

Hon. Mr. Downie Stewart.

FINANCE.

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A BILL INTITULED

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

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

1. This Act may be cited as the Finance Act, 1932. Short Title.

PART I.

10 ABOLITION OF STATUTORY APPROPRIATIONS AND SEPARATE ACCOUNTS.

2. The provisions of this Part of this Act shall be deemed to have come into force on the *first* day of April, nineteen hundred and *thirty-two*. Commencement.

3. Where by any provision contained in any section in this Part of this Act any enactment authorizing the borrowing of moneys is repealed, nothing in the repeal of such enactment shall affect the validity of the borrowing of any moneys heretofore borrowed pursuant to the authority conferred by such enactment, or in any way affect the security of the lenders thereof, and all such moneys shall continue to be part of the public debt within the meaning of the Repayment of the Public Debt Act, 1925, and to be subject to all the provisions of the New Zealand Loans Act, 1908, in all respects as if the enactment authorizing the borrowing thereof had not been repealed. Saving of rights of lenders under certain repealed loan authorities.

4. Whereas the effect of the enactments mentioned in the *first* column of the *First* Schedule to this Act (hereinafter referred to as the said enactments) is that moneys may without further authority or appropriation than the said enactments be paid out of the Consolidated Fund for the purposes specified in the said enactments: And whereas it is desirable that no such payments should be made otherwise than out of moneys appropriated by Parliament for such purposes: Be it therefore enacted as follows:— Certain expenditure under certain enactments to be hereafter subject to appropriation by Parliament.

(1) In the financial year commencing on the *first* day of April, nineteen hundred and *thirty-two*, and in each financial year thereafter, moneys required for the purposes of each of the said enactments shall be expended

and applied for such purposes only in accordance with appropriations by Parliament for such purposes :

Provided that during the period of three months ending on the *thirtieth* day of June, nineteen hundred and *thirty-two*, there may, without further appropriation than this section, be issued and paid out of the Consolidated Fund for the purposes of each of the said enactments an amount to be determined by the Minister of Finance, but not exceeding one-fourth part of the moneys expended for such purposes during the then preceding financial year, but all amounts so issued and paid shall be included in the estimates and accounts for the then current financial year. 5 10

(2) Nothing in this section shall be construed to exclude with respect to any appropriations by Parliament for such purposes as aforesaid the operation of section forty-seven of the Public Revenues Act, 1926, in any financial year after the year commencing on the *first* day of April, nineteen hundred and *thirty-two*. 15

Consequential amendments.

(3) The said enactments are hereby consequentially amended to the extent set out in the *second* column of the *First* Schedule to this Act. 20

Consequential repeal.

(4) Section seven of the New Zealand University Amendment Act, 1929, is hereby consequentially repealed.

Section 58 of Public Revenues Act, 1926, amended.

5. Subsection three of section fifty-eight of the Public Revenues Act, 1926, is hereby amended by omitting the words "one hundred and fifty thousand pounds", and substituting the words "two hundred and fifty thousand pounds". 25

General Purposes Relief Account abolished.

6. (1) The General Purposes Relief Account established by section one hundred and thirty-six of the Public Revenues Act, 1926, is hereby abolished, and all moneys standing to the credit of that account at the commencement of this Part shall, without further authority than this section, be transferred to a Deposit Account within the Consolidated Fund (hereinafter in this section referred to as the Deposit Account), and all references in any Act to the General Purposes Relief Account shall hereafter be read as references to the Deposit Account. 30 35 40

(2) Any moneys which would, save for the passing of this section, be hereafter payable to or out of the General Purposes Relief Account shall be payable into or out of the Deposit Account, and for the purposes of section one

hundred and thirty-nine of the Public Revenues Act, 1926, the Deposit Account shall be deemed to be a special fund or account within the Public Account.

5 (3) Any moneys for the time being in the Deposit Account may, without further authority than this section, be lent by the Minister, on such terms as to repayment of principal, and as to payment of interest and other charges, and as to security, as he thinks fit, to persons
10 who may have suffered loss through fire, flood, earthquake, or other natural disaster, or in aid of persons engaged in works of production if in any such case the Minister is satisfied that it is desirable to afford assistance under this section for the promotion or advancement of such business.

15 (4) All moneys received by the Crown in repayment of loans made under this section or as interest thereon, or in respect of the disposal by sale or lease of any land or interest in land or any other property acquired by virtue of any right conferred under any mortgage or
20 other security for any such loan, shall be payable to the Deposit Account.

(5) All expenses incurred in connection with any land or other property acquired as aforesaid shall, without further appropriation than this section, be paid out of the
25 Deposit Account.

(6) Section one hundred and thirty-six of the Public Revenues Act, 1926, and section eighteen of the Finance Act, 1928, are hereby repealed. Consequential repeals.

7. (1) The Hauraki Plains Settlement Account (hereinafter referred to as the separate account) established
30 by section eight of the Hauraki Plains Act, 1926 (hereinafter referred to as the said Act), is hereby abolished, and all moneys standing to the credit of the separate account at the commencement of this Part shall,
35 without further authority than this section, be transferred to and deemed part of the Public Works Fund. Hauraki Plains Settlement Account abolished.

(2) Except as provided in subsection *four* hereof, all moneys hereafter received under the said Act shall be paid into the Public Account to the credit of the Con-
40 solidated Fund.

(3) All moneys hereafter required for the purposes of the said Act shall be paid out of moneys from time to time appropriated by Parliament for the purpose :

Provided that in respect of expenditure to be met during the period of three months ending on the *thirtieth* day of June, nineteen hundred and *thirty-two*, there may, without further appropriation than this section, be issued and paid out of such accounts as may be determined by the Minister of Finance such sums as he directs for the purposes for which moneys have heretofore been payable out of the separate account, but all amounts so issued and paid shall be included in the estimates and accounts for the then current financial year.

(4) All moneys hereafter received from the proceeds of the sale of any land subject to the provisions of the said Act and the sale of any property pursuant to section fifteen of the said Act shall be credited to the Loans Redemption Account or the Public Works Fund, as the Minister of Finance from time to time directs.

Consequential
repeals.

(5) Sections eight, nine, ten, and eleven of the said Act are hereby consequentially repealed.

(6) Section six of the Finance Act, 1929, is hereby consequentially amended by omitting from subsection one the words "and the Hauraki Plains Act, 1926".

Howard Estate
Account
abolished.

8. (1) The Howard Estate Account (hereinafter referred to as the separate account) established by section seven of the Howard Estate Act, 1919 (hereinafter referred to as the said Act), is hereby abolished, and the said section seven is hereby consequentially repealed.

(2) All moneys standing to the credit of the separate account at the commencement of this Part shall, without further authority than this section, be transferred to and form part of the Common Fund of the Public Trust Office.

(3) The said Act is hereby consequentially amended as follows:—

(a) By omitting from section eight the words "All moneys included in the Howard Estate Account", and substituting the words "The net revenues derived from the administration of the Howard Estate":

(b) By omitting from section ten the words "Howard Estate Account", and substituting the words "Common Fund of the Public Trust Office".

(4) Subsection one of section four of the Howard Estate Amendment Act, 1926, is hereby consequentially amended by omitting the words "whether standing to

the credit of the Howard Estate Account or forming part of the Common Fund of the Public Trust Office”.

(5) Subsection two of section thirty-eight of the Finance Act, 1922, is hereby consequentially amended 5 by omitting the words “Howard Estate Account”, and substituting the words “revenues derived from the Howard Estate”.

9. (1) The Hunter Soldiers Assistance Trust Account established by section four of the Hunter Gift for the Settlement of Discharged Soldiers Act, 1921 (hereinafter 10 referred to as the said Act), is hereby abolished, and all moneys standing to the credit of that account at the commencement of this Part shall, without further authority than this section, be transferred to a Deposit 15 Account within the Consolidated Fund.

Hunter Soldiers Assistance Trust Account abolished.

(2) Section four of the said Act is hereby consequentially amended by omitting the words “special account in the Public Account to be called the Hunter Soldiers Assistance Trust Account”, and substituting the words 20 “Deposit Account within the Consolidated Fund”.

10. (1) The Hutt Valley Lands Settlement Account established by section eleven of the Hutt Valley Lands Settlement Act, 1925, is hereby abolished, and all moneys 25 standing to the credit of that account at the commencement of this Part shall, without further authority than this section, be transferred to and deemed part of the Land for Settlements Account.

Hutt Valley Lands Settlement Account abolished.

(2) All moneys which, if this section had not been passed, would hereafter be payable into the Hutt Valley 30 Lands Settlement Account shall be paid into the Land for Settlements Account.

(3) Section eleven of the Hutt Valley Lands Settlement Act, 1925, is hereby consequentially amended as follows:—

35 (a) By omitting from subsection one the words “a separate account to be called the Hutt Valley Lands Settlement Account”, and substituting the words “Land for Settlements Account”:

(b) By repealing subsection two.

