

Right Hon. Mr. Nash

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, 1946. Short Title.

PART I

PUBLIC REVENUES

- 10 **2.** Section three of the United Nations Relief and Rehabilitation Act, 1944, is hereby amended by omitting from subsection one the words “two million six hundred thousand pounds”, and substituting the words “five million two hundred thousand pounds”. Appropriation of further contribution by New Zealand to United Nations Relief and Rehabilitation Administration. 1944, No. 21.
- 15 **3.** (1) The Minister of Finance may from time to time, on behalf of His Majesty’s Government in New Zealand, enter into agreements with His Majesty’s Governments in the United Kingdom and in the Commonwealth of Australia and with any other persons with a view to the establishment and operation of air transport services between New Zealand and North America and between Australia and North America. British Commonwealth Pacific airlines.
- 20 (2) The Minister of Finance may from time to time, on behalf of His Majesty’s Government in New Zealand, subscribe for or otherwise acquire shares in any company formed to carry on any such air transport service.
- 25 (3) All moneys required to be paid by the Minister of Finance in respect of the subscription for or other acquisition of any shares in any such company shall, without further appropriation than this section, be paid out of the National Development Loans Account. When any such payment is made the authority of the Minister of Finance to borrow moneys under section 1941, No. 7
- 30 three of the National Development Loans Act, 1941, shall be deemed to be extended as if the moneys so
- 35

paid had been duly transferred from the National Development Loans Account to another fund or account as mentioned in that section.

Validating agreement as to farm products stabilization accounts under Marketing Act, 1936.

4. The agreement evidenced by the letters of which copies are set out in the *First* Schedule to this Act is hereby validated and declared to have been lawfully made. 5

Validating excess unauthorized expenditure. See Reprint of Statutes, Vol. VII, p. 32.

5. All sums issued under section fifty-eight of the Public Revenues Act, 1926, during the financial year that ended on the thirty-first day of March, nineteen hundred and forty-six, in excess of the limits prescribed by subsection three of that section are hereby declared to have been lawfully issued and paid. 10

Fees and fines under Electrical Wiremen's Registration Act, 1925, to be credited to Electric Supply Account.

6. (1) Section twenty-six of the Electrical Wiremen's Registration Act, 1925, is hereby amended by omitting the words " Ordinary Revenue Account of the Consolidated Fund ", and substituting the words " Electric Supply Account ". 15

Ibid., Vol. III, p. 83

(2) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-six. 20

Writing off capital liability of Main Highways Account to Consolidated Fund. 1943, No. 9

7. (1) Section five of the Finance Act (No. 2), 1943, is hereby repealed.

(2) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-six. 25

Mileage-tax on certain classes of motor-vehicle.

8. (1) This section shall be read together with and deemed part of the Motor-vehicles Act, 1924 (in this section referred to as the principal Act).

See Reprint of Statutes, Vol. VIII, p. 800

(2) In this section the term " motor-spirits " means any petroleum distillate or similar hydrocarbon that distills completely at a temperature below two hundred and twenty-five degrees Centigrade, and is suitable for use as fuel in internal-combustion engines; and includes benzol and power alcohol. 30 35

(3) This section applies to—

5 (a) Every motor-vehicle (not being a traction-engine) in respect of which an annual license fee is payable under principal Act, if its motive power is not wholly derived from motor-spirits which have been manufactured in New Zealand or on which Customs duties have been paid under Tariff item numbered 394 (7):

10 (b) Every motor-vehicle of a type or class which is exempt from payment of an annual license fee under the principal Act and to which the Governor-General, by Order in Council, applies the provisions of this section.

15 (4) If any motor-vehicle to which this section applies is converted by mechanical adaptation (whether of a temporary or permanent nature) into any other type of vehicle it shall continue to be subject to the provisions of this section until notice in the prescribed
20 form of the conversion is received by the Registrar.

(5) Not later than the seventh day of every month every owner of a motor-vehicle to which this section applies shall lodge with a Deputy Registrar a declaration in the prescribed form as to the total number of
25 miles of public highway over which the motor-vehicle was used during the month immediately preceding that in which the declaration is required to be lodged, and as to such other matters as may be prescribed. Any declaration made for the purposes of this subsection
30 may relate to any number of motor-vehicles, but particulars with respect to each vehicle to which the declaration relates shall be given separately.

(6) There shall be paid by the owner to the Deputy Registrar by way of tax in respect of the total number
35 of miles stated in every such declaration in respect of any motor-vehicle an amount computed as prescribed by the *Second* Schedule to this Act. That amount shall become due and payable on the last day of the period within which the declaration is required to be lodged
40 as aforesaid. If default is made by the owner in complying with the foregoing provisions of this section, as to the lodging of any declaration or the payment of

any tax, there shall also be paid by him to the Deputy Registrar a penalty computed at the rate of ten per centum of the amount of the tax if the payment or lodgment is made within seven clear days from the day of termination of the prescribed period, the said penalty being increased by a further five per centum of the amount of the tax for each additional term of seven days or part thereof by which the said period is exceeded, but so that the penalty shall in no case exceed fifty per centum of the amount of the tax. 5 10

(7) All moneys payable to a Deputy Registrar under this section shall constitute a debt due to the Crown, and may be recovered accordingly in any Court of competent jurisdiction.

