employed on active service in the war with Germany, the same assistance and benefits (not being pensions) as are granted in New Zealand to members of the Naval or Military Forces of New Zealand who were employed on such service.

Authorizing reciprocal arrangements with respect to the grant of assistance to members of Naval or Military Forces of other dominions.

(2.) All payments or grants of assistance or benefits heretofore made to members of any Naval or Military Forces of any part of His Majesty's Dominions as aforesaid are hereby declared to have been lawfully made.

33. (1.) Any local authority which is required, pursuant to section nineteen of the Main Highways Act, 1922, to contribute towards the cost of construction or reconstruction of any main highway, may raise a special loan under the Local Bodies' Loans Act, 1913, as for a public work within the meaning of that Act, for the purpose of providing the whole or any portion of its contribution towards such cost.

Local authority may borrow amount required as contribution towards cost of construction of main highway.

(2.) The provisions of subsection three of section three of the Local Bodies' Loans Act, 1913 (relating to the raising of a loan for the benefit of some defined part of a district) shall apply to any such loan.

(3.) Any County Council which is required, pursuant to section eighteen of the Main Highways Act, 1922, to contribute towards the cost of the repair and maintenance of any main highway may pay such contribution, in whole or in part, out of the general rates for the whole county or for any riding or ridings thereof, or, in addition to any other rating power, may, by special order, make and levy for the purpose a separate rate on all rateable property within the county or within such portion of the county as may be defined by the special order.

Contribution by County Council towards cost of maintenance may be charged on whole county or on special area.

(4.) In addition to the authority conferred on the Board by section twenty-two of the Main Highways Act, 1922, with respect to main highways being Government roads, the Board may, with respect to any other main highways provide a greater proportion of the cost of their construction, reconstruction, maintenance, and repair than is prescribed by section eighteen or section nineteen of the said Act, but so that the additional cost incurred in respect of any such main highway shall not exceed the amount heretofore appropriated out of the Public Works Fund for the purposes of that highway, but not expended. 5

Saving of by-laws existing on constitution of main highway.

(5.) Any by-laws in force in respect of any public highway immediately prior to its constitution as a main highway under the Main Highways Act, 1922, shall continue in force as if made by the Main Highways Board in respect of that main highway unless and until they are revoked or superseded pursuant to powers conferred by the said Act. This subsection shall apply with respect to all main highways, whether constituted before or after the passing of this Act. 10 15

PART II.

SUPERANNUATION FUNDS.

Preserving superannuation rights of Neil Dickson Hood, Esq., retired public servant.

34. (1.) For the purpose of computing the retiring-allowance of Neil Dickson Hood, Esquire, lately retired from the Public Service, his annual salary as from the twenty-third day of June, nineteen hundred and twenty-two (the date of his appointment as Chief Inspector of Machinery), shall be deemed to be the sum of seven hundred and sixty-five pounds, being the aggregate of the amount appropriated as his salary and of the amount of the allowance paid to him for performing the duties of Chief Inspector of Machinery. 20 25

(2.) The said Neil Dickson Hood shall, as and when required by the Public Service Superannuation Board, pay into the Public Service Superannuation Fund the arrears of contributions payable in respect of his salary determined in accordance with this section. 30

Preserving superannuation rights of George Thomas Murray, Esq., Inspecting Engineer in the Public Works Department.

35. For the purpose of determining the amount of the contributions to be paid by him to the Public Service Superannuation Fund, and also of determining the amount of the retiring-allowance which he may hereafter become entitled to receive from that fund, but for no other purpose, the annual salary of George Thomas Murray, Esquire, an Inspecting Engineer in the service of the Public Works Department, shall be deemed to have been at the rate of eight hundred and fifty pounds as from the thirtieth day of September, nineteen hundred and twenty, to the thirtieth day of September, nineteen hundred and twenty-one, and thereafter at the rate of nine hundred pounds. 35 40

Reviving right of election to become contributor to Teachers' Superannuation Fund.

36. (1.) Any contributor to the Teachers' Superannuation Fund who elected, under section twenty-four of the Public Service Classification and Superannuation Amendment Act, 1908, to remain subject to Part IX of the Education Act, 1908, may at any time on or before the thirtieth day of June, nineteen hundred and twenty-five, revoke the election so made by him. 45

(2.) Every contributor making the revocation shall be deemed not to have elected to remain subject to Part IX of the Education Act, 1908.

(3.) Every person who elected, under section twenty-four of the Public Service Classification and Superannuation Amendment Act, 50

1908, to remain subject to Part IX of the Education Act, 1908, and who, at the time of the passing of this Act, is in receipt of a retiring-allowance from the Teachers' Superannuation Fund, may at any time on or before the thirtieth day of June, nineteen hundred and twenty-five, revoke the election so made by him.

(4.) Every revocation made under the provisions of the last preceding subsection shall take effect from the first day of February, nineteen hundred and twenty-five, and the retiring-allowance of such person shall, from that date, be computed and paid in accordance with the provisions of the Public Service Classification and Superannuation Amendment Act, 1908.

(5.) Every revocation under this section shall be in writing delivered to the Secretary of the Teachers' Superannuation Board.

37. If the Teachers' Superannuation Board is satisfied, with respect to any contributor to the Teachers' Superannuation Fund, that his becoming a contributor to the fund was delayed by reason of his being a member of an Expeditionary Force under the Expeditionary Forces Act, 1915, it may, on the application of the contributor, determine on what earlier date he would, in the opinion of the Board, have become a contributor to the fund if he had not become a member of the Expeditionary Force, and, on payment into the fund of an amount to be fixed by the Board in that behalf, the contributor shall be deemed to be and to have been a contributor as from the date so fixed by the Board.

