

Right Hon. Mr. Coates.

FINANCE.

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A BILL INTITULED

Title. AN ACT to make Provision for an Increase in the Rates of certain Salaries and Pensions, and for certain other Matters affecting the Public Revenues.

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, 1935.

PART I.

SALARIES.

Interpretation.
Cf. 1932, No. 8,
s. 3

2. (1) Save as provided by the *next succeeding* subsection, the term "salary" means, for the purposes of this Part of this Act, the salary, wages, allowances, fees, commission, and every other emolument, whether in one sum or several sums, and whether paid in money or not, received by any person to whom this Part of this Act applies. 15

(2) The term "salary" does not include—

(a) Travelling - expenses or travelling - allowances, or any fee, commission, or other emolument which the Minister of Finance declares not to be salary; or 20

(b) Any superannuation or other retiring-allowance.

(3) The value of any benefits which for the purposes of this Part of this Act are by virtue of the foregoing provisions of this section included in the term "salary" shall be determined in the manner prescribed by section one hundred and fifteen of the Public Service Superannuation Act, 1927, so far as that section is applicable, and in all other cases shall be determined in manner prescribed by the Minister of Finance. 25 30

See Reprint
of Statutes,
Vol. VII, p. 609

(4) Where the salary of any person to whom this Part of this Act applies comprises more than one item, the increase of salary provided for by this Part of this Act may, as the Minister of Finance directs, be added to each item separately or may be added to any one or more of the items to the exclusion of any item or items. 35

3. This Part of this Act applies to—

Application of this Part.

- 5 (a) Every person to whom Part I of the National Expenditure Adjustment Act, 1932, would have applied (otherwise than by virtue of a direction given by the Minister of Finance under paragraph (k) of subsection one of section four of that Act) if on the passing of that Act he had held his present office or been employed in his present position ;
- 10 (b) Members of the New Zealand Naval Forces ; and
- (c) Any other person to whom this Part of this Act is applied by the Minister of Finance, being in every such case a person in receipt of remuneration from public moneys within the meaning of
- 15 the Public Revenues Act, 1926, or a person remunerated from grants made from such public moneys.

See Reprint of Statutes, Vol. VII, p. 10

4. The rate of the salary payable to any person to whom this Part of this Act applies is hereby increased as from the *thirty-first* day of July, nineteen hundred and thirty-five, or any later date on which such rate of salary commenced, by an amount equal to *seven and one-half* per centum thereof.

Increases of rates of salary.

5. Where the salary of any person to whom this Part of this Act applies is calculated at an annual rate, and an exact calculation of the increase of salary provided for by this Act would produce an annual salary including an amount less than one shilling, the actual rate of the increased salary shall be fixed so as to include the nearest

In calculating annual rates of salary broken amounts of one shilling to be disregarded.

6. All rates of salaries which by any Act or by any scheme of classification are appropriate to any office or position shall be deemed to have been increased as from the *thirty-first* day of July, nineteen hundred and thirty-five, by the amount of any increase effected by or pursuant to this Part of this Act in the rate of remuneration of any person holding such office or position, or, in the case of any office or position that was then vacant, that would have been effected if any person had been holding such office or position on that date.

Prescribed rates of salaries to be altered in accordance with this Part.

7. (1) The Governor-General may from time to time, by Order in Council, apply this Part of this Act in whole or in part and on such conditions as may be prescribed to all persons employed in the Cook Islands Public Service or in the Samoan Public Service, whether

Application of this Part to Cook Islands and Samoan Public Services.

permanently so employed or not, or to such persons or classes of persons so employed as are specified in such Order, or to all persons so employed other than persons or classes of persons specified in such Order.

(2) Every such Order in Council shall have effect 5 according to its tenor as from a date to be specified therein, being not earlier than the *thirty-first* day of July, nineteen hundred and thirty-five.

Increases of salaries herein provided for may be paid forthwith.

8. All increases of salaries provided for in the foregoing provisions of this Part of this Act may, 10 notwithstanding anything to the contrary in any other Act, be paid forthwith after the passing of this Act in anticipation of appropriation by Parliament.

Questions in dispute to be settled by Minister of Finance.

9. If any question arises as to the application of this Part of this Act to any office or position, or as to 15 the increase pursuant to this Part of this Act of the salary of any person holding any office or position, it shall be determined by the Minister of Finance.

Provision for increased grants to Education Boards and to governing bodies of educational institutions.