(8) From every amount paid or recovered under the foregoing provisions of this section there shall be deducted and paid into the Post Office Account for expenses of administration of this section an amount equal to five per centum thereof. The remainder shall be paid into the Public Account, and shall be dealt with as follows:— 15 20

(a) So much thereof as was paid in respect of motor-vehicles using electricity as their main motive power shall be dealt with as provided by section nine of the Motor-spirits Taxation Act, 1927: 25

(b) So much thereof as was paid in respect of any other motor-vehicles shall be divided into as many equal portions as, at the beginning of the month in which the tax became due and payable, there were full pennies of Customs duty (exclusive of primage duty or surtax) payable on motor-spirits imported into New Zealand. Six of those portions shall be dealt with as provided by section nine of the Motor-spirits Taxation Act, 1927, and the residue shall be credited to the Consolidated Fund. 30 35

(9) Every person who on the passing of this Act is the owner of any motor-vehicle to which this section applies shall (unless he has theretofore given notice of that motor-vehicle in accordance with the provisions 40

See Reprint
of Statutes,
Vol. VII, p. 211

Ibid.

of subsection six of section nineteen of the Finance Act, 1932-33 (No. 2), or subsection seven of section four of the Motor-vehicles Amendment Act, 1934-35) notify the Registrar in the prescribed form of his ownership of that vehicle, and every owner or other person who imports such a motor-vehicle into New Zealand or converts any vehicle by mechanical adaptation (whether of a temporary or permanent nature) into such a motor-vehicle shall, within fourteen days after the importation or conversion, make a like notification.

(10) The Governor-General may from time to time, by Order in Council, make such regulations as he deems necessary for the purpose of giving full effect to this section.

(11) Every person who fails to comply with any of the requirements of this section, or who makes any declaration or furnishes any information required by this section knowing the same to be false in any particular, commits an offence, and shall be liable on summary conviction to a fine not exceeding *one hundred* pounds. Conviction of any such offence shall not relieve the offender from payment of any other penalty imposed by this section. The Court before which any person is convicted of any such offence may, if necessary, determine the amount of tax and penalty payable by that person under this section in respect of the matters to which the offence relates, and the amount so determined, together with any penalty subsequently accruing, shall be due and payable accordingly.

(12) The Governor-General may from time to time, by Order in Council, exempt any type or class of motor-vehicles from the operation of this section.

(13) This section is in substitution for section four of the Motor-vehicles Amendment Act, 1934-35, and that section and the Second Schedule to that Act, and section forty-two of the Statutes Amendment Act, 1940, are hereby accordingly repealed.

(14) All Orders in Council, regulations, declarations, notices, liabilities, and penalties, and generally all acts of authority that originated under the said section four of the Motor-vehicles Amendment Act, 1934-35, or

1932-33, No. 45
1934-35, No. 53

Repeals.
1934-35, No. 53
1940, No. 18

Savings.

under any enactment repealed by that section, and are subsisting or in force on the passing of this Act, shall enure for the purposes of this section as if they had originated under this section, and accordingly shall, where necessary, be deemed to have so originated: 5

Provided that in the case of any such subsisting liability for the whole or any part of any tax and penalty the total amount of the penalty shall be deemed not to exceed fifty per centum of the total amount of the tax. 10

Waiving
Crown's right
to accrued
dividends on
certain Bank of
New Zealand
shares acquired
from legal
representatives
of persons
under
disability.
1945, No. 18

9. Where any shares in the capital of the Bank of New Zealand registered in the branch register kept by the Bank in London have been bought on behalf of His Majesty the King under section six of the Bank of New Zealand Act, 1945 (whether before or after the passing of this Act), from the legal representatives of a shareholder to whom clause twenty-seven of the deed of settlement of the Bank applies, the right conferred on His Majesty by the said clause to receive any dividends on those shares accrued before the date of the purchase shall be deemed to have been waived, and all such dividends may accordingly be paid to the legal representatives of the former shareholder or to such other person as may satisfy the Board of Directors of the Bank that he is entitled thereto. 15 20 25

Authorizing
transfer to
New Zealand
register of
Bank of New
Zealand shares
acquired by
Crown overseas.
1945, No. 18

10. Section ten of the Bank of New Zealand Act, 1945, is hereby amended by adding to subsection four the following proviso:—

“ Provided that any such shares that are vested in His Majesty the King may be transferred to the share register kept by the Bank in Wellington.” 30

Government
Stores
Insurance
Fund.

11. (1) There is hereby established a fund, to be called the Government Stores Insurance Fund (hereinafter referred to as the Insurance Fund), which shall be held by the Public Trustee, and shall for all purposes be deemed to be the same fund as the Government Stores Marine Insurance Fund established under section one hundred and thirty-four of the Public Revenues Act, 1926. 35

See Reprint
of Statutes,
Vol. VII, p. 62

(2) There shall from time to time be payable into the Insurance Fund in respect of all public stores imported into or exported from New Zealand or carried between places in New Zealand, whether by sea or by
5 air, or in respect of such portions thereof as the Minister of Finance may direct, insurance premiums assessed at such rate or rates as the Minister may from time to time determine.

(3) The amount so payable as insurance premiums
10 in respect of any stores shall be charged to the vote, fund, or account to which the cost of the stores is chargeable, or to any other vote in which moneys are appropriated by Parliament for the purpose.