Teachers' Superannuation Board may allow contributor to count for superannuation purposes any period prior to his becoming a contributor if it is satisfied that his becoming a contributor was delayed by reason of service with Expeditionary Force.

38. Whereas Miss Catherine Gray, a former contributor to the Teachers' Superannuation Fund, resigned on account of ill-health her position as a teacher on the thirty-first day of July, nineteen hundred and twenty, and, in accordance with the provisions of the Public Service Classification and Superannuation Amendment Act, 1908, ceased to be a contributor to the said fund on the thirty-first of July, nineteen hundred and twenty-one: And whereas she has, by reason of ill-health, been unfit to resume work in the Education service and is now declared to be permanently medically unfit for such service: And whereas it is deemed equitable to make provision for the payment to her of a retiring-allowance from the Teachers' Superannuation Fund: Be it therefore enacted as follows:—

Authorizing payment of retiring-allowance to Miss Catherine Gray from Teachers' Superannuation Fund.

The Teachers' Superannuation Board is hereby empowered to grant to the aforesaid Miss Catherine Gray a retiring-allowance from the Teachers' Superannuation Fund, to be computed and payable as if, on the thirty-first day of July, nineteen hundred and twenty-one, she had retired from the Education service on the ground of being medically unfit for further duty.

Special Provisions for Payment of Retiring-allowances to Magistrates.

39. (1.) Every Stipendiary Magistrate who hereafter retires from office after attaining the age of sixty-eight years, or who, not having attained that age, becomes, in the opinion of the Governor-General, incapable of performing the duties of his office by reason of any permanent infirmity, or who, after not less than fifteen years' service, resigns his office after having attained the age of sixty years, shall be entitled on retirement to an annual retiring-allowance computed as follows:—

Stipendiary Magistrates, on retirement, to be entitled to receive retiring-allowances from Consolidated Fund.

For every year of service as a Stipendiary Magistrate, whether such service is continuous or not, he shall receive one-

fortieth part of the annual salary receivable by him at the date of his retirement, but in no case shall the retiring-allowance exceed twenty-five fortieths of such salary.

(2.) For the purposes of this section, the length of service of any Magistrate whose service has not been continuous shall be the aggregate of all his periods of service. 5

(3.) There shall be deducted and paid into the Consolidated Fund from the salary of every Magistrate to whom this section applies, from time to time as his salary becomes payable, a proportion of such salary computed as follows:— 10

(a.) In the case of a Magistrate in office at the commencement of this Act, and being a contributor to the Public Service Superannuation Fund, the proportion that would be payable to the Public Service Superannuation Fund if he had elected to remain a contributor to that fund: 15

(b.) In the case of a Magistrate appointed after the commencement of this Act, the proportion that would have been payable to the Public Service Superannuation Fund if this Act had not been passed. 20

(4.) A Magistrate on his retirement may, at any time before accepting the first instalment of any retiring-allowance to which he may have become entitled, elect to accept a refund of his contributions under this section in lieu of his retiring-allowance, in which case he shall be entitled to receive such refund accordingly. 25

(5.) If a Magistrate before becoming entitled to a retiring-allowance retires from office (whether voluntarily or otherwise) he shall be entitled to a refund of the amount of his contributions under this section.

(6.) If any Magistrate dies before or after becoming entitled to a retiring-allowance, the amount of his contributions, less any sums which he has received by way of retiring-allowance or refund of contributions, shall become payable to his legal personal representatives.

(7.) All contributions to the Public Service Superannuation Fund made before the commencement of this Act by any Magistrate then holding office shall be forthwith transferred to the Consolidated Fund, and shall be deemed to form part of his contributions under this section. 35

(8.) All payments by way of retiring-allowance or refunds of contributions as provided by this section shall be made out of the Consolidated Fund without further appropriation than this section.

(9.) This section shall not apply to any Magistrate who, within two months after the coming into operation of this Act, by notice in writing to the Secretary of the Public Service Superannuation Board, elects to remain a contributor to the Public Service Superannuation Fund. 45

(10.) Save as herein expressly provided, Part II of the Public Service Classification and Superannuation Act, 1908, shall not apply to Magistrates. 50

(11.) Section three of the Magistrates' Courts Amendment Act, 1920, is hereby amended by omitting the words "sixty-five years" and substituting the words "sixty-eight years." Any Magistrate who has, before the passing of this Act, been retired from office on attainment of the age of sixty-five years, and who has not attained the age of sixty-eight years, may be reappointed to office. 55

PART III.

LOCAL AUTHORITIES AND PUBLIC BODIES.

40. (1.) For the purposes of the works which the Minister of Public Works is empowered, by section seventeen of the Appropriation Act, 1923, to undertake and carry out, on behalf of the Taieri River Trust, the Minister shall have and may exercise on behalf of the trust all such powers as the trust could exercise on its own behalf, including power to acquire land or any estate or interest in land and to pay any compensation that may be payable in respect thereof or that may be payable in respect of any damage suffered by any person by reason of the exercise of any such powers.

Defining powers of Minister of Public Works under section 17 of Appropriation Act, 1923, relative to Taieri River Trust protective-works.

(2.) All moneys paid by the Minister by way of compensation or otherwise in respect of the exercise of the aforesaid powers shall be deemed to be included in the cost of construction of the works authorized by section seventeen of the Appropriation Act, 1923.