40 (4) The Hutt Valley Lands Settlement Amendment Act, 1927, is hereby consequentially amended by omitting from subsection five of section five and also from section seven the words “Hutt Valley Lands Settlement Account”, and in each case substituting the words “Land 45 for Settlements Account”.

Consequential
repeal.

Special
provisions as to
application of
moneys received
under Hutt
Valley Lands
Settlement
Act, 1925.

(5) Section six of the Hutt Valley Lands Settlement Amendment Act, 1926, is hereby consequentially repealed.

11. (1) In respect of the cost of the administration of the Hutt Valley Lands Settlement Act, 1925, as from the date of the passing of that Act, there shall from time to time be paid out of the Land for Settlements Account into the Consolidated Fund such amount or amounts as the Minister of Finance may from time to time determine. 5

(2) From the amount transferred to the Land for Settlements Account pursuant to the *last preceding* section, or hereafter paid into that account in respect of lands subject to the Hutt Valley Lands Settlement Act, 1925, there shall from time to time be deducted— 10

(a) The total amount of the purchase-moneys expended out of the Land for Settlements Account or any other account for the acquisition of land subject to the said Act, together with any amount or amounts expended out of any such account in respect of the preparation of that land for disposal under the said Act: 15 20

(b) An amount computed at such rate or rates as the Minister of Finance may from time to time determine and deemed by him to be payable to the Land for Settlements Account as interest on the purchase-moneys or other moneys referred to in the *last preceding* paragraph, as from the date of the acquisition by the Crown of land subject to the said Act: 25

(c) The cost of administration paid to the Consolidated Fund in accordance with subsection *one* hereof. 30

(3) The residue of the moneys paid into the Land for Settlements Account in respect of lands subject to the Hutt Valley Lands Settlement Act, 1925, after making the deductions authorized by the *last preceding* subsection, shall be disposed of as follows:— 35

(a) In repayment to the appropriate account as directed by the Minister of Finance of the capital moneys expended in respect of the construction of the railway-line from Petone to Waterloo Road: 40

(b) In payment of the residue to the Working Railways Account.

(4) In computing the amounts to be deducted or paid pursuant to the foregoing provisions of this section, allowance shall be made for all payments made before the 45

commencement of this Part, out of the Hutt Valley Lands Settlement Account, in accordance with the provisions of section eleven of the Hutt Valley Lands Settlement Act, 1925, and section twenty of the Finance Act, 1930 (No. 2), as if they had been paid under the authority of this section.

(5) All payments authorized by this section may be made without further appropriation than this section.

(6) Section twenty of the Finance Act, 1930 (No. 2), is hereby consequentially repealed.

12. (1) The Mining Advances Account (hereinafter referred to as the separate account) established by subsection four of section three hundred and eighty-three of the Mining Act, 1926 (hereinafter referred to as the said Act), is hereby abolished, and all moneys standing to the credit of the separate account at the commencement of this Part shall, without further authority than this section, be utilized for the redemption of securities issued pursuant to the said section three hundred and eighty-three.

Mining Advances Account abolished.

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

Provided that all moneys received in repayment of advances made under Part X of the said Act shall be paid to the Loans Redemption Account and utilized only for redemption of securities issued pursuant to the said section three hundred and eighty-three.

(3) The said section three hundred and eighty-three is hereby repealed.

Repeal.

13. (1) The Nauru and Ocean Islands Account (hereinafter referred to as the separate account) established by subsection six of section fifteen of the Finance Act, 1920 (hereinafter referred to as the said section), is hereby abolished, and all moneys standing to the credit of the separate account at the commencement of this Part, shall, without further authority than this section, be utilized for the redemption of securities issued in respect of moneys borrowed under the said section for the purpose of providing funds for carrying on trade in phosphates from Nauru and Ocean Islands.

Nauru and Ocean Islands Account abolished.

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

(3) Except as provided in the *next succeeding* subsection, all moneys which, if this section had not been passed, would be payable out of the separate account shall be paid from the Consolidated Fund out of moneys from time to time appropriated by Parliament for the purpose. 5

(4) All moneys received from the British Phosphate Commission in excess of the amount required to pay the costs of administration and interest on moneys borrowed as aforesaid shall, during each financial year, be paid to the Loans Redemption Account and be utilized for the redemption of securities issued in respect of moneys borrowed as aforesaid. 10

(5) The said section is hereby consequentially amended as follows:— 15

(a) By omitting from subsection six the words "to the credit of a separate account to be called the 'Nauru and Ocean Islands Account'":

(b) By omitting from subsection seven the words "Nauru and Ocean Islands Account", and substituting the words "trade in phosphates from Nauru and Ocean Islands": 20

(c) By omitting from subsection eight the words "Nauru and Ocean Islands Account", and substituting the words "trade in phosphates from Nauru and Ocean Islands". 25

Rangitaiki Land
Drainage
Account
abolished.

14. (1) The Rangitaiki Land Drainage Account (hereinafter referred to as the separate account) established by section seven of the Rangitaiki Land Drainage Act, 1910, is hereby abolished, and all moneys standing to the credit of the separate account at the commencement of this Part shall, without further authority than this section, be transferred to and deemed part of the Public Works Fund. 30

(2) All moneys which, if this section had not been passed, would be payable into the Public Account to the credit of the separate account shall be paid into the Public Account to the credit of the Consolidated Fund or the Public Works Fund, as the Minister of Finance from time to time directs. 35

(3) All moneys which, if this section had not been passed, would be payable out of the separate account shall be paid out of moneys from time to time appropriated by Parliament for the purpose: 40

Provided that in respect of expenditure to be met during the period of three months ending on the *thirtieth* 45

day of June, nineteen hundred and *thirty-two*, there may, without further appropriation than this section, be issued and paid out of the Consolidated Fund such sums as the Minister of Finance directs for the purpose for which

5 moneys have heretofore been payable out of the separate account; but all amounts so issued and paid shall be included in the estimates and accounts for the then current financial year.

(4) Section seven of the Rangitaiki Land Drainage Act, 1910, is hereby consequentially amended by omitting the words "an account to be called the 'Rangitaiki Land Drainage Account'", and substituting the words "the Consolidated Fund"; and by omitting the words "that account", and substituting the words "moneys

10 appropriated by Parliament for those purposes".

(5) The following enactments are hereby repealed:— Repeals.

(a) The Rangitaiki Land Drainage Amendment Act, 1913:

(b) Section eighty-one of the Finance Act, 1917:

20 (c) Section forty-four of the Appropriation Act, 1918:

(d) Section nineteen of the Appropriation Act, 1919:

(e) So much of Part III of the Schedule to the Finance Act, 1920, as refers to loans for Rangitaiki Land Drainage purposes:

25 (f) Section twenty-three of and the Schedule to the Finance Act, 1921-22:

(g) Section five of the Finance Act, 1923:

(h) Section five of the Finance Act, 1924:

(i) Section fourteen of the Appropriation Act, 1924:

30 (j) Section sixteen of the Appropriation Act, 1925:

(k) Section eleven of the Finance Act, 1927 (No. 2).

15. (1) The Swamp Land Drainage Account (hereinafter referred to as the separate account) established by subsection four of section four of the Swamp Drainage Act, 1915 (hereinafter referred to as the said Act), is hereby abolished, and all moneys standing to the credit of the separate account at the commencement of this Part shall, without further authority than this section, be transferred to and deemed part of the Public Works

35 Fund.

Swamp Land
Drainage
Account
abolished.

(2) Except as provided in subsection *six* hereof, all moneys which, in this section had not been passed, would be payable into the Public Account to the credit of the separate account shall be paid into the Public Account

to the credit of the Consolidated Fund or the Public Works Fund, as the Minister of Finance from time to time directs.

(3) All moneys which, if this section had not been passed, would be payable out of the separate account shall be paid out of moneys from time to time appropriated by Parliament for the purpose : 5

Provided that in respect of expenditure to be met during the period of three months ending on the *thirtieth* day of June, nineteen hundred and *thirty-two*, there may, without further appropriation than this section, be issued and paid out of such accounts as may be determined by the Minister of Finance, such sums as he directs for the purposes for which moneys have heretofore been payable out of the separate account, but all amounts so issued and paid shall be included in the estimates and accounts for the then current financial year. 10 15

Repeals.

(4) Section four of the said Act, section forty-six of the Appropriation Act, 1918, and the Swamp Drainage Amendment Act, 1922, are hereby repealed. 20

(5) Section six of the said Act is hereby amended by omitting from paragraph (a) the words "money received from the Swamp Land Drainage Account", and substituting the words "capital moneys expended in that area"; and also by omitting from paragraph (b) the words "construction and". 25

(6) Section four of the Swamp Drainage Amendment Act, 1926, is hereby amended by repealing subsection five, and substituting the following subsection :—

"(5) All moneys accruing from the sale of national-endowment lands within the said drainage area shall be paid into the Loans Redemption Account and applied in redemption of loans raised for the purposes of the principal Act, and all moneys accruing from any other disposal of such lands or from the sale of products thereof shall be paid into the Consolidated Fund." 30 35

(7) Section four of the Swamp Drainage Amendment Act, 1928, is hereby amended by repealing subsection two; and also by omitting from subsection four the words "Swamp Land Drainage Account", and substituting the words "Consolidated Fund". 40

(8) Section six of the Finance Act, 1929, is hereby amended by omitting from subsection one the words "the Swamp Drainage Act, 1915".