(4) All moneys belonging to the Insurance Fund
15 shall be invested by the Public Trustee in the Common Fund of the Public Trust Office pending application as hereinafter in this section provided.

(5) Any moneys belonging to the Insurance Fund may, without further appropriation than this section,
20 be applied in such amounts as may from time to time be approved by the Minister of Finance towards the reconditioning or replacing of any stores damaged or lost as the result of any perils against which the stores are insured under this section, or may in like manner
25 be applied in satisfaction of any charge against which in like circumstances an assured person would ordinarily be indemnified by a contract of insurance. If any question arises as to the application of any moneys in the Insurance Fund for the purposes aforesaid, it shall
30 be determined by the Minister of Finance.

(6) All stores subject to the provisions of this section shall be deemed to be insured against damage or loss from perils consequent on or incidental to the carriage of goods by sea or by air from the time of
35 leaving the consignors' or manufacturers' warehouse, as the case may be, or from any earlier time when the risks incidental to carriage commenced, until delivered at the final destination or to the consignee or some person authorized to accept delivery on behalf of the
40 consignee. If any question arises as to the commencement or termination of any risk for the purposes of this section it shall be determined by the Minister of Finance.

(7) In this section the terms "public stores" and "stores" mean all chattels in the possession of or under the control of any Department of State on account of the Government of New Zealand.

Repeals.

See Reprint of Statutes, Vol. VII, pp. 62, 507

(8) This section is in substitution for section 5 one hundred and thirty-four of the Public Revenues Act, 1926, as amended by section eighteen of the Finance Act, 1929, and those sections are hereby accordingly repealed.

Audit of Accounts kept by State Advances Corporation as agent for Government. 1936, No. 12

12. Where two persons appointed under section 10 forty-three of the State Advances Corporation Act, 1936, are acting, in lieu of the Audit Office, as auditors for the State Advances Corporation of New Zealand, the Audit Office may from time to time, as it thinks fit, authorize those auditors, in lieu of 15 the Audit Office, to audit any accounts kept by the Corporation, notwithstanding that those accounts may relate wholly or partly to the receipt, custody, or expenditure of public moneys or public stores within the meaning of section twelve of the Public Revenues 20 Act, 1926.

See Reprint of Statutes, Vol. VII, p. 14

Altering method of applying additional revenue from special stamps. 1939, No. 10

13. Section nine of the Adhesive Stamps Act, 1939, is hereby amended by omitting from paragraph (a) of subsection three the words "As a credit-in-aid of the vote of the Department of Health". 25

Power to grant exemptions from taxation to wives and children of diplomatic and other representatives in New Zealand. 1943, No. 9

14. Section seven of the Finance Act (No. 2), 1943, is hereby amended by adding to subsection one the following paragraph:—

"(h) The wife and any dependent child or children of any person to whom any of the foregoing 30 paragraphs applies."

Composition of stamp duty payable by banks on bills of exchange and receipts.

See Reprint of Statutes, Vol. VII, p. 402

15. (1) This section shall be read together with and deemed part of the Stamp Duties Act, 1923 (in this section referred to as the principal Act).

(2) Provision may be made by regulations under 35 the principal Act for exempting bills of exchange and promissory notes payable on demand and receipts from the duty imposed by the principal Act in consideration of the payment by banks of sums by way of commutation of that duty. 40

(3) This section is in substitution for subsection four of section one hundred and thirty-four of the principal Act, and that subsection is hereby accordingly repealed.

5 **16.** No stamp duty under the Stamp Duties Act, 1923, shall be payable or be deemed to have been payable on any cheque or receipt issued or given by or on behalf of the New Zealand Council of Organizations for Relief Service Overseas, whether before or
10 after the passing of this Act and whether before or after the incorporation of the said Council.

Repeal.
Exemption from stamp duty of cheques and receipts given by New Zealand Council of Organizations for Relief Service Overseas.

17. (1) No stamp duty under the Stamp Duties Act, 1923, and no fees under the Land Transfer Act, 1915, or any other Act shall be payable in
15 respect of the acquisition of any estate or interest in land by the Government of any foreign State, or in respect of any instrument executed for the purposes of any such transaction.

Exemption from stamp duty and registration fees in respect of acquisition of land by foreign Governments. See Reprint of Statutes, Vol. VII, pp. 402, 1162

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

18. (1) The Second Schedule to the Civil List Act, 1920, is hereby amended by omitting the reference to two thousand pounds and substituting a reference
25 to four thousand five hundred pounds.

Governor-General's allowances. Ibid., Vol. I, p. 1020

(2) Section nine of the Civil List Act, 1920, is hereby amended as follows:—

(a) By omitting from paragraph (b) of subsection
30 one the words “not exceeding for gardeners’ wages and all other expenses in and about such gardens and grounds the sum of five hundred pounds annually”:

(b) By inserting in subsection one, after paragraph (c), the following new paragraph:—

35 “(cc) All expenses in and about Government House for fuel, light, power, telephones, water, cleaning, and cost of laundering shall be provided at the public cost:”:

(c) By adding to subsection two the words “and
40 all expenses for fuel, light, power, telephones, water, and cleaning.”

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

Provision for increased salaries to Judges of Supreme Court.