(3.) In respect of the moneys to be repaid to the Public Works Fund by the Taieri River Trust towards the cost of the aforesaid works, pursuant to section seventeen of the Appropriation Act, 1923, the following provisions shall apply:—

- 20 (a.) On the completion of the said works the Minister of Public Works shall cause to be delivered to the Trust a certified statement as to the cost of the said works, and of the amount which the Trust is required to pay in respect thereof:
- 25 (b.) The Trust shall thereupon pay the said amount in a lump sum into the Public Works Fund, or may, at its option, agree with the Minister of Public Works to pay such amount by half-yearly instalments extending over a period not exceeding thirty-six and a half years:
- 30 (c.) Interest at the rate of *five* per centum per annum, computed as from the date of the completion of the works, shall be payable by the Trust on all amounts outstanding after that date:
- 35 (d.) Where the Trust elects to pay the amount due by it by half-yearly instalments as aforesaid, each instalment shall consist partly of principal and partly of interest. The first such instalment shall be made within six months after the date of the completion of the works:
- 40 (e.) If default is made by the Trust in the full and punctual payment of any amount due and owing by it as aforesaid, the amount so in default, together with an additional charge at the rate of *five* per centum per annum on the said amount, shall be recoverable as a debt due to the Crown:
- 45 (f.) A certificate under the hand of the Controller and Auditor-General shall be sufficient evidence of the sums in respect of which default has been made, and on application by the Minister of Public Works in that behalf the Audit Office shall take all steps necessary to procure payment thereof:
- 50

(g.) In addition to such remedy the Audit Office may appoint a Receiver with power to make and levy an annually recurring rate, on a classified basis, on all rateable property in the Taieri River Trust District. For the purposes of this section the Receiver shall have all the powers of the Trust with respect to the making, levying, collection, and recovery of any rate: 5

(h.) All moneys received by the Receiver shall be applied in settlement of the debt to the Crown, and in payment of the costs involved in the appointment of the Receiver and the exercise of his powers, and the balance (if any) shall be paid to the Trust. 10

Authorizing the Napier Harbour Board to deal with balance standing to the credit of the Napier Harbour Board War Relief Fund.

41. Whereas by Rule Number Eighteen of the Rules of the Napier Harbour Board (hereinafter called the Board) relating to the Napier Harbour Board War Relief Fund (being the fund established by the Board under the powers conferred by the War Contributions Validation Act, 1914 (No. 2), it was provided that any portion of the fund unexpended after the Board has decided that all legitimate and proper claims have been dealt with shall be transferred to the Harbour Fund, and may thence be wholly or to any partial extent paid by the Board to the account of the Napier Harbour Board Superannuation Fund if the law will allow of such being done: And whereas the term "Superannuation Fund" used as aforesaid means the contributions of the Board to the National Provident Fund pursuant to the National Provident Fund Act, 1910, and the amendments thereof: And whereas after all legitimate and proper claims as aforesaid have been dealt with there now remains unexpended of the said fund the sum of eight hundred and seventy-one pounds in the Post Office Savings-bank at Napier, bearing interest: And whereas the Board, after giving careful consideration to various methods of applying the said unexpended moneys, decided to apply the same, or such part of the same as it should from time to time by resolution determine, and in such cases as shall be similarly determined, by way of increasing payments to children under fourteen years of age, and increasing allowances to widows entitled to participate in the benefits of the Superannuation Fund aforesaid, or by either of such ways: And whereas the Board has been advised that such course would be illegal unless sanctioned by legislative enactment: Be it therefore enacted as follows:— 15 20 25 30 35

(1.) The Board at its option may allow the said moneys to remain in the Post Office Savings-bank as aforesaid until applied as hereinafter provided, or may pay the same into the Harbour Fund, or may adopt one of such courses as to part and the other of the said courses as to the remainder of the said moneys. 40

(2.) The Board, irrespective of the course adopted as last aforesaid, may from time to time, when authorized by resolution so to do, apply the said moneys or any part or respective parts thereof, including the interest (if any) received from the Post Office Savings-bank, in making such increased allowances as shall by such resolution be determined to persons entitled to participate in the benefits of the Superannuation Fund aforesaid, being either children under the age of fourteen years 45 50

or widows, and in so doing shall consider and decide each individual case upon its merits.

(3.) The Board may at any time, or from time to time, by resolution determine that the unexpended balance of the said moneys, or any part or respective parts thereof, shall be permanently transferred to the Harbour Fund in terms of the said Rule Number Eighteen, and thereupon any moneys so dealt with shall cease to be applicable in the ways, or either of the ways, referred to in the *last preceding* subsection.

(4.) Nothing herein shall be deemed to affect the scale of contributions payable by the Board to the National Provident Fund in respect of its superannuation scheme.

42. Section thirty-nine of the Finance Act, 1920, is hereby amended by omitting the words "but not so as to exceed in the case of the Fire Boards for the Cities of Auckland, Christchurch, and Dunedin respectively the sum of thirty thousand pounds, and in the case of any other Fire Board the sum of twenty thousand pounds."

Authority conferred on Governor-General by section 39 of Finance Act, 1920, to increase borrowing-powers of Fire Boards extended.

43. (1.) Where an owner (as defined by the Fire Brigades Act, 1908) of property within a fire district insures such property against fire either with an insurance company not carrying on business in New Zealand or with an office or branch outside New Zealand of an insurance company carrying on business in New Zealand, such owner shall, in respect of the premium paid for such insurance (whether such premium was paid within or beyond New Zealand), be liable for the contribution to the Fire Board of the fire district which such company would have been liable so to contribute in respect of such premium under paragraph (d) of section twenty-two of the Fire Brigades Act, 1908, had it made returns as required by that Act.