See Reprint of Statutes, Vol. VII, p. 89

10. (1) Where the rate of the grants payable out of public moneys to any Education Board or to the 20 governing body of any secondary school or of any University or other educational institution (exclusive of Massey Agricultural College) has been reduced by the operation of section seven of the Finance Act, 1931, or section eight of the National Expenditure Adjustment 25 Act, 1932, the amount of any such grant payable for any year may, by direction of the Minister of Finance, be increased by an amount not exceeding the amount by which the salaries payable for that year out of such grant have been increased by the operation of Part I 30 of the Finance Act (No. 2), 1934, or by this Part of this Act.

Special provisions as to Massey Agricultural College.

(2) The Minister of Finance shall in the current financial year and in every financial year thereafter pay to Massey Agricultural College, out of moneys appropriated 35 by Parliament for the purpose, the sum of eleven thousand pounds as a fund for maintaining the College and for such other purposes in relation to the College as the Minister of Finance may from time to time approve.

Consequential repeals.

(3) The *last preceding* subsection is in substitution 40 for section twenty-three of the Massey Agricultural College Act, 1926, as heretofore amended, and that section and also section thirty-eight of the Finance Act, 1928, section twenty-one of the Finance Act, 1931 (No. 4), and so much of the First Schedule to the 45

Finance Act, 1932, as relates to the aforesaid section twenty-three, are hereby accordingly repealed.

- 5 **11.** (1) The Governor-General may from time to time, by Order in Council, make all such regulations as may be deemed necessary for the purpose of carrying this Part of this Act into effect. In particular, but without limiting the general authority conferred by this section, any such regulations may provide for the adjustment of anomalies.
- 10 (2) Such regulations shall be sufficient authority for the payment of any moneys certified in manner prescribed by those regulations to be payable in accordance therewith.

PART II.

PENSIONS.

- 15 **12.** This Part of this Act shall be deemed to have come into force on the *first* day of August, nineteen hundred and thirty-five.

Old-age Pensions.

- 20 **13.** (1) Section nine of the Pensions Act, 1926, as amended by section fourteen of the Finance Act (No. 2), 1934, is hereby further amended by omitting from subsection one the words "forty-three pounds", and substituting the words "forty-five pounds ten shillings", and by omitting from paragraph (a) of the same subsection
- 25 the words "forty-one pounds", and substituting the words "fifty-two pounds".

- (2) Section thirteen of the Pensions Act, 1926, as amended by section fourteen of the Finance Act (No. 2), 1934, is hereby further amended by omitting from the
- 30 proviso to paragraph (b) of subsection one the words "one hundred and twenty-seven pounds", and substituting the words "one hundred and forty-three pounds".

- 35 (3) Section fourteen of the Finance Act (No. 2), 1934, is hereby repealed.

South African War Pensions.

- 40 **14.** (1) Section forty-five of the Pensions Act, 1926, as amended by section fifteen of the Finance Act (No. 2), 1934, is hereby further amended by omitting from subsection one the words "eighty-four pounds", and substituting the words "ninety-seven pounds ten shillings".

Consequential
repeal.

(2) Section fifteen of the Finance Act (No. 2), 1934,
is hereby repealed.

Widows' Pensions.

Increasing rates
of widows'
pensions.
See Reprint
of Statutes,
Vol. VI, p. 769

15. (1) Section twenty-one of the Pensions Act, 1926,
as amended by section eighteen of the National Expendi- 5
ture Adjustment Act, 1932, is hereby further amended
as follows:—

(a) By omitting from subsection one thereof the words
“ nine shillings ” wherever those words occur,
and in each case substituting the words “ ten 10
shillings ”; and by omitting from the same
subsection the words “ three pounds twelve
shillings ”, and substituting the words “ four
pounds ”.

(b) By omitting from subsection two thereof the words 15
“ one pound fourteen shillings ”, and sub-
stituting the words “ two pounds ”; by
omitting from the same subsection the words
“ nine shillings ”, and substituting the words 20
“ ten shillings ”; and also by omitting from
the same subsection the words “ four pounds
seventeen shillings ”, and substituting the
words “ five pounds ten shillings ”.

Consequential
repeal.

(2) Section eighteen of the National Expenditure
Adjustment Act, 1932, is hereby repealed. 25

Miners' Pensions.