19. (1) There shall be paid to the the Judges of the Supreme Court out of the Consolidated Fund, without further appropriation than this section, salaries at the following rates, that is to say: To the Chief Justice of New Zealand, at the rate of two thousand five hundred pounds a year, and to each of the other Judges, at the rate of two thousand two hundred and fifty pounds a year. 5 10

Repeal.
See Reprint of Statutes, Vol. II, p. 95

(2) Section three of the Judicature Amendment Act, 1920, is hereby repealed.

(3) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-six. 15

Salary of Controller and Auditor-General.

20. (1) There shall be paid to the Controller and Auditor-General out of the Consolidated Fund, without further appropriation than this section, a salary at the rate of fifteen hundred pounds a year. 20

Repeals.
Ibid., Vol. VII, p. 13 1945, No. 45

(2) This section is in substitution for section six of the Public Revenues Act, 1926, and that section and so much of the Schedule to the Finance Act (No. 2), 1945, as relates to that section are hereby repealed.

(3) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-six. 25

Power of Reserve Bank to grant overdrafts to Government.

21. (1) The Reserve Bank of New Zealand may from time to time grant accommodation by way of overdraft— 30

(a) To the Government of New Zealand:

(b) To any Department of State or statutory authority having power to carry on any business or to borrow moneys on overdraft:

(c) To any Board or other authority having statutory powers in relation to the marketing of any New Zealand produce, for the purpose of financing the purchase and marketing of any such produce. 35 40

(2) Notwithstanding anything to the contrary in any Act, accommodation under paragraph (a) of the *last preceding* subsection in respect of the Public Account

may be granted by the Reserve Bank and received by the Government up to an amount not exceeding the amount of the investments for the time being held by the Treasury under subsection two of section thirty-
5 nine of the Public Revenues Act, 1926.

See Reprint
of Statutes,
Vol. VII, p. 22

(3) Paragraph (*gg*) of subsection one of section thirteen of the Reserve Bank of New Zealand Act, 1933, as set out in section twelve of the Reserve Bank of New Zealand Amendment Act, 1936, and the said
10 section twelve are hereby repealed.

Repeals.
1933, No. 11
1936, No. 1

22. (1) Notwithstanding anything to the contrary in section nineteen of the Public Service Act, 1912, or in any other enactment, and without limiting any other powers in this behalf, it is hereby declared that there
15 may be paid from moneys appropriated by Parliament for the payment of salaries and of allowances in the nature of salary such amounts as may be due to any person employed in the service of the Crown in respect of any leave of absence for recreation not taken by
20 him, being leave that could have been taken by him, under the regulations in that behalf, after the third day of September, nineteen hundred and thirty-nine, and before the first day of December, nineteen hundred and forty-five.

Authorizing
payments to
Government
servants in lieu
of annual leave
not taken
during war
period.
See Reprint
of Statutes,
Vol. VII, p. 529

25 (2) Any amount due to any such person whose salary is permanently appropriated by any Act may be paid to him without further appropriation than this section.

(3) If any question arises as to the amount
30 payable to any person under this section it shall be determined by the Minister of Finance, and his decision shall be final.

23. Notwithstanding anything to the contrary in any Act, it shall be deemed to be lawful and to have
35 always been lawful for the Government of New Zealand to construct and maintain outside New Zealand any work for the benefit of New Zealand that would if constructed and maintained in New Zealand be a public work within the meaning of the Public Works Act, 1928.

Authorizing
Government
to construct
public works
outside New
Zealand.

Ibid., p. 622

PART II

LOCAL AUTHORITIES

Authorizing
Hospital
Boards to pay
retrospective
increases of
remuneration
to former
employees.

24. (1) Where any person employed by a Hospital Board in any position or employment not subject to any award or industrial agreement has ceased to be employed by the Board, and the rate of the remuneration for that position or employment has been lawfully increased after he ceased to be so employed, and the increase applies retrospectively to a period commencing before he ceased to be so employed, the Hospital Board may, on application by the former employee, pay to him remuneration at the increased rate for any part of that period during which he was so employed. 5

(2) All payments made by any Hospital Board before the passing of this Act that would by virtue of this section have been lawful if this section had been in force when they were made shall be deemed to have been validly made under this section. 10

Validating
expenditure by
local authorities
in farewelling
Their Excellencies
Sir Cyril and
Lady Newall
and welcoming
Their
Excellencies
Sir Bernard
and Lady
Freyberg.

25. (1) It shall be lawful and be deemed to have been lawful for any local authority to expend out of its General Fund any sum or sums of money in connection with public functions of farewell to Their Excellencies Sir Cyril Newall and Lady Newall, and public functions of welcome to Their Excellencies Sir Bernard Freyberg and Lady Freyberg. 15

(2) For the purposes of this section the term "local authority" means any City or Borough Council, County Council, Road Board, Town Board, Harbour Board, Education Board, Tramway Board, Transport Board, or Hospital Board. 25

Extended
power of
borrowing in
respect of
trading
undertakings.
See Reprint
of Statutes,
Vol. V, pp. 161,
354, 360

26. (1) A loan in accordance with section thirty-two of the Finance Act, 1927 (No. 2), may be raised either under the Local Bodies' Finance Act, 1921-22, or under the Local Bodies' Loans Act, 1926. 30