Owner insuring property with company not carrying on business in New Zealand to make returns and contributions to Fire Board.

(2.) Such owner shall, within forty-eight hours after effecting such insurance, notify the Fire Board thereof, giving such particulars as may be prescribed by the Governor-General by Order in Council, and if he fails so to notify the Board or makes an incorrect or incomplete notification he commits an offence and is liable to a fine of *five* pounds for every day during which such default continues.

44. (1.) The establishment by the Christchurch Fire Board of a Deferred Payment Fund for the purpose of paying gratuities, or pensions on retirement to firemen in the employment of the Board or to their dependants is hereby validated.

Validating establishment of Christchurch Fire Board's Deferred Payment Fund.

(2.) The estimate of probable expenditure to be submitted to the Minister of Internal Affairs by the Board in every year may include an amount to be appropriated to the Deferred Payment Fund.

(3.) Moneys from time to time standing to the credit of the fund may be invested by the Board in the manner following, that is to say,—

(a.) In New Zealand Government securities; or

(b.) On deposit in any bank lawfully carrying on business in New Zealand; or

(c.) In any other securities that may from time to time be authorized by the Minister of Finance.

(4.) The Board shall within three months after the passing of this Act submit to the Minister of Internal Affairs for approval a statement of the purposes for which the fund is to be used, and no payments shall thereafter be made out of the fund except for the purposes thereof as approved by the Minister of Internal Affairs. 5

Validating expenditure by local bodies in respect of visit of the British Imperial Squadron, H.M.A.S. Melbourne, and Japanese Training Squadron.

45. (1.) It shall be and be deemed to have been lawful for any local authority to expend out of its General Fund any sum or sums of money for the purpose of celebrating the visit to New Zealand of the British Imperial Squadron, His Majesty's Australian Ship "Melbourne," and the Japanese Training Squadron, and of welcoming, entertaining, and otherwise providing hospitality to the Admirals, officers, and men of the vessels during their visit to New Zealand, or of contributing to any fund established for any of such purposes. 10 15

(2.) For the purposes of this section the term "local authority" means a Borough Council, County Council, Road Board, Town Board, Harbour Board, Education Board, Hospital Board, or Electric-power Board. 20

Validating certain expenditure of Auckland Harbour Board.

46. The sum of money, amounting to seventy-nine pounds four shillings and one penny, expended by the Auckland Harbour Board for the purpose of taking part in the reception, welcome, and entertainment of the delegates to the Medical Conference held in Auckland in the month of March nineteen hundred and twenty-four, and the sum of sixty pounds ten shillings and eleven pence, expended or otherwise incurred by the said Board for services rendered to the Japanese warships "Iwate," "Asama," and "Yakumo," and to His Majesty's Australian Ship "Melbourne," shall be and be deemed to have been lawfully expended and incurred respectively. 25 30

Validating certain unauthorised expenditure of Gore Borough Council.

47. (1.) The payment of the sum of sixteen pounds four shillings and sixpence by the Gore Borough Council during the financial year ended on the thirty-first day of March, nineteen hundred and twenty-two, in excess of the limit of unauthorised expenditure fixed by section one hundred and twenty-one of the Public Revenues Act, 1910, as amended by section twenty-eight of the Public Revenues Amendment Act, 1913, is hereby validated and declared to have been lawfully made. 35

(2.) The said Council is hereby empowered to refund to the persons entitled such sums as were paid by those persons as members of the Gore Borough Council pursuant to a surcharge by the Audit Office on the members of the Gore Borough Council in respect of the said sum of sixteen pounds four shillings and sixpence. 40

Funding debt owing by Gore Borough Council in respect of protective-works (Matatura River).

48. Whereas the Gore Borough Council owes to His Majesty the sum of two thousand four hundred and fifty pounds in respect of the Gore Protective Works (Matatura River) constructed by His Majesty, and has agreed to repay such sum, with interest thereon, at the rate of five and a half per centum per annum by ten annual payments of three hundred and twenty-five pounds and ninepence, consisting partly of principal moneys and partly of interest: And 50

whereas it is expedient that such sum be deemed to be a loan to the Council and that the Council be empowered to repay such sum as hereinafter provided: Be it therefore enacted as follows:

(1.) The said sum of two thousand four hundred and fifty pounds shall be deemed to be a loan made by His Majesty to the Council and secured on the district fund of the Borough of Gore.

(2.) The Council shall repay such loan with interest thereon at the rate of five and a half per centum per annum by ten equal instalments of three hundred and twenty-five pounds and ninepence, consisting partly of principal moneys and partly of interest, the first instalment to be paid on the thirtieth day of September, nineteen hundred and twenty-five:

Provided that on the due date for the payment of any instalment the Council may repay the whole of the principal moneys then outstanding, together with the interest charges owing up to that date.

(3.) If the Council makes default in the full and punctual payment of any instalment the amount shall be recoverable in manner provided in section seventy-one of the Local Bodies' Loans Act, 1913, as if the loan deemed to be made under this section were a loan made to the Council under Part III of that Act.

49. (1.) It shall be and be deemed to have been lawful for any local authority to expend out of its General Fund any sum or sums of money in connection with public functions of farewell to their Excellencies the Right Honourable Viscount Jellicoe of Scapa, and Lady Jellicoe.