16. (1) The Westport Harbour Account (hereinafter referred to as the separate account) established by section five A (as set out in paragraph (a) of section four of the Finance Act, 1921) of the Westport Harbour Act, 1920, is hereby abolished, and all moneys standing to the credit of that account at the commencement of this Part shall, without further authority than this section, be transferred to and deemed part of the Consolidated Fund.

Westport
Harbour
Account
abolished.

10 (2) All moneys which, if this section had not been passed, would hereafter be payable into the separate account shall be paid into the Consolidated Fund.

(3) All moneys which, if this section had not been passed, would hereafter be payable out of the separate account shall be paid out of the Consolidated Fund :

20 Provided that in respect of expenditure to be met pursuant to this subsection during the period of three months ending on the *thirtieth* day of June, nineteen hundred and *thirty-two*, for the purposes of section forty-seven of the Public Revenues Act, 1926, the vote "Westport Harbour" shall be deemed to be a vote on the Consolidated Fund.

(4) Section five A of the Westport Harbour Act, 1920, is hereby consequentially repealed.

25 (5) Sections six, seven, and eight of the Westport Harbour Act, 1920, as amended by section four of the Finance Act, 1921, are hereby further severally amended by omitting the words "Westport Harbour Account" wherever they occur, and in each case substituting the words "Consolidated Fund".

30 (6) Section four of the Finance Act, 1921, is hereby consequentially repealed.

(7) Sections three and four of the Westport Harbour Amendment Act, 1926, are hereby repealed :

35 Provided that the repeal of the said section three shall not operate to cancel the arrangement respecting the apportionment of loan liability mentioned in that section.

(8) Section six of the Westport Harbour Amendment Act, 1926, is hereby consequentially amended as follows :—

(a) By omitting from subsections one and three the words "Westport Harbour Account", and in each case substituting the words "Consolidated Fund" :

45 (b) By repealing subsection two.

(9) Subsection three of section six of the Forests Amendment Act, 1926, is hereby consequentially amended by omitting the words "Westport Harbour Account", and substituting the words "Consolidated Fund".

(10) The Minister of Finance shall cause a balance-sheet and profit and loss account to be prepared for each financial year in respect of the Westport Harbour undertaking, and in respect thereof the following provisions shall apply :— 5

(a) In preparing such balance-sheet in respect of the financial year ending on the thirty-first day of March, nineteen hundred and thirty-three, there shall be included in the capital cost of the undertaking the amount of the liability which, but for the passing of this section, would be owing by the Westport Harbour Account to the Consolidated Fund on the *first* day of April, nineteen hundred and *thirty-two*. 10 15

(b) For the purposes of the balance-sheet in respect of any subsequent financial year the amount referred to in the *last preceding* paragraph may be increased or decreased by such amount of the profit or loss on the undertaking during that year as the Minister of Finance directs to be capitalized : 20 25

(c) Interest at a rate from time to time fixed by the Minister of Finance shall be charged in the accounts on the amount for the time being of such liability as aforesaid.

PART II.

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SUPPLY.

Imprest grants.

17. (1) In addition to all sums otherwise granted, there may be issued and applied, by way of imprest, towards making good the supply granted to His Majesty for the service of the year ending the thirty-first day of March, nineteen hundred and thirty-three— 35

(a) Out of the respective funds and accounts (being part of the Public Account) specified in the *Second* Schedule hereto, any sums of money not exceeding in the whole eleven million one hundred and ninety thousand pounds, as set forth in that Schedule: 40

(b) Out of the respective accounts mentioned in the *Third* Schedule hereto, the respective sums therein set forth, not exceeding in the whole one million five hundred and sixty thousand pounds.

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(2) The aforesaid sums shall be charged in the manner hereafter to be expressed in any Act or Acts passed in the current financial year for appropriating the public revenues of the Dominion for the year ending the thirty-first day of March, nineteen hundred and thirty-three.

To be charged as expressed in future Act.

PART III.

STATE ADVANCES AMENDMENT.

18. This Part of this Act shall be read together with and deemed part of the State Advances Act, 1913 (hereinafter in this Part referred to as the principal Act).

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This Part to be read with State Advances Act, 1913.

19. (1) Notwithstanding anything to the contrary in the principal Act or the Rural Advances Act, 1926, any arrears of interest in respect of advances under either of those Acts may at any time be capitalized and added to the principal moneys then outstanding, and, together with such amount as may be necessary to bring it to a multiple of five pounds, the total sum shall thereafter for all purposes be the unpaid balance of the advance as at the date when such addition is made.

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Temporary provision for capitalization of arrears of interest in respect of advances.

(2) Any such addition as aforesaid may be made by the Superintendent in any case where such addition will not result in the total amount of the advance, including all repayments of principal theretofore made, being greater than the amount that might lawfully have been advanced in respect of the land forming the security for the advance, but in any other case may be made only pursuant to a resolution of the Board.

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(3) This section shall remain in force until the expiration of three years after the date of the passing of this Act, and shall then be deemed to be repealed.

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20. (1) While this section remains in force every mortgagor who, being then in arrears with any previous instalment or other payment under the mortgage, pays on the due date thereof, or not later than the fourteenth day thereafter, any prescribed instalment of principal and interest under the principal Act or the Rural Advances Act, 1926, shall, notwithstanding anything to the contrary in section forty-one of the principal Act, be

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Temporary extension of provision relating to rebate of interest on instalments.

entitled to the rebate of interest provided by paragraph (a) of that section, unless the Superintendent, with the concurrence of the Board, disallows such rebate.

(2) Where the Superintendent, in accordance with the *last preceding* subsection, disallows the rebate of interest in respect of any instalment the mortgagor shall be required to make payment of the full nominal amount of the instalment, or, in the event of his having deducted and retained the amount of the rebate, shall on being notified of the disallowance thereof be required to pay the amount so retained by him.

(3) This section shall continue in force until *three* years after the date of the passing of this Act, and shall then be deemed to be repealed.

Express
covenants, &c.,
in mortgages.

21. It shall be lawful for the Board in granting any advance under the principal Act or the Rural Advances Act, 1926, to prescribe by resolution such covenants and conditions to be inserted in the mortgage docket as it deems necessary. Every such covenant and condition so inserted in the mortgage docket shall extend to and include the executors, administrators, and assigns of the mortgagor and the successors and assigns of the Superintendent.

Section 39 of
principal Act
amended.

22. (1) Section thirty-nine of the principal Act is hereby amended as follows:—

(a) By inserting after paragraph (a) the following new paragraph:—

“(aa) The Superintendent shall, where the lease provides for the renewal thereof, have the right to apply on behalf of the mortgagor for such renewal and the Superintendent may make such application notwithstanding that the time limited in the lease for the giving of any notice or the doing of any act necessary to obtain a renewal has expired, and it shall not be lawful for the lessor to forfeit or cancel the lessee’s right to any renewal without giving to the Superintendent at least three months’ notice in writing of intention so to do.”

(b) By adding the following as subsection two:—

“(2) Where the lease under which the mortgagor holds the land contains provisions which conflict with any of the covenants or conditions secondly, fourthly, and fifthly set

out in Part I of the Fourth Schedule hereto such provisions shall during the subsistence of any mortgage as aforesaid be void as against the Superintendent."

5 (2) The said section thirty-nine as amended by the *last preceding* subsection shall apply to all mortgages of leasehold land under Part II of the principal Act whether executed before or after the passing of this Act.

10 **23.** Section forty-six of the principal Act is hereby amended by inserting before the words "and such money" the words "and on all revenues received from the land and the improvements thereon after such forfeiture, cancellation or surrender".

Section 46 of principal Act amended.

PART IV.

15 UNCLAIMED MONEYS AMENDMENT.

24. This Part of this Act shall be read together with and deemed part of the Unclaimed Moneys Act, 1908 (hereinafter in this Part referred to as the principal Act).

This Part to be read with Unclaimed Moneys Act, 1908.

20 **25.** (1) Section two of the principal Act is hereby amended by repealing paragraph (c) of the definition of the term "company", and substituting the following paragraph:—

Section 2 of principal Act amended.

25 " (c) Every bank (including the Post Office Savings-bank and every savings-bank within the meaning of the Savings-banks Act, 1908) and life-insurance office (including the Government Insurance Commissioner), howsoever or wheresoever registered or incorporated, carrying on business in New Zealand".

30 (2) The term "company" as defined by section two of the principal Act is hereby extended to include all local authorities within the meaning of section one hundred and twenty-four of the Public Revenues Act, 1926.