(2) For the purposes of any such loan raised under the Local Bodies' Loans Act, 1926— 35

(a) Sections nine to thirteen of that Act shall not apply:

(b) Every Board to which section thirty-two of the Finance Act, 1927 (No. 2), applies shall be deemed to be a local authority within the meaning of the Local Bodies' Loans Act, 1926. 40

27. (1) Where the Auckland Electric-power Board constituted under the Auckland Electric-power Board Act, 1921-22, has heretofore raised or hereafter raises a loan for the purpose of the reticulation of its district or any defined portion thereof, and as security for that loan has made and levied a special rate over the whole or any part of its district (in this section referred to as the rating area), the Board may by special order, and without taking the steps prescribed by sections nine to thirteen of the Local Bodies' Loans Act, 1926, raise a further special loan to provide additional moneys for the further reticulation of the rating area:

Provided that no moneys shall be borrowed by special order under this section if, before the date fixed pursuant to section thirty-one of the Auckland Electric-power Board Act, 1921-22, for the confirmation of the resolution to raise the loan by special order, not less than five per centum of the ratepayers whose names are inscribed on the ratepayers' roll of the rating area, by writing under their hands delivered or sent by post to the Board, demand that a poll be taken on the proposal.

(2) Every public notice of a resolution to which this section applies, given pursuant to paragraph (c) of subsection one of section thirty-one of the Auckland Electric-power Board Act, 1921-22, shall, in addition to any other particulars required to be given therein, contain a statement to the effect that a poll of the ratepayers is required to be taken if five per centum of the ratepayers of the rating area so demand, by writing under their hands delivered or sent by post to the Board.

(3) In any case to which this section applies the notice required to be given to the Minister of Finance under section ten of the Local Government Loans Board Act, 1926, shall not be given until after the confirmation of the resolution to raise the loan by special order.

28. It shall be lawful, and be deemed to have always been lawful, for any local authority or public body whose district lies wholly or partly within the boundaries of the Provincial District of Otago to expend moneys out of its general revenues towards celebrating and commemorating in the year nineteen hundred and forty-eight the hundredth anniversary of the settlement of that province and the foundation of

Authorizing Auckland Electric-power Board to raise additional loans for reticulation purposes without poll of ratepayers.

Cf. 1936, No. 36, s. 15 1921-22 (Local), No. 17 See Reprint of Statutes, Vol. V, p. 360

1921-22 (Local), No. 17

See Reprint of Statutes, Vol. V, p. 418

Empowering local authorities to expend moneys in connection with centennial celebrations of the Provincial District of Otago.

the City of Dunedin, and in connection with the establishment of a centennial memorial or centennial memorials, and to make grants to the body known as the Otago Centennial Association, Incorporated, for any such purpose.

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PART III

MISCELLANEOUS

Leave of absence for member of Parliament attending National Farmers' Conference in England.
See Reprint of Statutes, Vol. I, p. 1025

Preserving superannuation rights of Judge of the Court of Arbitration.
1940, No. 6

Superannuation rights of certain persons who elected to cease contributing to Government Superannuation Funds.
Serial numbers 1940/313 and 1943/82

Serial number 1946/120

29. In computing any period of absence for the purposes of section eighteen of the Civil List Act, 1920, there shall not be taken into account the absence during the present session of Parliament of Keith Jacka Holyoake, Esquire, Member of Parliament, on any sitting-day before his return to New Zealand after attending a National Farmers' Conference in England and a Conference of the Empire Parliamentary Association in Bermuda.

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30. Section thirty-four of the Finance Act, 1940, is hereby amended by omitting from subsection two the words "six years ending on the eighth day of March, nineteen hundred and forty-six", and substituting the words "twelve years ending on the eighth day of March, nineteen hundred and fifty-two".

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31. (1) Where any person has elected pursuant to Regulation three of the Superannuation Emergency Regulations 1940 to cease contributing to any Superannuation Fund he shall not be entitled to contribute to that Fund in respect of any period after the date of the taking effect of that election, and the amount of the retiring-allowance to which he may afterwards be entitled on his actual retirement shall be computed as if he had retired on the date of the taking effect of that election and as if his service had terminated accordingly on that date.

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(2) This section shall be deemed to have come into force on the twenty-fourth day of July, nineteen hundred and forty-six, being the date on which the Superannuation Emergency Regulations 1940 were revoked by the Emergency Regulations Revocation Order No. 4.

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32. (1) Section nineteen of the Finance Act, 1931 (No. 2) is hereby amended as follows:—

(a) By inserting, after subsection one, the following subsection:—

5 “(1A) The Public Service Commissioner shall also, in relation to the appointment, promotion, transfer, retirement, removal, and dismissal of officers of the Cook Islands Public Service and of the Samoan Public Service, have the powers and authorities and exercise the duties and functions vested in or imposed on him by the Public Service Act, 1912, with respect to the New Zealand Public Service or vested in or imposed on the Governor-General by the Cook Islands Act, 1915, or the Samoa Act, 1921, or any other enactment”:

Defining power of Public Service Commissioner to make appointments to Cook Islands and Samoan Public Services, and validating appointments already made.