Validating expenditure by local bodies in connection with farewell visit of Governor-General and Lady Jellicoe.

(2.) For the purposes of this section the term "local authority" means a Borough Council, County Council, Road Board, Town Board, Harbour Board, Education Board, Tramway Board, or Hospital Board.

50. (1.) A Hospital Board may, if it thinks fit, pay to the Chairman of the Board by way of remuneration for his services a sum not exceeding in any year the following:—

Remuneration of Chairmen of Hospital Boards.

(a.) In cases where one-fifth per centum of the Board's maintenance expenditure for the previous year does not exceed one hundred pounds, the sum of one hundred pounds:

(b.) In cases where one-fifth per centum of the Board's maintenance expenditure for the previous year exceeds one hundred pounds, an amount equal to such percentage of the maintenance expenditure, or the sum of two hundred and fifty pounds, whichever is the less.

(2.) This section is in substitution for section five of the Hospitals and Charitable Institutions Amendment Act, 1920 (No. 2), and that section is hereby accordingly repealed.

51. The expenditure by the Auckland Hospital Board of the sum of one hundred and twenty pounds for the purchase of clothing for nurses to replace clothing destroyed by fire at the Costley Home on the thirteenth day of March, nineteen hundred and twenty-four, is hereby validated and declared to have been lawfully incurred.

Validating certain expenditure of the Auckland Hospital Board.

52. The authority conferred on the State Advances Superintendent by section seventeen of the Finance Act, 1921, to lend to the Buller Hospital Board an amount or amounts not exceeding in the aggregate the sum of ten thousand pounds for additions to certain buildings is hereby extended to empower the said Superintendent to lend to the said Board a further sum of one thousand pounds for the purpose lighting such additions with electricity.

Authorizing State Advances Superintendent to lend moneys to Buller Hospital Board to light certain buildings with electricity.

Authorizing
payment of pension
to late Matron of
Christchurch
Hospital.

53. Whereas Miss Mary Ewart retired from the position of Matron of the Christchurch Hospital after a period of twenty-one years' service with the North Canterbury Hospital Board: And whereas her retirement having taken place more than six years before the passing of the Hospitals and Charitable Institutions Amendment Act, 1920 (No. 2), she is not entitled to receive, and the said Board is not empowered to pay to her, a pension pursuant to section eleven of that Act as extended by section thirty-four of the Finance Act, 1922: And whereas it is deemed equitable to empower the said Board to grant her a pension as hereinafter provided: Be it therefore enacted as follows:—

The North Canterbury Hospital Board may pay to the said Mary Ewart as from the thirty-first day of December, nineteen hundred and twenty-three, a pension of one pound a week during her life.

Authorizing
payment of pension
to late Matron of
Dunedin Hospital.

54. Whereas Miss Isabella Fraser retired from the position of Matron of the Dunedin Hospital after a period of some seventeen years' service with the Otago Hospital Board: And whereas her retirement having taken place more than six years before the passing of the Hospitals and Charitable Institutions Amendment Act, 1920 (No. 2), she is not entitled to receive, and the said Board is not empowered to pay to her, a pension pursuant to section eleven of that Act as extended by section thirty-four of the Finance Act, 1922: And whereas it is deemed equitable to empower the said Board to grant her a pension as hereinafter provided: Be it therefore enacted as follows:—

The Otago Hospital Board may pay to the said Isabella Fraser a pension of one hundred pounds a year during her life.

Authorizing
Hospital Boards to
pay out of their
general funds
annual subscriptions
to Hospitals,
Association.

55. A Hospital Board affiliated to the Hospitals Association of New Zealand may from time to time, out of its general funds, pay the annual subscription of the Board to the association and the actual reasonable travelling-expenses of its representatives incurred in attending meetings of the association.

Authorizing
Manawatu
Patriotic Society
to pay certain
moneys to
Palmerston North
Returned Soldiers'
Association.

56. Notwithstanding anything contained in the War Funds Act, 1915 (hereinafter referred to as "the said Act"), or the rules of the society, the Manawatu Patriotic Society (Incorporated), being a society under the said Act, is hereby authorized to pay to the Palmerston North Returned Soldiers' Association the sum of three hundred and thirty-three pounds eight shillings and ninepence, being moneys donated to the society as the balance of a fund known as "the Mayoress Guild Fund."

Authorizing
Wellington Harbour
Board to contribute
£1,000 to war
memorial.

57. (1.) The Wellington Harbour Board is hereby empowered to pay out of the Harbour Fund such sum or sums as it thinks fit, not exceeding in the whole the sum of one thousand pounds, towards the cost of erecting the Wellington Citizens' War Memorial in the City of Wellington.

(2.) The authority conferred by this section shall be exercised only pursuant to a resolution passed at a special meeting of the Board, and confirmed at a subsequent meeting held not sooner than the twenty-eighth day after the day of such special meeting, public notice of the place and date of such subsequent meeting and of the resolution having been given once in each full week intervening between the two meetings.

58. Whereas the Otago Harbour Board (hereinafter called "the Board") in pursuance of the Otago Dock Trust Merger Act, 1908, has raised a loan of seventy-five thousand pounds and also a loan of twenty-five thousand pounds secured respectively as in the said Act mentioned: And whereas it is desired to raise a redemption loan as hereinafter mentioned: Be it therefore enacted as follows:—

Authorizing Otago Harbour Board to raise a redemption loan in respect of loans under Otago Dock Trust Merger Act, 1908.