35 **26.** (1) The following moneys deposited in any bank shall become unclaimed moneys within the meaning of the principal Act at the times hereinafter mentioned (whether or not they have at any time theretofore become payable), namely:—

Certain moneys to be deemed unclaimed moneys for purposes of principal Act.

- (a) Moneys deposited so as to bear interest for a fixed term—at the expiration of six years from the date when such fixed term expired :
- (b) Moneys deposited so as to bear interest without any limitation of time—at the expiration of twenty-five years from the date when the account was last operated on by the customer : 5
- (c) Moneys deposited upon current account or otherwise and not bearing interest—at the expiration of six years from the date when the account was last operated on by the customer in the case of a bank other than a savings-bank, and at the expiration of twenty-five years from such date in the case of the Post Office Savings-bank or any savings-bank within the meaning of the Savings-banks Act, 1908. 10 15

(2) The proceeds of any life-insurance policy shall become unclaimed moneys within the meaning of the principal Act on the expiration of six years after the date on which the company first has reason to suppose that the policy has matured by death, or from the date (if any) on which the policy matures otherwise than by death (whichever date is the earlier), whether such death has been legally proved or not, and notwithstanding that by the terms of the policy the proceeds thereof are not payable except on proof of death, or on proof of age or any other collateral matter. 20 25

27. Section three of the principal Act is hereby amended as follows :—

- (a) By omitting the word “ January ” wherever it occurs, and substituting the word “ June ”. 30
- (b) By adding thereto the following provisos :—

“ Provided that on ceasing to carry on business in New Zealand a company shall deposit its register in the custody of the Clerk of the Magistrate’s Court nearest to the place where such register was theretofore kept : 35

“ Provided further that any company may at any time so deposit any book or part of its register in which no entry has been made for a period of not less than six years immediately preceding the date of such deposit.” 40

Section 3 of
principal Act
amended.

28. (1) Not later than the thirtieth day of June in each year, or such later day as the Minister approves in writing, every company shall furnish to the Minister a copy of every entry made on the first day of that month in the register kept by it pursuant to section three of the principal Act, and shall, by letter addressed to him at his last known place of business or abode, post to every person in respect of whom any such entry was made as the owner of unclaimed money a notice specifying the amount of such money and the fact that it is entered in such register as unclaimed money.
- (2) This section is in substitution for section four of the principal Act and that section is hereby accordingly repealed.
29. (1) If default is made in complying with the last preceding section or with section three of the principal Act as amended by section *twenty-seven* hereof, the company, and every director, manager, secretary, or other officer of the company who knowingly and wilfully authorizes and permits the default, shall be liable to a fine of *two* pounds for every day during which the default continues.
- (2) This section is in substitution for section five of the principal Act, and that section is hereby accordingly repealed.
30. (1) All unclaimed moneys which have not been paid by a company to the owner thereof within three months after the posting to such owner of the notice prescribed by section *twenty-eight* hereof, shall be paid by the company into the Public Account to the credit of the Consolidated Fund, and the company shall thereafter be relieved from all further liability in respect of the moneys so paid.
- (2) All moneys payable to the credit of the Consolidated Fund in accordance with this section shall be recoverable in any Court of competent jurisdiction as a debt due to the Crown.
- (3) This section is in substitution for section six of the principal Act and that section is hereby accordingly repealed.
31. (1) The Minister or the Commissioner of Taxes may at any time examine any register kept by a company pursuant to section three of the principal Act and any accounts of the company relating to unclaimed moneys, and may for that purpose require the production before
- Company to notify Minister and persons affected of entries in register of unclaimed moneys.
- Repeal.
- Offences.
- Repeal.
- Payment of unclaimed moneys to the Minister.
- Repeal.
- Examination of accounts.

him or any officer of the Public Service of any book, vouchers, or documents relating to such moneys; and if any error is found in such register or accounts or in any copy of an entry in such register furnished to the Minister or in any notice sent to any person the Minister or Commissioner of Taxes may require the same to be amended. 5

(2) The Commissioner of Taxes or any officer of the Public Service authorized by him in that behalf shall at all times have full and free access to all books and documents for the purpose of inspecting the same for the purposes of the principal Act, and for this purpose may make extracts from or copies of any such books or documents. 10

(3) Every person shall from time to time as required by the Commissioner furnish in writing any information or produce any books or documents which may be in his knowledge, or in his possession or control, as the case may be, and which relate to moneys which are or may be unclaimed moneys. 15

(4) The Commissioner, and every person authorized by him as aforesaid, shall maintain and aid in maintaining the secrecy of all matters which come to his knowledge in the course of any such inspection as aforesaid, and shall not communicate any such matters to any person, except for the purpose of carrying the principal Act into effect. 20 25

(5) Every person who fails to comply with any of the requirements of this section commits an offence, and is liable on summary conviction to a fine of *one hundred* pounds. 30

Repeal.

(6) This section is in substitution for section seven of the principal Act and that section is hereby accordingly repealed.

PART V.

EDUCATION AMENDMENT.

35

32. This part of this Act shall be read together with and deemed part of the Education Act, 1914 (hereinafter in this Part referred to as the principal Act).

33. (1) After the passing of this Act no child under the age of six years shall be on the roll of any public school, and no child over school age shall without the special leave of the Committee be on the roll of any public school other than a district high school: 40

This Part to be read with Education Act, 1914.

Children below or above school age not to be on roll of public school.

Provided that nothing herein shall apply to any such child who is on the roll of any public school immediately before the passing of this Act.

(2) The *last preceding* subsection is in substitution Repeal.
5 for subsection one of section fifty-six of the principal Act, and that subsection is hereby accordingly repealed.

(3) The definition of the term "school age" in section two of the principal Act is hereby amended by omitting the word "five" and substituting the word "six":

10 Provided that every child on the roll of any public school at the passing of this Act who is then under the age of six years shall for all the purposes of the principal Act be deemed to be of school age.

34. (1) Notwithstanding anything to the contrary in Limiting right
of teachers to
continue to
receive over
grade salaries,
&c.
15 the principal Act or any regulations thereunder, no teacher shall after the thirty-first day of May, nineteen hundred and thirty-two, continue to receive salary in excess of the salary attached to the position occupied by him if on that date he had been in receipt of such
20 excess for a period of not less than twelve months.

(2) If within twelve months before the first day of June, nineteen hundred and thirty-two, or at any time after that date any school has been or is reduced in grade or altered in status, every teacher who remains in the
25 same position therein (being a position the salary and allowances for which have been reduced in consequence of such reduction or alteration as aforesaid) shall continue for a period of one year after such reduction or alteration, to receive the same salary and allowances as if
30 no such reduction in grade or alteration in status had taken place, and thereafter until new conditions arise he shall receive as his salary and allowances the maximum salary and allowances prescribed for his position according to the grade to which the school has been reduced
35 or according to its altered status:

Provided that if at any time after the passing of this Act, any such teacher is offered and declines to accept in a public school, secondary school, technical high school, or any school under the control of the Department, any
40 position the salary and allowances attached to which are not less than the salary and allowances then being received by him, he shall continue to receive such last-mentioned salary and allowances for not more than three months after the date on which such offer is made to him.

Repeal.

(3) Subsection seven of section seventy-nine of the principal Act is hereby repealed.

(4) Nothing in this section shall have any application to any teacher employed for a specific limited term of office pursuant to a contract made out of New Zealand.

5

PART VI.

MISCELLANEOUS.

Duration of present Parliament extended.

35. Notwithstanding anything to the contrary in the Electoral Act, 1927, the House of Representatives as existing at the passing of this Act shall, unless the General Assembly is sooner dissolved pursuant to section forty-four of the Constitution Act, continue until the twenty-third day of December, nineteen hundred and thirty-five, and no longer. 10

Repeal of provisions limiting duration of Part IV of Finance Act, 1930.

36. Section forty of the Finance Act, 1930, and section two of the Finance Act, 1931 (No. 3), are hereby repealed. 15

Authorizing retention in Consolidated Fund during current financial year of portion of revenue from motor-spirits taxation otherwise payable into Main Highways Revenue Fund.

37. (1) During the financial year ending on the thirty-first day of March, nineteen hundred and thirty-three, there may be retained in the Consolidated Fund for the purposes thereof such amount or amounts, not exceeding in all the sum of five hundred thousand pounds, as the Minister of Finance directs, out of the net revenues derived during that year from Customs duty on motor-spirits and otherwise payable pursuant to paragraph (a) of subsection one of section nine of the Motor-spirits Taxation Act, 1927, into the Revenue Fund of the Main Highways Account established under the Main Highways Act, 1922. 20 25

(2) Section thirty-eight of the Finance Act, 1930, is hereby repealed.

Repeal.

Extending time within which refunds of Customs duty may be made under section 8 of Motor-spirits Taxation Act, 1927.