See Reprint of Statutes, Vol. II, p. 880

Ibid., Vol. VII, p. 522

(b) By adding the following subsection:—

20 “(4) Nothing in this section shall apply with respect to judicial members of the Cook Islands Public Service or of the Samoan Public Service—that is to say, to Judges or Commissioners of the High Court of the Cook Islands or of the High Court of Samoa, or to Judges, Commissioners, or Assessors of any other Court that has been or may be established in the Cook Islands or in Samoa.”

30 (2) Every appointment to the Cook Islands Public Service or to the Samoan Public Service (whether judicial or otherwise) that has been made in accordance with the provisions of the Public Service Act, 1912, before the passing of this Act is hereby validated and declared to have been lawfully made and to have

35 taken effect on the date specified in that behalf in the instrument of appointment (whether before or after the date of that instrument).

40 **33.** (1) Notwithstanding anything to the contrary in any enactment other than this section, the power conferred by the Public Service Act, 1912, or by any other enactment, to appoint any person to any office in the Public Service shall be deemed to include a power to appoint that person as from a date to be specified in the instrument of appointment, being not earlier than the date on which he

Power to make appointment in Public Service before office is relinquished by former appointee.

Ibid.

actually enters on or has entered on the duties of that office, notwithstanding that any other person previously appointed to that position may at that first-mentioned date and for any time thereafter continue to hold that office though (by reason of leave of absence duly granted or other lawful circumstances) not actually performing the duties thereof. 5

(2) Every person shall be entitled to receive the salary attached to any such office as from the date of his appointment thereto, and no person who has been duly appointed to any such office shall cease to be entitled to receive the salary attached thereto by reason only of the appointment of any other person to the office. 10

Power to make appointment in Post and Telegraph Department before office is relinquished by former appointee. See Reprint of Statutes, Vol. VI, p. 854

34. (1) Notwithstanding anything to the contrary in any enactment other than this section, the power conferred by the Post and Telegraph Act, 1928, or by any other enactment, to appoint any person to any office in the Post and Telegraph Department shall be deemed to include power to appoint that person as from a date to be specified in the instrument of appointment, being not earlier than the date on which he actually enters or has entered on the duties of that office, notwithstanding that any other person previously appointed to that position may at that first-mentioned date and for any time thereafter continue to hold that office though (by reason of leave of absence duly granted or other lawful circumstances) not actually performing the duties thereof. 15 20 25

(2) Every person shall be entitled to receive the salary attached to any such office as from the date of his appointment thereto, and no person who has been duly appointed to any such office shall cease to be entitled to receive the salary attached thereto by reason only of the appointment of any other person to the office. 30 35

Miscellaneous amendments of Division III of Post and Telegraph Act, 1928 (as to Post and Telegraph Department). Ibid., p. 936

35. (1) This section shall be read together with the Post and Telegraph Act, 1928 (in this section referred to as the principal Act), and shall be deemed to be part of Division III of that Act. 40

(2) Section two hundred and twenty-one of the principal Act is hereby amended by repealing the definition of the term "officer", and substituting the following definition:—

“ ‘ Officer ’ means a person employed permanently in the service of His Majesty in the Department, but does not include any such person serving on probation.”

5 (3) Section seventeen of the Post and Telegraph Amendment Act, 1933, is hereby amended by repealing paragraph (b) of subsection one, and substituting the following paragraph:—

10 “ (b) All other officers appointed to such positions as may from time to time be declared by the Governor-General, by Warrant under his hand, to be administrative positions.”

(4) All persons who on the passing of this Act hold offices in the Post and Telegraph Department to which they have been appointed by the Governor-General shall be deemed to have been appointed under the said section seventeen as amended by this section, and shall continue to hold office accordingly.

15 (5) Section eighteen of the Post and Telegraph Amendment Act, 1933, is hereby amended by repealing subsection one, and substituting the following subsection:—

20 “(1) For the purpose of classification of officers of the Department (other than those appointed by the Governor-General) there are hereby established two divisions of the Department—namely, the First Division and the Second Division. There may in each division be established such subdivisions or separate groups under such descriptions or titles as may be prescribed for the First Division by regulations made under section two hundred and thirty of the principal Act and for the Second Division by the Director-General.”

30 (6) Section two hundred and thirty of the principal Act is hereby amended by repealing paragraph (a), as set out in section twenty of the Post and Telegraph Amendment Act, 1933, and substituting the following paragraphs:—

40 “(a) For the establishment of subdivisions and separate groups (under whatever descriptions or titles) of the First Division of the Department;

“(aa) For the assignment from time to time of officers of the Department (other than those appointed by the Governor-General) to the First Division and the Second Division and their respective subdivisions and other groups;” 5

(7) Section two hundred and thirty of the principal Act is hereby further amended by repealing paragraph (l), and substituting the following paragraph:—

“(l) Providing for the employment of persons in the Department otherwise than as officers or as persons permanently employed on probation, and determining the conditions of such employment;” 10

(8) Section two hundred and thirty-two of the principal Act is hereby amended by omitting the words “officers of”, and substituting the words “persons employed in”. 15

Power to apply moneys in Suspense Account for welfare of employees of Post and Telegraph Department.