(1.) The Board may borrow such sum of money as is required to pay off the said loan of twenty-five thousand pounds, and also so much of the said loan of seventy-five thousand pounds as remains after applying the sinking fund in respect thereof in terms of section one hundred and nineteen of the Harbours Act, 1923.

(2.) The moneys so authorized to be borrowed may be raised in one sum, and shall be secured on the Harbour Fund of the Board, excepting moneys theretofore appropriated for any special purpose.

(3.) All the relevant provisions of the Harbours Act, 1923, shall apply to the moneys so authorized to be borrowed.

59. (1.) The authority conferred on the Minister of Internal Affairs by subsection five of section three of the Local Bodies' Finance Act, 1921-22, to fix the limit of the power to borrow moneys by way of bank overdraft in the case of local authorities constituted after the commencement of that Act is hereby extended so as to enable that Minister to fix the limits of the power to borrow by way of bank overdraft, during the second year of their existence, of the following local authorities—namely, the Russell Town Board, Waimakariri River Trust, Central Hawke's Bay Electric-power Board, Hobson Electric-power Board, Kaipara Electric-power Board, South Canterbury Electric-power Board, Te Awamutu - Pirongia Railway Board, Waikato - West Coast Railway Board, Kiwitea Rabbit Trustees, and Rangitoto Rabbit Trustees—and during the third year of its existence, of the Ashburton Electric-power Board.

As to overdraft authority of certain recently constituted local authorities.

(2.) In the case of the several local authorities aforesaid the limits imposed by subsection two of the aforesaid section three shall not apply with respect to any year prior to the year in which the Minister fixes or has fixed the limits of the powers of such local authorities to borrow by way of bank overdraft.

(3.) In the case of the several Electric-power Boards aforesaid the period of twelve months referred to in paragraph (a) of subsection two of section eighteen of the Electric-power Boards Amendment Act, 1922, is hereby extended so as to enable the said Boards to pay out of loan-moneys any moneys borrowed by the said Boards by way of bank overdraft pursuant to any authority granted by the said Minister of Internal Affairs under subsection five of section three of the Local Bodies' Finance Act, 1921-22, and by this section.

60. Notwithstanding anything to the contrary in the Local Bodies' Finance Act, 1921-22, or in the Electric-power Boards Act, 1918, or any amendments of the same, it shall be lawful for any Electric-power Board in any financial year prior to the year in which the Board commences the supply of electrical energy to borrow such amount from its bankers by way of overdraft, or from any other person or persons, and owe at the end of any such financial year such amount as may be approved by the Minister of Public Works.

Extending powers of Electric-power Boards to borrow by way of bank overdraft.

Authorizing Dunedin Savings-bank Trustees to contribute to certain funds.

61. The trustees of the Dunedin Savings-bank, being a savings-bank constituted under the Savings-banks Act, 1908, are hereby authorized to contribute out of the surplus profits of the bank a sum not exceeding one thousand pounds to the New Zealand Branch of the British Red Cross Society and Order of St. John (Dunedin Centre), for the purposes of a Radium Fund established by that body, and a sum not exceeding five hundred pounds towards the erection of a war memorial in the City of Dunedin approved pursuant to section fifteen of the Finance Act, 1919. 5

Authorizing expending of Hamilton Returned Soldiers' Club Fund for purposes of Hamilton Memorial Park.

62. Whereas the trustees of the Hamilton Returned Soldiers' Club Fund (hereinafter referred to as the trustees) are desirous of transferring the moneys now held by them for the purposes of a returned soldiers' club at Hamilton (hereinafter referred to as the said funds), and the moneys that may hereafter be acquired by them, to the Hamilton Memorial Park Committee (hereinafter referred to as the committee) for the purposes of erecting a memorial in and maintaining and improving the Hamilton Memorial Park (hereinafter referred to as the said purposes): And whereas there is no authority at law for the trustees to transfer the said funds to the said committee for the said purposes: And whereas it is desirable to provide such authority: Be it therefore enacted as follows:— 10 15 20

(1.) Notwithstanding anything to the contrary in any Act or the terms of their trust, the trustees may transfer the said funds to the committee for the said purposes.

(2.) A sum of not more than fifteen hundred pounds of the said funds may be expended for the purpose of the said memorial, and the balance shall be invested and the income therefrom shall be expended in the maintenance and improvement of the said park. 25

(3.) The Hamilton Memorial Park shall be deemed to be an "approved war memorial" within the meaning of section fifteen of the Finance Act, 1919, provided and maintained by the Hamilton Borough Council. 30

Authorizing local bodies to grant free tramway passes to disabled soldiers.

63. (1.) It shall be and shall be deemed at all times heretofore to have been lawful for any local authority or public body to permit any disabled soldier 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. 35

(2.) For the purpose of this section the term "disabled soldier" shall be deemed to include any person whose disablement was caused through service, during the late war with Germany, with the New Zealand Naval Forces or the Expeditionary Force under the Expeditionary Forces Act, 1915, or with any other portion of His Majesty's Naval or Military Forces or those of His Allies, or with the New Zealand Army Nursing Service. 40

Authorizing Pukeokahu-Taoroa Rabbit Trustees to borrow £200 by way of bank overdraft.