38. (1) Where any person entitled under section eight of the Motor-spirits Taxation Act, 1927, to a refund of duty paid in respect of motor-spirits has heretofore failed or hereafter fails to make application for such refund within the time limited by section three of the Motor-spirits Taxation Amendment Act, 1928, or, as the case may be, by section fifteen of the Finance Act, 1928, the Minister of Finance may, if he thinks fit, approve the making of a refund of such duty, less a reduction of ten per centum thereof, if, in the case of duty paid before the passing of this Act, application for such refund is made 30 35 40

within three months after the passing of this Act, and, in any other case, if application for such refund is made within three months after the final date on which the application should have been made.

5 (2) Section fifteen of the Finance Act, 1928, is hereby Repeal.
repealed.

10 39. (1) For all the purposes of subsection one of section forty-five of the Finance Act, 1931 (No. 4), all rates collected during the period of three years ended on the thirty-first day of March, nineteen hundred and thirty, by the Road Board of any road district which not later than the thirty-first day of March, nineteen hundred and thirty-one, has been merged in the county of which it formed part, shall be deemed to have been rates collected
15 by the Council of such county during the said period of three years.

Extending benefits of section 45 of Finance Act, 1931 (No. 4), in the case of certain counties, &c.

(2) Any certificate heretofore given by the Government Statistician as to the average annual amount of rates collected during the said period by any County Council
20 to which this section applies shall be amended by him accordingly, and such additional amount of subsidy under the said section forty-five as may be required by reason of such amendment shall, without further appropriation than this section, be paid out of the Main Highways
25 Revenue Fund. All payments of additional subsidy heretofore made that would have been lawfully so made had this section been then in force are hereby validated.

(3) The refund or rebate of rates provided for by subsection two of the said section forty-five shall be
30 granted to every ratepayer of every County or Road District notwithstanding that his rates may not have been paid within the time limited by that subsection. Where any such rates have not been paid at the passing of this Act, such rebate may, if the County Council or Road
35 Board, as the case may be, thinks fit, be granted by way writing off the amount thereof from a ratepayer's liability in respect of such rates.

40 40. (1) In respect of the financial year ending on the thirty-first day of March, nineteen hundred and thirty-three, every racing club may deduct and retain for its own use from the totalizator duty payable by it under section one hundred and ninety-two of the Stamp Duties Act, 1923, as amended by subsection two of section twenty-five of the Finance Act, 1930, in connection with every

Portion of totalizator duty to be payable to racing clubs during current financial year.

race meeting or separate day of a race meeting conducted by it during that year, an amount equal to one-fifth of the amount of such duty so payable by it.

(2) Where any racing club has heretofore paid or hereafter pays any such totalizator duty without making the deduction authorized by this section, the amount of such deduction shall, without further appropriation than this section, be refunded to such club. 5

Extending authority for local bodies to remit additional charge of 10 per cent. on unpaid rates.

41. Section forty-two of the Finance Act, 1931 (No. 2), is hereby extended to apply to rates made and levied for the financial year ended the thirty-first day of March, nineteen hundred and thirty-two, or for any less period falling within that year, in respect of which an additional charge of ten per centum has heretofore been or may hereafter be added pursuant to section seventy-six of the Rating Act, 1925. 10 15

Validating excess borrowing by Hospital Boards during year ended 31st March, 1932.

42. It shall be deemed to have been lawful for any Hospital Board to have borrowed by way of bank overdraft during the year ended the thirty-first day of March, nineteen hundred and thirty-two, an amount approved by the Minister of Health in excess of that authorized by section sixty of the Hospitals and Charitable Institutions Act, 1926, to the extent of one-fourth of the estimated contributions payable to the Board by contributory local authorities during that year together with one-fourth of the estimated amount receivable by way of subsidy on such contributions. 20 25

Abolishing subsidy on voluntary devises, bequests, &c., to Hospital Boards.

43. (1) No subsidy shall be payable under section forty-three of the Hospitals and Charitable Institutions Act, 1926, to any Hospital Board or separate institution under that Act in respect of any devise, bequest, or other voluntary contribution or gift of money, land, or other property received by it after the thirty-first day of March, nineteen hundred and thirty-two, in the case of a Hospital Board, or the thirty-first day of October, nineteen hundred and thirty-two, in the case of a separate institution. 30 35

(2) The Hospitals and Charitable Institutions Act, 1926, is hereby consequentially amended as from the thirty-first day of October, nineteen hundred and thirty-two, as follows:— 40

(a) As to section forty-three, by omitting from subsection one all words after the words "in respect of the moneys", and substituting the words

“received during the same financial year from contributory local authorities as contributions under this Act”; and also by repealing paragraphs (a) and (b) of subsection two:

- 5 (b) By omitting from the Sixth Schedule the reference to sections forty-three to forty-five.

(3) After the thirty-first day of October, nineteen hundred and thirty-two, there may from time to time, out of moneys appropriated by Parliament for the purpose, be
10 paid to separate institutions such subsidies as the Minister of Finance from time to time approves or devises, bequests, or other voluntary contributions or gifts of money, land, or other property received by such institutions.

15 44. The New Zealand University Amendment Act, 1919, is hereby repealed as from the *first* day of April, nineteen hundred and *thirty-two*.

Abolishing grants to University Colleges for workers' extension lectures.

20 45. Whereas by the will of the late Emily Liliastrom Johnston, of Wellington (hereinafter called the testatrix), the sum of ten thousand pounds was bequeathed to the University of New Zealand, upon trust to invest the same and to apply the income arising therefrom in the establishment and maintenance for all time of one or more
25 scholarships to be known as “The Emily Johnston Scholarship for Research in the Science and Art of Clinical Medicine”, such scholarships to be awarded upon the conditions more particularly set out in the said will:

Varying conditions governing bequest of £10,000 by Emily Liliastrom Johnston to University of New Zealand.

30 And whereas it has been represented by the Dean of the Faculty of Medicine in the University of Otago that the effect of certain of the conditions imposed by the said will, if complied with, would be partially to defeat the charitable intentions of the testatrix, and the views so expressed by him have been concurred in by the Senate
35 of the University of New Zealand and by representatives of the family of the testatrix in New Zealand and elsewhere: And whereas, for the purpose of enabling full effect to be given to the governing intentions of the testatrix, it is desirable that the conditions imposed by her will be modified in the manner hereinafter appearing:

40 Be it therefore enacted as follows:—

(1) The holding or acceptance of a position of emolument shall not disqualify any person from being awarded or from continuing to hold the scholarship if the Senate, after consultation with the Dean of the

Faculty of Medicine in the University of Otago, is satisfied that the acceptance or holding of such position will not prevent the active and satisfactory prosecution of the research in respect of which the scholarship has been or is proposed to be awarded. 5

(2) The Senate may, in its discretion, award the scholarship to a candidate otherwise qualified, notwithstanding that he has not held a position as house surgeon or physician in a hospital in New Zealand of not less than one hundred beds or has not held such a position for the time prescribed by the conditions of the will if such candidate has had such other practical experience as the Senate, on the advice of the Dean of the Faculty of Medicine or other competent medical authority, considers to be the equivalent of the practical experience prescribed by the said conditions. 10 15

(3) The Senate of the University of New Zealand may, in its discretion, award a scholarship to a person otherwise qualified, notwithstanding that he or she is or has been married. 20

(4) If in the opinion of the Senate it is desirable that any holder of a scholarship should proceed beyond New Zealand for any purpose of the research in respect of which the scholarship has been awarded, the Senate may expend such portion of the income of the trust as it deems necessary to enable him to so do. 25

(5) If in any case the Senate thinks it appropriate so to do, it may award the Scholarship under the name of "The Emily Johnston Research Fellowship in the Science and Art of Clinical Medicine". 30

Income of a certain trust created by Sir Harold Beauchamp to be paid to the Board of Trustees of the National Art Gallery and Dominion Museum.

46. Whereas pursuant to a deed (hereinafter referred to as the said deed) made on the twenty-eighth day of February, nineteen hundred and twenty-three, between Sir Harold Beauchamp of the City of Wellington (hereinafter referred to as the donor) of the one part and the Public Trustee of the other part, the lands described in the Schedule to the said deed are held by the Public Trustee upon trust, *inter alia*, to pay certain income arising from the administration of the trust to the Board of Science and Art constituted under the Science and Art Act, 1913, to be expended by that Board in the purchase of pictures for the Dominion Art Gallery referred to in that Act: And whereas the Science and Art Act, 1913, was repealed by the National Art Gallery and Dominion 35 40

Museum Act, 1930, and the Board of Science and Art no longer exists: And whereas the said Dominion Art Gallery has not been erected: And whereas it is desirable to provide that all moneys payable under the said deed
 5 to the Board of Science and Art should be made payable to the Board of Trustees of the National Art Gallery and Dominion Museum established under the National Art Gallery and Dominion Museum Act, 1930, for the purchase of pictures for the National Art Gallery to be
 10 established under such last-mentioned Act: And whereas it is also desirable to make further provision as hereinafter appears: Be it therefore enacted as follows:—

(1) All references in the said deed to the Science and Art Act, 1913, to the Board of Science and Art, and
 15 to the Dominion Art Gallery, shall hereafter be read as references to the National Art Gallery and Dominion Museum Act, 1930, to the Board of Trustees of the National Art Gallery and Dominion Museum, and to the National Art Gallery, respectively.