Increasing rates
of miners'
pensions.
Ibid., p. 794

16. (1) Section thirty-six of the Finance Act, 1929,
as amended by section nineteen of the National Expendi- 30
ture Adjustment Act, 1932, is hereby further amended
as follows:—

(a) By omitting from paragraph (a) of subsection four
thereof the words “ twenty-two shillings and
sixpence ”, and substituting the words “ twenty-
five shillings ”:

(b) By omitting from paragraph (b) of subsection four 35
thereof the words “ twenty-two shillings and
sixpence ”, and substituting the words “ twenty-
five shillings ”; and by omitting from the
same paragraph the words “ nine shillings ”
wherever they occur, and in each case sub- 40
stituting the words “ ten shillings ”:

(c) By omitting from paragraph (c) of subsection four thereof the words "twenty-two shillings and sixpence", and substituting the words "twenty-five shillings"; and by omitting from the same paragraph the words "nine shillings", and substituting the words "ten shillings":

(d) By omitting from subsection five thereof the words "three pounds sixteen shillings and sixpence", and substituting the words "four pounds five shillings".

(2) Section thirty-five of the Pensions Act, 1926, as amended by section twenty of the National Expenditure Adjustment Act, 1932, is hereby further amended by omitting the words "fifteen shillings and ninepence", and substituting the words "seventeen shillings and sixpence".

See Reprint
of Statutes,
Vol. VI, p. 773

(3) Section three of the Pensions Amendment Act, 1932, is hereby amended by omitting from subsection one thereof the words "thirty-five pounds nineteen shillings", and substituting the words "forty pounds ten shillings".

(4) Nothing in the *last preceding* subsection shall be construed to affect the amount of any instalment of pension that became payable for any period before the commencement of this Part of this Act.

(5) Section nineteen of the National Expenditure Adjustment Act, 1932, is hereby repealed.

Consequential
repeal.

(6) Section twenty of the National Expenditure Adjustment Act, 1932, is hereby amended by omitting from subsection one all words after the words "her husband's death".

War Pensions.

17. (1) Save as provided in subsection *two* hereof, the rate of every pension (other than an economic pension) payable under the War Pensions Act, 1915, or any Act amending the same to any dependant within the meaning of that Act (not being the widow or a child or the widowed mother of a deceased member of the Forces) or to the guardian of any child of a deceased member of the Forces is hereby increased by an amount equal to seven and one-half per centum thereof.

Increasing rates
of pensions to
soldiers'
dependants.
Ibid, p. 796

(2) Notwithstanding anything in the *last preceding* subsection, if any person to whom that subsection applies is the holder of an unexpired pension-certificate referred to in section sixteen of the National Expenditure Adjust-

ment Act, 1932, the rate of the pension payable to him after the commencement of this Part of this Act shall, while such pension-certificate remains in force, be the rate fixed in such pension-certificate or the rate that would have been payable to him if the said section sixteen had not been passed, increased by seven and one-half per centum of that rate (whichever is the greater). 5

Increasing rates
of economic
pensions.
See Reprint
of Statutes,
Vol. VI, p. 821

18. (1) The War Pensions Amendment Act, 1923, as amended by section twenty-five of the National Expenditure Adjustment Act, 1932, is hereby further amended in respect of economic pensions to disabled soldiers and their dependants, as follows:— 10

(a) By omitting from subsection one of section three the words “twenty-one shillings”, and substituting the words “twenty-two shillings and sevenpence”: 15

(b) By omitting from paragraph (a) and from paragraph (b) of subsection one of section five the words “eight shillings”, and in each case substituting the words “eight shillings and eightpence”; and by omitting from paragraph (b) of the same subsection the words “two shillings”, and substituting the words “two shillings and twopence”: 20 25

(c) By omitting from subsection two of section five the words “twelve shillings”, and substituting the words “twelve shillings and elevenpence”: 25

(d) By omitting from paragraph (a) of section six the words “sixteen shillings”, and substituting the words “seventeen shillings and threepence”; and by omitting from the same paragraph the words “two pounds six shillings”, and substituting the words “two pounds seven shillings and threepence”: 30 35

(e) By omitting from paragraph (b) of section six the words “sixteen shillings”, and substituting the words “seventeen shillings and threepence”; and by omitting from the same paragraph the words “thirty-one shillings”, and substituting the words “thirty-two shillings and threepence”. 40

Consequential
repeal.

(2) Section twenty-five of the National Expenditure Adjustment Act, 1932, is hereby repealed. 45

PART III.

MISCELLANEOUS.