64. Whereas the Pukeokahu-Taoroa Rabbit Trustees did, in the month of January, nineteen hundred and twenty-four, make and levy a general rate for the purposes of a financial year assumed by the trustees to end on the thirty-first day of March, nineteen hundred and twenty-four: And whereas the financial year of Rabbit Trustees ends on the thirty-first day of December: And whereas the amount of the rate so made is not sufficient for the purposes of the trustees during the financial year ending on the thirty-first day of 45 50

December, nineteen hundred and twenty-four: And whereas it is expedient to authorize the Trustees to borrow, as hereinafter provided, for such purposes: Be it therefore enacted as follows:—

(1.) Notwithstanding anything to the contrary in the Local Bodies' Finance Act, 1921-22, or any other Act, the Pukeokahu-Taoroa Rabbit Trustees may borrow, by way of bank overdraft, a sum not exceeding *two hundred* pounds for expenditure by them in respect of the period from the first day of April, nineteen hundred and twenty-four, to the thirty-first day of December in that year for purposes for which their ordinary revenue may be expended.

(2.) The Trustees shall repay the amount so borrowed out of the proceeds of the general rate to be made and levied by them for the year ending on the thirty-first day of December, nineteen hundred and twenty-five, and for that purpose may, notwithstanding any limit of their rating powers, make and levy a rate sufficient to produce that amount in addition to the amount that may be required for the purposes of the year so ending on the thirty-first day of December, nineteen hundred and twenty-five.

65. (1.) Any Board established under the Rabbit Nuisance Act, 1908, may pay to any member of the Board the travelling-expenses actually and reasonably incurred by him in attending any meeting of the Board or in attending to any business of the Board pursuant to a resolution of the Board.

Travelling-expenses of members of Boards established under Rabbit Nuisance Act.

(2.) All moneys heretofore paid by any such Board to any of its members by way of travelling-allowances or travelling-expenses are hereby declared to have been lawfully so paid.

PART IV.

NEW ZEALAND AND SOUTH SEAS EXHIBITION.

66. In this Part of this Act the expression "the company" means the New Zealand and South Seas Exhibition Company (Limited), being a company duly incorporated under the Companies Act, 1908.

Interpretation.

67. It shall be lawful for the Otago Harbour Board to grant to the company for the purposes of the said exhibition a lease of that part of the Board's endowment now known as Logan Park for such period and with, upon, and subject to such terms (including non-liability for payment of rent) powers, covenants, and conditions as the Board shall think fit. The lease granted by the Board to the company in anticipation of the authority conferred on the Board by this section is hereby validated.

Otago Harbour Board may grant to company lease of certain land as site for Exhibition.

68. The Governor-General may by Order in Council set apart temporarily for the purposes of the exhibition any area of Crown land or (with the consent of the persons in whom the fee-simple of the land is vested, or of any local body in whom the control of the land is vested) of other land not being land vested in the Otago Harbour Board, and may vest in the company so long as may be necessary for the purposes of the Exhibition the exclusive control of the land set apart for the Exhibition.

Other land may be set apart by Governor-General for purposes of Exhibition.

Governor-General
may authorize
temporary closing
of roads or streets,
&c.

69 (1.) For the purposes of the Exhibition the Governor-General in Council may from time to time authorize the company to close temporarily any road or street or any part thereof, and to enter into occupation of the same and construct any building or erect any fence thereon, and dig up and remove the soil thereof, and otherwise make use of the road or street or part thereof closed as aforesaid as if the same were land granted for the purpose. 5

(2.) No order shall be made under this section by the Governor-General in Council unless he is satisfied that the local authority consents thereto. 10

(3.) The company shall as soon as practicable after the close of the Exhibition, and on the request of the local authority having the control of any road or street closed as aforesaid, or of any of the owners of the property adjoining such road or street, remove all buildings, fences, and other obstructions on the said road or street, and restore the soil thereof and the level thereof to the same condition as when the company entered into occupation thereof. 15

Governor-General
may remit or reduce
Customs or excise
duties.

70. The Governor-General may by Order in Council remit or reduce as he thinks fit the duties of Customs or excise payable in respect of any goods for the purposes of the Exhibition. 20

Governor-General
may modify
Customs Acts and
certain other Acts in
their application
to goods for the
Exhibition.

71. The Governor-General may also by Order in Council modify, suspend, or alter in their application to goods for the Exhibition the provisions of the Customs Acts as defined by section three of the Customs Act, 1913, or of the Footwear Regulation Act, 1913, the Sale of Food and Drugs Act, 1908, the Arms Act, 1920, the Poisons Act, 1908, the Explosive and Dangerous Goods Act, 1908, or the Animals Protection and Game Act, 1921-22. 25

Governor-General
may also suspend
certain Acts
relative to labour
conditions, &c.

72. (1.) The Governor-General may also from time to time, for the purposes of the Exhibition, suspend, modify, or negative, either absolutely or subject to such conditions as he thinks fit,— 30

- (a.) All or any of the provisions of the Shops and Offices Act, 1921-22, either generally or so far as they affect the company or any person employed by it or any exhibitor or any person employed in or about the Exhibition : 35
- (b.) All or any of the provisions of the Immigration Restriction Act, 1908, or any amendment thereof in the case of persons who desire to enter New Zealand as visitors or exhibitors in connection with the Exhibition. 35

(2.) Nothing in this section shall authorize the working by any person of a greater number of hours in any day or in any week than he could be required to work if this Act were not passed, nor the payment to any person of a lower rate of wages than is provided for ordinary work or for overtime under any Act or any award or industrial agreement under the Industrial Conciliation and Arbitration Act, 1908. 40 45

73. The provisions of the Inspection of Machinery Act, 1908, relating to the inspection of machinery and boilers, and to the fencing of machinery, and to defective machinery, shall apply to boilers and machinery used at or in connection with the Exhibition :

Inspection of machinery used at Exhibition.