(2) During the lifetime of the donor the said Board of Trustees shall, before expending any moneys paid to it pursuant to the said deed, give consideration to any wish expressed to it in writing by the donor with respect
 20 to the purchase of any particular picture or pictures, and after his death shall give consideration to any such wish expressed in his will.

47. Subsection two of section thirty-two of the Public Trust Office Act, 1908, is hereby amended by adding thereto the following words: "Any such determination
 30 may be made to take effect on the date thereof or on such day before or after that date as is specified therein".

Section 32 of Public Trust Office Act, 1908, amended.

48. (1) Notwithstanding anything contained in section thirty-two of the Public Trust Office Act, 1908, the rate of interest that may be paid by the Public Trustee on
 35 moneys for the time being invested in the Common Fund of the Public Trust Office pursuant to section sixteen of the Public Trust Office Amendment Act, 1913, shall be such as the Minister of Finance from time to time fixes by notice in the *Gazette*.

Rate of interest on certain investments in Common Fund of Public Trust Office to be fixed by Minister of Finance.

(2) Any such notice may fix different rates with respect to different classes of investments to be therein defined or according to the amount or period of any investment.

(3) Every such notice shall, according to the tenor thereof, take effect on the date thereof or on such earlier or later date as may be specified therein:

Provided that until the first such notice takes effect interest on such investments shall continue to be payable as if this section has not been passed.

No building society to accept any deposit of less than £100.

49. (1) No building society under the Building Societies Act, 1908, shall after the thirty-first day of May, nineteen hundred and thirty-two, accept by way of deposit by any person at any one time any sum less than one hundred pounds. 5

(2) Every building society accepting any deposit in contravention of the *last preceding* subsection is liable to a fine of *one hundred* pounds. 10

Certificates, &c., in respect of marine-insurance policies executed out of New Zealand to be liable to stamp duty under section 170 of Stamp Duties Act, 1923.

50. (1) Every certificate or other instrument in New Zealand evidencing any marine-insurance policy executed out of New Zealand in respect of movables while being carried on any ship from any port in New Zealand to any other port therein or to any other country shall be chargeable with stamp duty under section one hundred and seventy of the Stamp Duties Act, 1923, in all respects as if such certificate or other instrument or, where there are two or more, all such certificates or other instruments were the marine-insurance policy. 15 20

(2) Such stamp duty shall be payable by the insurer, being a person, firm, or company carrying on business in New Zealand, or by the assured or his agent in any other case. 25

(3) Every person who fails or refuses to pay any stamp duty payable by him as aforesaid, or who despatches or is a party to the despatching of any such certificate or other instrument from New Zealand without the appropriate stamp duty having been paid in respect thereof, is liable on summary conviction to a fine of *fifty* pounds. 30

Special provisions with respect to recovery of moneys expended out of Consolidated Fund in respect of lands subject to the Greymouth High School Act, 1883, and the Hokitika High School Act, 1883.

51. (1) All moneys heretofore or which may hereafter be paid out of the Consolidated Fund under section twenty-nine of the Education Reserves Act, 1928, in respect of lands subject to the Greymouth High School Act, 1883, or the Hokitika High School Act, 1883, shall constitute a charge upon the revenues derived from such lands, and such moneys, together with interest thereon at the rate of four per centum per annum, shall be refunded to the Consolidated Fund out of the special deposit account within the Public Account to which the revenues from such lands are paid. 35 40

(2) Any moneys due to the Consolidated Fund under the *last preceding* subsection shall be refunded without further appropriation than this section from moneys in 45

the aforesaid special deposit account, in such sums as the Minister of Finance from time to time determines, until the whole amount has been repaid.

5 (3) The provisions of section thirty-one of the Education Reserves Act, 1928, shall, as from the first day of January, 1929, apply to lands subject to the Greymouth High School Act, 1883, and the Hokitika High School Act, 1883.

10 52. (1) Section nineteen of the National Provident Fund Act, 1926, is hereby amended as follows:—

(a) By omitting from subsections one and two the words "three hundred pounds", and in each case substituting the words "two hundred and fifty pounds":

Reducing benefits payable under sections 19 and 43 of National Provident Fund Act, 1926.

15 (b) By omitting from subsection one the words "six pounds", and substituting the words "four pounds".

20 (2) Subsection one of section forty-three of the National Provident Fund Act, 1926, is hereby amended by omitting the words "three hundred pounds", and substituting the words "two hundred and fifty pounds"; and also by omitting the words "six pounds", and substituting the words "four pounds".

25 (3) Notwithstanding anything in the foregoing provisions of this section, payments in respect of children born before the passing of this Act may be made at the rates heretofore in force to persons who before such date were qualified to claim and receive such payments.

30 (4) Section fifteen of the Finance Act, 1931 (No. 2), is hereby consequentially repealed.

Consequential repeal.

35 (5) The whole or any part of any sum hereafter payable to any person pursuant to the said section nineteen, or the said section forty-three, as amended by this section, may, if the Minister of Finance so directs, instead of being paid to such person be applied in satisfaction of any expenses incurred in any maternity hospital controlled by the Department of Health or any Hospital Board in connection with the birth of the child or children in respect of whose birth such sum is payable.

40 53. The Governor-General may from time to time, on the recommendation of any three Judges of the Supreme Court, of whom the Chief Justice shall be one, by Order in Council fix the maximum fees that may be charged by any solicitor to any client in respect of proceedings in the Court or before a Magistrate or any Adjustment Commission under the Mortgagors Relief Act, 1931, or

Power to fix solicitor' fees in respect of proceedings under Mortgagors Relief Acts, &c.

any Act amending the same, or in respect of any proceedings under Part III of the National Expenditure Adjustment Act, 1932.

Extending
operation of
Local
Authorities
Empowering
(Relief of
Unemployment)
Act, 1926.

Repeal.

54. (1) No moneys shall be borrowed under the authority of the Local Authorities Empowering (Relief of Unemployment) Act, 1926, after the thirty-first day of July, nineteen hundred and thirty-three. 5

(2) The Local Authorities Empowering (Relief of Unemployment) Extension Act, 1931, is hereby repealed. 10

(3) Any steps taken by a local authority, whether before or after the passing of this Act, to raise a loan under section two of the Local Authorities Empowering (Relief of Unemployment) Act, 1926, before the consent of the Governor-General in Council was given under the Local Government Loans Board Act, 1926, to the raising of such loan, shall upon the giving of such consent be and be deemed to have been of the same force and validity as if the said steps had been taken after such consent had been given. 15

Allowance by
way of interest
on income-tax
paid in
advance.

55. (1) Any taxpayer may at any time in any financial year pay in advance in respect of any income-tax that may become payable by him in that year any sum being one pound or a multiple thereof. Every person who makes any such payment shall, subject to the provisions of this section and to such conditions as may be prescribed, be entitled to interest or discount on the amount of such payment at such rate or rates as the Minister of Finance from time to time determines for every complete month in the period commencing on the date of payment and ending on the last day of such month as the Minister of Finance determines in respect of such year. 20

(2) The sum of all such payments made by any taxpayer in any financial year, together with the interest or discount thereon, shall be deducted from the income-tax payable by him in that year, and if the tax is less than the sum of such payments and interest, the balance of such sum shall, on or after the due date of the tax, be refunded to the taxpayer without further appropriation than this section. 25

Repeals.

(3) This section is in substitution for section one hundred and thirty-four of the Land and Income Tax Act, 1923, and that section and section six of the Land and Income Tax Amendment Act, 1925, are hereby accordingly repealed. 30

40

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56. All payments of allowances, travelling and other expenses made by the New Zealand Broadcasting Board to members of the Advisory Council appointed under the Broadcasting Act, 1931, before the making of regulations prescribing such allowances, travelling and other expenses are hereby validated and declared to have been lawfully made.
57. (1) The cost of exchange incurred, or the premiums earned, as the case may be, on remittances or receipts of public moneys to or from any country beyond New Zealand shall without further appropriation or authority than this section be credited or debited to or between such accounts, whether within or outside the Public Account, in such manner and in such proportions as the Minister of Finance directs.
- (2) Where public moneys outside the Public Account (as defined in Part X of the Public Revenues Act, 1926) are the subject of transmission to or from any country overseas, the Minister of Finance shall exercise the power conferred by the *last preceding* subsection in such manner as to him in his discretion appears just under the circumstances of each such transmission.
- (3) Where no actual transmission of public moneys is effected and the necessary payment or receipt is effected by credit or debit in account, the Minister of Finance may, if he thinks fit, determine that no credit or debit entry in respect of premium on, or cost of, exchange shall be made.
- (4) Where pursuant to any reciprocal agreement public moneys are paid in New Zealand on behalf of His Majesty's Government of the United Kingdom or of His Majesty's Government of any dominion and moneys are reciprocally paid in any country overseas on behalf of the Government of New Zealand, such moneys in each case shall (unless the agreement otherwise provides) be paid and accounted for at the nominal amount thereof without addition or deduction on account of exchange.
- (5) In this section the expression "public moneys" has the meaning defined by the Public Revenues Act, 1926.
- (6) All credits and debits heretofore directed to be made by the Minister of Finance to or against any account within or without the Public Account in respect of premium on or cost of exchange are hereby declared to be valid and to have been properly so credited or debited.