36. (1) There shall be paid out of the Post Office Account, without further appropriation than this Act, such amounts standing to the credit of the account known as the Suspense Account in the books of the Post and Telegraph Department as the Postmaster-General from time to time approves. 20

(2) All amounts so paid out of the Post-office Account shall be deemed to be vested in the Postmaster-General for the time being, with power to invest the same or any part thereof in such manner as he thinks fit, and to hold the accumulated balance of the said amounts and the interest from time to time accruing from any investment thereof in trust for such charitable purposes for the benefit of the persons who are or have been employed in the Department, or their dependants, as the Postmaster-General from time to time determines. 25 30 35

Power to appoint weekly balancing day for Reserve Bank, and date for monthly returns by trading banks. 1933, No. 11

37. (1) The Governor of the Reserve Bank may from time to time, with the approval of the Minister of Finance, appoint such day of the week as he thinks fit to be the weekly balancing day for the purposes of section thirty-seven of the Reserve Bank of New Zealand Act, 1933, and for the purposes of that Act the expression “weekly balancing day” shall be deemed to mean the day of the week for the time being so appointed. 40

(2) Section thirty-seven of the Reserve Bank of New Zealand Act, 1933, is hereby amended by omitting the word "Monday", and substituting the words "the weekly balancing day".

5 (3) Section forty-six of the Reserve Bank of New Zealand Act, 1933 (which relates to monthly returns by banks other than the Reserve Bank), is hereby amended by omitting from subsection one the word "Monday", and substituting the words "weekly
10 balancing day".

38. (1) This section shall be read together with and deemed part of the Invercargill Licensing Trust Act, 1944 (in this section referred to as the principal Act).

(2) Notwithstanding any changes in electoral districts made at any time after the commencement of the principal Act, the Invercargill Licensing District shall continue for the purposes of the Licensing Act, 1908, and the principal Act to be a licensing district with the same name and boundaries as at the commencement of the principal Act.

(3) The boundaries of any licensing district adjoining the Invercargill Licensing District shall be adjusted as far as may be necessary to give effect to the *last preceding* subsection.

25 (4) The provisions of subsections three, four, and five of section ten of the Electoral Amendment Act, 1945, are hereby extended to apply as if the Invercargill Licensing District were a no-license district.

(5) For the purposes of that section the boundaries of the Invercargill Licensing District shall be deemed to have been declared in the first report of the Representation Commission which takes effect after the passing of this Act and the boundaries of the Wallace Licensing District shall be deemed to have been
35 adjusted accordingly.

(6) Section two of the principal Act is hereby amended by omitting from the definition of the terms "Invercargill Licensing District" and "district" the words "for the time being constituted under the Licensing Act, 1908", and substituting the words "as
40 constituted under the Licensing Act, 1908, on the commencement of this Act".

Alteration of electoral boundaries not to affect Invercargill Licensing District.
1944, No. 4
See Reprint of Statutes, Vol. IV, p. 234

1945, No. 10

Authorizing
Westland
Savings-bank
to invest £3,700
in securities of
Westland
Hospital Board.
See Reprint
of Statutes,
Vol. VIII,
p. 153

39. (1) Subject to the provisions of this section and notwithstanding that the Westland Hospital Board has no power to borrow money on the security of a general or special rate and is not a local body within the meaning of section thirty-four of the Savings-banks Act, 1908, the trustees of the Westland Savings-bank may make investments under the said section thirty-four in debentures issued by the said Board in respect of the Building and Equipment Loan, 1945. 5

(2) Nothing in this section shall be construed to authorize the investment in securities of the Board of any moneys exceeding in the aggregate the sum of three thousand seven hundred pounds, or to increase the total amount that may be invested by the trustees under the said section thirty-four. 10 15

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

Authorizing
Dunedin
Savings bank
to invest
£400,000 in
securities of
Otago Hospital
Board.
See Reprint
of Statutes,
Vol. VIII,
p. 153

40. (1) Subject to the provisions of this section and notwithstanding that the Otago Hospital Board has no power to borrow money on the security of a general or special rate and is not a local body within the meaning of section thirty-four of the Savings-banks Act, 1908, the trustees of the Dunedin Savings-bank may make investments under the said section thirty-four in debentures issued by the said Board in respect of the Hospital No. 2 Loan, 1945, or in respect of the Hospital No. 3 Loan, 1946. 20 25

(2) Nothing in this section shall be construed to authorize the investment in securities issued in respect of the Hospital No. 2 Loan, 1945, of any moneys exceeding in the aggregate the sum of two hundred and fifty thousand pounds or in securities issued in respect of the Hospital No. 3 Loan, 1946, of any moneys exceeding in the aggregate the sum of one hundred and fifty thousand pounds, or to increase the total amount that may be invested by the trustees under the said section thirty-four. 30 35

(3) This section shall be deemed to have come into force on the twenty-seventh day of March, nineteen hundred and forty-six. 40

41. (1) Subject to the provisions of this section and notwithstanding that the Southland Hospital Board has no power to borrow money on the security of a general or special rate and is not a local body within the meaning of section thirty-four of the Savings-banks Act, 1908, the trustees of the Invercargill Savings-bank may make investments under the said section thirty-four in debentures issued by the said Board in respect of the Nurses' Home Additions, Southland Hospital, Loan, 1943, or in respect of the Winton Maternity Hospital and Laundry Machinery Loan, 1946.