19. (1) During the financial year ending on the thirty-first day of March, nineteen hundred and thirty-six, there shall, without further appropriation than this section, be paid out of the Consolidated Fund into the Public Service Superannuation Fund, the Teachers' Superannuation Fund, and the Government Railways Superannuation Fund respectively, such amounts, not exceeding in the aggregate the sum of *two* hundred thousand pounds, as the Minister of Finance may from time to time direct.
- (2) The amounts payable under this section are in addition to any other moneys payable out of the Consolidated Fund into any of the said Funds.
- (3) Section sixteen of the Finance Act (No. 2), 1934, is hereby repealed.
20. (1) This section applies with respect to—
- (a) All rates levied on its own account by a County Council on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes :
- (b) All rates levied on its own account by any Road Board (other than a Road Board to which paragraph (d) of this subsection applies) on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes :
- (c) All rates levied on its own account by a Town Board whose district forms part of a county, on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes :
- (d) All rates levied on its own account by a Borough Council, Town Board, or Road Board on any urban farm land (within the meaning of the Urban Farm Land Rating Act, 1932), included as at the last day of February, nineteen hundred and thirty-six, in any farm-land roll under that Act (whether or not the farm-land roll has come into force on that date) :
- (e) All rates levied by the Valuer-General pursuant to section fifty-eight or section fifty-nine of the Hospitals and Charitable Institutions Act, 1926, on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes.

Authorizing payment of subsidy from Consolidated Fund into the several Superannuation Funds.

Consequential repeal.

Authorizing grant to local authorities out of Main Highways Revenue Fund, to be applied in relief of ratepayers in respect of lands used for farming purposes.

See Reprint of Statutes, Vol. III, pp. 747, 748

See Reprint
of Statutes,
Vol. V, p. 315

Ibid., p. 226

Ibid., Vol. VII,
p. 1011

(2) For the purposes of this section any rates levied by a County Council pursuant to a delegation under section one hundred and seventeen of the Road Boards Act, 1908, shall be deemed to be levied by the Council on its own account, and any rates levied by any Road Board or Town Board pursuant to a delegation under section one hundred and twenty-eight of the Counties Act, 1920, or pursuant to a direction given under section eighty-five of the Rating Act, 1925, shall be deemed to be rates levied on its own account by that Road Board or Town Board, as the case may be.

(3) To every local authority that for the year ending the thirty-first day of March, nineteen hundred and thirty-six, has levied any rates to which this section applies there shall in accordance with this section be paid a subsidy equal to twelve and one-half per centum of the total amount of such rates.

(4) The subsidy payable to any local authority pursuant to this section shall, not later than the thirty-first day of March, nineteen hundred and thirty-six, be paid out of the Main Highways Revenue Fund without further appropriation than this section.

(5) For the purpose of enabling effect to be given to the foregoing provisions of this section every local authority that is entitled to receive a subsidy thereunder shall, as soon as practicable after the passing of this Act, furnish to the Valuer-General, in a form to be approved by him, a statement, certified as correct by the Chairman or Mayor pursuant to a resolution of the local authority showing—

(a) In the case of lands that are not included in a farm-land roll either—

(i) The names of the owners and occupiers of all rateable properties in its district that are used exclusively or principally for agricultural, horticultural, or pastoral purposes, together with the rateable value of each such property and the total amount of rates levied by the local authority on its own account in respect thereof for the current financial year; or

(ii) The aggregate amount of the rates levied by the local authority on its own account for the current financial year on all the rateable property in its district; and, in respect of rateable property in its district that is not used

5 exclusively or principally for agricultural, horticultural, or pastoral purposes, the name of the owner and occupier of any such property, its rateable value, and the total amount of the rates levied by the local authority on its own account in respect thereof for the current financial year :

10 (b) In the case of lands that are included in a farm-land roll, the aggregate amount of the rates levied by the local authority on its own account for the current financial year on all lands included in that roll :

(c) Any other particulars that the Valuer-General may require.

15 (6) Every local authority that receives a subsidy under the foregoing provisions of this section shall grant to the ratepayers concerned a rebate or refund, as the case may require, of an amount equal to twelve and one-half per centum of the rates to which this section applies, levied
20 by such local authority.

(7) Nothing in this section or in section twenty-eight of the Finance Act (No. 3), 1934, shall affect or be deemed to have affected the amount of the subsidies payable to any local authority under the authority of section nine
25 of the Appropriation Act, 1916, or section seventy-one of the Municipal Corporations Act, 1933, and such subsidies shall be calculated and paid in all respects as if no refunds or rebates had been granted under this section or under section twenty-eight of the Finance Act (No. 3),
30 1934, as the case may be.

See Reprint
of Statutes,
Vol. V, p. 427

(8) For the purposes of this section, unless the context
otherwise requires,— Interpretation.

35 The term "local authority" includes the Valuer-General acting under the authority of section fifty-eight or section fifty-nine of the Hospitals and Charitable Institutions Act, 1926 ; and

40 The term "rates" does not include any charges which by any Act are made recoverable as if they were rates or are declared to be rates unless the amount of such charges is in fact computed by reference to the rateable value of the rateable property on which they are charged.