Validating payment of allowances, &c., to members of Advisory Council to Broadcasting Board.

Crediting and debiting accounts with premiums and cost of exchange on remittances of certain public moneys.

Repeal.

Provision for amendment, suspension, or cancellation of contracts of apprenticeship.

(7) Section twenty-four of the Finance Act, 1931 (No. 2), is hereby repealed.

58. (1) On the application of any party to any contract of apprenticeship to which the Apprentices Act, 1923, applies, and which is in force at the passing of this Act, a Stipendiary Magistrate may— 5

(a) Amend any of the terms of such contract, and may modify, suspend, or exclude the operation of any provisions of any apprenticeship order in its application to such contract of apprenticeship; or 10

(b) Suspend such contract for any period; or

(c) Cancel such contract.

(2) Before cancelling any such contract on the application of the employer the Magistrate shall satisfy himself that, owing to the economic conditions affecting the industry concerned or the particular business of the employer, the employer cannot reasonably be expected to continue to carry out the terms of the contract. 15

(3) In cancelling any such contract the Magistrate may, if he thinks fit, award the apprentice such sum by way of compensation as he deems equitable in all the circumstances of the case, having due regard to the ability of the employer to pay any sum so awarded. Every such sum shall constitute a debt due to the apprentice by the employer. 25

(4) Every decision of a Magistrate under this section shall be final and conclusive.

Departmental accounts and balance-sheets.

59. There shall be prepared after the end of each financial year in such form and by such Government Departments as the Minister of Finance may from time to time direct or approve, statements of account showing the income and expenditure or profit and loss of the activities or operations conducted by the Department, together with such balance-sheets and particulars of costs as the Minister may require, whether such costs were appropriated by Parliament or not. All such accounts shall be examined by the Audit Office and presented to Parliament. 30 35

Abolishing compensation for diseased stock.

60. (1) Section two of the Slaughtering and Inspection Amendment Act, 1910, and the Schedule to that Act, are hereby repealed. 40

(2) This section shall come into force on the first day of July, nineteen hundred and thirty-two.

61. Whereas pursuant to section three of the Egmont National Park Amendment Act, 1927 (hereinafter referred to as the said section), the New Plymouth Borough Council (hereinafter called the Council) borrowed the sum
- 5 of three thousand five hundred pounds and paid the same as a loan to the Egmont National Park Board (hereinafter called the Board) to be applied in and towards the formation and improvement of the road within the Egmont National Park known as the Egmont North Road (hereinafter in this section referred to as the said road): And
- 10 whereas the said sum was duly expended in reconstructing and bitumen-surfacing the said road: And whereas a further sum of seven hundred and fifty pounds is urgently required for the purpose of applying an additional sealing coat of bituminous surface to the said road to protect
- 15 the work done as aforesaid: And whereas it is expedient to make further provision with respect to the construction, reconstruction, repair, and improvement of the said road: Be it therefore enacted as follows:—
- 20 (1) The said section is hereby extended to empower the Council to borrow in the manner provided by subsection two thereof a further sum not exceeding seven hundred and fifty pounds and to pay the same to the Board, subject to subsections four to seven of the said
- 25 section, as a loan to be expended in applying an additional sealing-coat of bituminous surface to the said road.
- (2) Subject to the charges created by the said section, and by the foregoing provisions of this section, the
- 30 Board may from time to time set aside out of its revenues and other funds any money to form a fund for the construction, reconstruction, repair, and improvement of the said road, and the Board and the Council may from time to time enter into agreements prescribing the
- 35 minimum amount per annum which shall be so set aside.
- (3) The Board may from time to time apply the moneys so set aside only to the purposes aforesaid, and until so required such moneys shall be kept in a separate
- 40 account in the Post Office Savings-bank or be placed on fixed deposit with any bank carrying on business in New Zealand.

Extending section 3 of Egmont National Park Amendment Act, 1927, to enable additional £750 to be borrowed for purposes of Egmont National Park, and making further provision with respect to the Egmont North Road.

Special power
for the dismissal
of disloyal officers
of certain
public services.

62. Without prejudice to the power of dismissal contained in any other Act, or in any regulations made thereunder, it shall be lawful for the appointing authority, with the concurrence of the Governor-General in Council, to terminate the employment without notice—

(a) Of any person employed in the Public Service within the meaning of Part I of the Public Service Superannuation Act, 1927; or

(b) Of any person employed in the Education Service within the meaning of Part IV of the Public Service Superannuation Act, 1927; or

(c) Of any person employed in the Government Railways Service—

if the appointing authority is satisfied with respect to such person that he has been guilty of conduct calculated to incite, procure, or encourage grave acts of violence, lawlessness, or disorder, or that by public statements, or statements intended for publication in New Zealand or elsewhere, he has sought to bring the government of New Zealand into disrepute, or that in any other manner his conduct has been gravely inimical to the peace, order, or good government of New Zealand.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

First Column. Enactments amended.	Second Column. Extent of Amendments.
1874, No. 35.—The New Plymouth Harbour Board Endowment Act, 1874 : Section 2	By inserting, after the words "such Harbour Board", the words "out of moneys appropriated by Parliament for the purpose an amount equivalent to".
1882, No. 3 (Local).—The Auckland University College Act, 1882 : Section 26	By omitting the words "the consolidated revenue", and inserting the words "moneys appropriated by Parliament for the purpose".
1899, No. 27 (Local).—The Marlborough High School Act, 1899 : Section 17	By omitting the words "without further appropriation than this Act, shall, out of the Consolidated Fund", and substituting the words "shall, out of moneys appropriated by Parliament for the purpose".
1905, No. 35.—The Victoria College Act, 1905 : Section 37	By omitting the words "without further appropriation than this Act, shall, out of the Consolidated Fund", and substituting the words "shall out of moneys appropriated by Parliament for the purpose".
1908, No. 76.—The High Commissioner Act, 1908 : Section 6	By omitting the words "the Consolidated Fund without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1908, No. 181.—The Slaughtering and Inspection Act, 1908 : Section 60	By omitting the words "the Consolidated Fund without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1908, No. 187.—The Stock Act, 1908 : Section 45	By omitting the words "the Consolidated Fund without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1909, No. 28.—The Defence Act, 1909 : Sections 75 to 86	By omitting from section 75 the words "out of the Consolidated Fund". By inserting in section 86, after the words "by the Governor", the words "out of moneys appropriated by Parliament for the purpose".
1910, No. 2 (Local).—The Rangitai Land Drainage Act, 1910 : Section 6	By omitting from subsection (8) the words "the Consolidated Fund without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1914, No. 56.—The Education Act, 1914 : Section 159 (as amended by section 24 of the Education Amendment Act, 1924)	By omitting from subsection (1) as so amended the words "without further appropriation than this Act", and substituting the words "out of moneys appropriated by Parliament for the purpose".

First Column. Enactments amended.	Second Column. Extent of Amendments.
1914, No. 68.—The New Zealand University Amendment Act, 1914 : Sections 16, 28, and 32	By omitting from section 16 and also from section 28 the words "without further appropriation than this Act"; and also by omitting from each of those sections the words "the Consolidated Fund"; and in each case substituting the words "moneys appropriated by Parliament for the purpose".
1915, No. 16.—The War Pensions Act, 1915 : Section 3	By inserting, in section 32 after the words "two hundred and sixty-four thereof", the words "but subject to appropriation by Parliament", and by omitting from the same section the words "without further appropriation than this Act".
1916, No. 14.—The Reserves and other Lands Disposal and Public Bodies Empowering Act, 1916 : Section 67	By omitting from subsection (1) (as set out in section 16 of the War Pensions Amendment Act, 1917) the words "the Consolidated Fund, without further appropriation than this Act" and substituting the words "moneys appropriated by Parliament for the purpose".
1920, No. 71.—The Greymouth Harbour Board Amendment Act, 1920 : Section 5	By omitting the words "without further appropriation than this Act"; and by omitting the words "the Consolidated Fund", and substituting the words "moneys appropriated by Parliament for the purpose".
1920, No. 71.—The Greymouth Harbour Board Amendment Act, 1920 : Section 5	By omitting from subsection (2) the words "the Consolidated Fund, without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1923, No. 13.—The War Pensions Amendment Act, 1923 : Section 8	By omitting the words "the Consolidated Fund, without further appropriation than this section", and substituting the words "moneys appropriated by Parliament for the purpose".
1923, No. 27.—The Finance Act, 1923 : Section 13	By omitting from subsection (1) the words "without further appropriation than this Act"; and also by omitting from the same subsection the words "the Consolidated Fund", and substituting the words "moneys appropriated by Parliament for the purpose".