5 Provided that no fees shall be charged for any inspection under this section of any boiler or machinery used solely for driving purposes at or in connection with the Exhibition.

74. (1.) Any local authority may out of its ordinary revenue defray the cost of collecting and preparing exhibits of the products and resources of its district and of exhibiting the same at the Exhibition, or may make to the company grants for the purposes of the Exhibition.

Local authorities may contribute towards cost of Exhibition.

15 (2.) Any local authority may in its discretion remit all or any rates or charges leviable on or payable in respect of any land occupied by or under the control of the company for the purposes of the Exhibition, and for such period as such occupancy or control exists.

20 (3.) For the purposes of this section the term "local authority" means the Council of any city, borough, or county, or any Road Board, Town Board, Harbour Board, Drainage Board, or Education Board, or the controlling authority of any secondary school, or technical school, or of any University or University College.

(4.) Any Harbour Board may in its discretion remit all or any dues or other charges on any goods for the purposes of the Exhibition.

PART V.

MISCELLANEOUS.

25 75. Whereas in the year eighteen hundred and eighty-seven friendly societies in the Wellington Provincial District raised by voluntary subscriptions and contributions the sum of two hundred and forty-one pounds for the purpose of providing maintenance and other benefits for the children of deceased members of such societies : And whereas, under the name of "The Wellington Friendly Societies' Jubilee Orphanage Fund," the said sum was placed for the purposes aforesaid in the hands of certain trustees : And whereas on the tenth day of September, nineteen hundred and two, 35 a society called the Wellington Friendly Societies' Jubilee Orphanage Society was registered under the Friendly Societies Act, 1882, having for its objects the using of the said fund, and of such other moneys as might thereafter be acquired by the society, in the establishment and maintenance of an orphanage in the City of Wellington, and for the 40 maintenance of the children of the deceased members of the society : And whereas the said society has for several years been without any legal officers or members, and is therefore unable to appoint new trustees, or to administer the said fund, or to take any step for the dissolution of the said society or the cancellation of its registration : 45 And whereas with accretions of interest, the amount of the said fund is now one thousand six hundred and sixty-five pounds, and the same is now vested in Joseph Thomas Rash, William Harrison Madeley, and Henry Baldwin, all of the City of Wellington, as the registered trustees

Cancelling registration of certain defunct Friendly Society and vesting funds in Wellington Friendly Societies' Jubilee Commemoration Fund.

of the said society : And whereas, on the nineteenth day of September, nineteen hundred and twenty-four, at a meeting of delegates from the several registered friendly society branches having their registered offices in the City of Wellington, or within a radius of twenty-five miles therefrom, it was unanimously resolved that a Bill should be promoted for the cancellation of the registration of the said society and for the vesting of the said fund in a friendly society to be constituted in the manner and subject to the conditions hereinafter expressed : And whereas the said resolution has been approved by the said trustees and it is desirable that effect should be given thereto : Be it therefore enacted as follows :—

(1.) The registration of the Wellington Friendly Societies' Orphanage Society under the Friendly Societies Act, 1909, is hereby cancelled, and the said society is hereby dissolved.

(2.) The vesting of the said Wellington Friendly Societies' Jubilee Orphanage Fund in the trustees above named shall, as from the date hereinafter mentioned, be cancelled, and the said fund shall as from that date be vested in a society to be known as "The Wellington Friendly Societies' Jubilee Commemoration Fund," and to consist of the secretaries for the time being of the societies and organizations next hereinafter mentioned, that is to say,—

(a.) Such central bodies of friendly societies as have their registered offices situate in the City of Wellington :

(b.) Such district organizations of friendly societies as have offices situate in the said City, if the registered offices of the central bodies of such societies are not so situate :

(c.) The senior branch having a registered office situate in the said city, or within a radius of twenty-five miles therefrom, of every friendly society which has no central body or district organization with an office so situate.

(3.) The said society shall be registered as a friendly society under the Friendly Societies Act, 1909, and thereupon the vesting of the said fund in the trustees above named shall be cancelled and the same shall be vested in the said society.

(4.) Upon such registration as last aforesaid the said society shall have power to apply the income of the said fund, including the unexpended residue of the income of any year subsequent to that ending on the thirty-first day of December, nineteen hundred and twenty-four, in any manner authorized by the rules of such society for the benefit of children of members or deceased members of friendly societies or branches thereof having their registered offices situate in the Provincial District of Wellington, or for the benefit of the members of juvenile branches of any such societies or branches.

(5.) Except as provided in this section the provisions of the Friendly Societies Act, 1909, shall apply to the said society.

76. The expenditure by the Newmarket Borough Council out of its general fund of the sum of fifty-three pounds in connection with the official opening of the Municipal Buildings at Newmarket is hereby validated and declared to have been lawfully incurred.

Expenses incurred
in opening
Newmarket
Municipal Buildings.

SCHEDULE.

Schedule.

ADDITIONAL AUTHORIZED WORKS FOR PURPOSES OF RAILWAYS IMPROVEMENT
AUTHORIZATION ACT, 1914.

Paeroa Railway station rearrangement.
Palmerston North Railway Deviation.
Tawa Flat Railway Deviation.
Pelichet Bay Railway Deviation.
Railway Electric-lighting.
Hutt Valley Railway.
New Plymouth Railway Works.
Elimination of level-crossings over the railway.
Railway from Auckland station-yard along Quay Street.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.—1924.