First Column. Enactments amended.	Second Column. Extent of Amendments.
1924, No. 64.—The Finance Act, 1924 : Section 30	By omitting from subsection (1) the words “ without further appropriation than this Act ”; and also by omitting from the same subsection the words “ the Consolidated Fund ”, and substituting the words “ moneys appropriated by Parliament for the purpose ”.
1925, No. 24.—The Industrial Conciliation and Arbitration Act, 1925 : Section 73	By repealing subsection (2).
1925, No. 31.—The Valuation of Land Act, 1925 : Section 47	By omitting from subsection (1) the words “ the Consolidated Fund, without further appropriation than this Act ”, and substituting the words “ moneys appropriated by Parliament for the purpose ”.
1925, No. 51.—The Finance Act, 1925 : Section 7	By omitting from subsection (1) the words “ without further authority than this section ”, and substituting the words “ out of moneys appropriated by Parliament for the purpose ”.
1926, No. 11.—The Fire Brigades Act, 1926 : Section 26	By omitting from paragraph (a) of subsection (1) the words “ the Consolidated Fund, without further appropriation than this Act ”, and substituting the words “ moneys appropriated by Parliament for the purpose ”.
1926, No. 13.—The Public Revenues Act, 1926 : Sections 30, 96, and 133	By omitting from section 30 and also from section 96 the words “ without further appropriation than this Act ”.
1926, No. 16.—The National Provident Fund Act, 1926 : Sections 42, 52, 70, and 74	By omitting from subsection (1) of section 133 the words “ on the first day of April ” and the words “ without further appropriation than this Act ”; and also by omitting from the same subsection the words “ the Consolidated Fund ”, and substituting the words “ moneys appropriated by Parliament for the purpose ”. By omitting from subsection (2) of section 42 and from section 52 and from section 70 and from subsection (2) of section 74 the words “ the Consolidated Fund, without further appropriation than this Act ”, and in each case substituting the words “ moneys appropriated by Parliament for the purpose ”.
1926, No. 18.—The Hospitals and Charitable Institutions Act, 1926 : Sections 43, 45, and 54, and the Fourth Schedule	By omitting from subsection (1) of section 43 the words “ without further appropriation than this Act ”, and substituting the words “ out of moneys appropriated by Parliament for the purpose ”.

First Column. Enactments amended.	Second Column. Extent of Amendments.
1926, No. 18— <i>continued</i> .	By omitting from subsection (1) of section 45 the words "without further appropriation than this Act", and by omitting from subsection (1) of section 54 the words "and without further appropriation than this Act"; and also by omitting from the same subsections the words "the Consolidated Fund", and in each case substituting the words "moneys appropriated by Parliament for the purpose". By omitting from subclause (1) of clause 7 of the Fourth Schedule the words "the Consolidated Fund, without further appropriation", and substituting the words "moneys appropriated by Parliament for the purpose".
1926, No. 30.—The Family allowances Act, 1926 : Section 18	By omitting from subsection (1) the words "the Consolidated Fund without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1926, No. 39.—The Hauraki Plains Act, 1926 : Section 13	By omitting from subsection (6) the words "the Consolidated Fund without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".
1926, No. 46.—The Finance Act, 1926 : Section 34	By omitting from subsection (1) and also from subsection (2) the words "the Consolidated Fund, without further appropriation than this section", and in each case substituting the words "moneys appropriated by Parliament for the purpose".
1926, No. 56.—The Pensions Act, 1926 : Sections 88 and 89	By omitting from section 88 the words "without further appropriation than this Act"; and also by omitting the words "the Consolidated Fund", and substituting the words "moneys appropriated by Parliament for the purpose". By omitting from section 89 the words "(other than the payment of pensions)".
1926, No. 68.—The Massey Agricultural College Act, 1926 : Sections 20 and 23	By omitting from section 20 the words "without further appropriation than this Act"; and also by omitting from the same section the words "the Consolidated Fund", and substituting the words "moneys appropriated by Parliament for the purpose". By omitting from section 23 the words "the Consolidated Fund, without further appropriation than this Act", and substituting the words "moneys appropriated by Parliament for the purpose".

First Column. Enactments amended.	Second Column. Extent of Amendments.
1926, No. 70.—The New Zealand University Amendment Act, 1926 : Section 21	By omitting from subsection (2) the words " without further appropriation than this Act " ; and also by omitting from the same subsection the words " the Consolidated Fund " , and substituting the words " moneys appropriated by Parliament for the purpose " .
1927, No. 5.—The Finance Act, 1927 : Section 11	By omitting the words " without further appropriation than this section " , and substituting the words " out of moneys appropriated by Parliament for the purpose " .
1927, No. 27.—The Public Service Superannuation Act, 1927 : Sections 50, 62, 112, and 114	By omitting from subsection (1) of section 50 and from subsection (1) of section 112 the words " the Consolidated Fund, without further appropriation than this Act " , and in each case substituting the words " moneys appropriated by Parliament for the purpose " .
	By omitting from subsections (1) and (2) of section 62 the words " the Consolidated Fund, without further appropriation than this section " , and in each case substituting the words " moneys appropriated by Parliament for the purpose " .
	By omitting from subsection (3) of section 114 the words " without further appropriation than this section " ; and also by omitting from the same subsection the words " the Consolidated Fund " , and substituting the words " moneys appropriated by Parliament for the purpose " .
1927, No. 35.—The Police Offences Act, 1927 : Section 15	By inserting, after the word " animals " , the words " an amount equivalent to " ; and also by omitting the words " without further appropriation than this section " , and substituting the words " out of moneys appropriated by Parliament for the purpose " .
1928, No. 14.—The Magistrates' Courts Act, 1928 : Section 8	By omitting from subsection (3) the words " the Consolidated Fund without further appropriation than this section " , and substituting the words " moneys appropriated by Parliament for the purpose " .
1928, No. 29.—The Auctioneers Act, 1928 : Section 42	By omitting the words " without further appropriation than this section " .
1928, No. 33.—The Education Reserves Act, 1928 : Section 29	By omitting from subsection (1) the words " the Ordinary Revenue Account of " and the words " without further appropriation than this section " .
1928, No. 54.—The New Zealand University Amendment Act, 1928 : Section 4 (as amended by section 7 of the New Zealand University Amendment Act, 1929)	By omitting from subsection (1) the words " without further appropriation than this Act, out of the Ordinary Revenue Account of the Consolidated Fund, the sum of three thousand eight hundred and forty-five pounds " , and substituting the words " such sum as is appropriated therefor by Parliament " .

First Column. Enactments amended.	Second Column. Extent of Amendments.
1928, No. 54.—The New Zealand University Amendment Act, 1928 : Section 7	By omitting from subsection (1) the words " without further appropriation than this section " ; and also by omitting from the same subsection the words " the Ordinary Revenue Account of the Consolidated Fund ", and substituting the words " moneys appropriated by Parliament for the purpose ".
1929, No. 29.—The Finance Act, 1929 : Section 8	By omitting from subsection (1) the words " without further appropriation than this section ", and substituting the words " out of moneys appropriated by Parliament for the purpose ".
1930, No. 31.—The Canterbury Agricultural College Act, 1930 : Section 30	By omitting from subsection (2) the words " without further appropriation than this Act, be payable out of the Consolidated Fund ", and substituting the words " be payable out of moneys appropriated by Parliament for the purpose ".

SECOND SCHEDULE.

The Consolidated Fund—	£
Ordinary Revenue Account	5,800,000
The Public Works Fund—	
General Purposes Account	1,000,000
Electric Supply Account	450,000
Separate Accounts—	
Discharged Soldiers Settlement Account	20,000
Land for Settlements Account	6,000
Main Highways Account—	
Main Highways Revenue Fund	600,000
Main Highways Construction Fund	170,000
Native Land Settlement Account	124,000
State Coal-mines Account	160,000
State Forests Account	120,000
Unemployment Fund	40,000
Working Railways Account	2,700,000
	<u>£11,190,000</u>

THIRD SCHEDULE.				£
The Post Office Account	..	..	..	1,250,000
The Government Insurance Account	..	..	..	60,000
The Government Accident Insurance Account	..	..	..	12,000
The State Fire Insurance Account	..	..	..	25,000
The Public Service Superannuation Fund Account	..	..	..	5,000
The Public Trustee's Account	..	..	..	140,000
The Native Trustee's Account	..	..	..	8,000
The State Advances Account—				
Advances to Settlers Branch	..	..	..	35,000
Advances to Workers Branch	..	..	..	12,000
Advances to Local Authorities Branch	..	..	..	2,000
Rural Advances Branch	..	..	..	7,000
Miscellaneous Business Branch	..	..	..	4,000
				<u>£1,560,000</u>

By Authority: W. A. G. SKINNER, Government Printer, Wellington.—1932.