(2) Nothing in this section shall be construed to authorize the investment in securities issued in respect of the Nurses' Home Additions, Southland Hospital, Loan, 1943, of any moneys exceeding in the aggregate the sum of thirty-seven thousand eight hundred pounds, or in securities issued in respect of the Winton Maternity Hospital and Laundry Machinery Loan, 1946, of any moneys exceeding in the aggregate the sum of twenty thousand pounds, or to increase the total amount that may be invested by the trustees under the said section thirty-four.

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

Authorizing
Invercargill
Savings-bank
to invest
£57,800 in
securities of
Southland
Hospital Board.
Ibid.

Schedules.
Section 4

SCHEDULES

FIRST SCHEDULE

COPIES OF LETTERS

The Secretary,
The Farmers' Federation,
P.O. Box 715,
Wellington C. 1.

18th June, 1943.

DEAR SIR,—

Farm Products Stabilization Accounts

Referring to your letter of the 31st May and to discussions that have taken place between representatives of your Federation and of the Stabilization organization, I understand that agreement has been reached on the points involved subject to my approval. The form in which the arrangement now stands is as follows:—

1. A separate account will be kept in respect of each product or group of products as may be determined by the Government after consultation with the industry.

2. Stabilization accounts will be kept in the Marketing Accounts with the Reserve Bank, but will be recorded separately from existing pool and other accounts.

3. Into the stabilization account for any product will be paid any increase in price received from sales overseas for that product after the determined date unless the increase, although related to a specific product or products has been paid for a general national purpose, in which case it will be applied as provided in clause 5 below.

4. If any increase in price is paid to meet increased costs in respect of more than one product the increase will, after consultation with the particular organizations dealing with the products involved, be allocated among the respective stabilization accounts in proportions related to the cost increases.

5. If any increase paid from overseas on any product is paid for any general national purpose such as to maintain sterling balances to offset general import price increases or Government expenditure in holding costs that increase will be applied as follows:

(i) if it includes compensation for any cost increase held by subsidy which is charged against a stabilization account, a credit equivalent to the amount of the subsidy will be made to the appropriate stabilization account.

(ii) the balance of the payment will be credited as the Government determine.

6. Where a subsidy is required to keep costs of production of any product down to the level existing on the determined date, the amount of that subsidy, excluding the continuation at the level on the determined date of any subsidy paid or payable prior to that date, will be debited to the appropriate stabilization account subject to the provisions in 7.

7. If any increase credited to a stabilization account is paid specifically to cover increases in costs including increase in costs held by subsidy paid or payable before the determined date, the account will also be debited with any part of that earlier subsidy which relates to increases specifically covered.

8. Any debit still remaining in a stabilization account on the closing of the account will be transferred to War Expenses Account.

9. Any credit still remaining in a stabilization account on the closing of the account will be used for the benefit of the appropriate industry after consultation with representatives of that industry and no payment will be paid out of the account pursuant to this clause except with the consent of the producers' organization dealing with any products concerned; it being understood (i) that this shall not be construed as an undertaking that credits will be used at the time the scheme of stabilization ends; and (ii) that such credits will not be paid out in respect of produce sold during the period when the scheme of economic stabilization was in operation; (iii) that agreement will be reached within twelve months of the closing of the account.

10. Reasonable information concerning stabilization accounts will be made available to the producers' organization dealing with the particular product. Reasonable information concerning the basis on which any increases under clause 5 have been arranged will be furnished from time to time to the Farmers' Federation.

11. The "determined date" will be 15th December, 1942, unless by agreement between the producers' organizations and the Government a different date is fixed to meet particular circumstances.

12. While this stabilization policy continues, prices for farm products be not allowed to fall below the level of prices ruling at the date that stabilization became effective (15th December, 1942) irrespective of the effect of internal or external markets.

I am pleased that agreement has been reached in these terms which I formally approve, and I would be grateful to have your confirmation as early as possible.

Yours faithfully,
(Sgd.) D. G. SULLIVAN,
Minister of Industries and Commerce.

Farmers' Federation,
P.O. Box 715,
Wellington, 18th June, 1943.

The Hon. Minister in Charge of Stabilization,
Wellington.

SIR,—

I acknowledge receipt of your memorandum of the 18th June *re* Farm Products Stabilization Accounts and I have to say that I have discussed the proposals contained therein with members of my Federation and am now in a position to agree to all of them as now set out.

Would you please accept this letter as confirmation of the acceptance by the Farmers' Federation of the terms, which I observe you have formally approved.

I am pleased, with you, that this agreement has been satisfactorily arrived at.

I have the honour to be,
Sir,
Your obedient servant,
(Sgd.) W. W. MULHOLLAND,
Chairman.

Section 8

SECOND SCHEDULE

MILEAGE-TAX

Type of Vehicle used.	For every Complete 100 Miles of Public Highway over which the Vehicle has been used during the Month covered by the Declaration.		
1. Heavy motor-vehicles as defined under the Heavy Motor-vehicle Regulations 1940 (Serial number 1940/78)—	£	s.	d.
Class A under the Regulations	0	5	0
Class B under the Regulations	0	5	3
Class C under the Regulations	0	6	0
Class D under the Regulations	0	6	9
Class E under the Regulations	0	7	3
Class F under the Regulations	0	7	6
Class G under the Regulations	0	8	3
Class H under the Regulations	0	9	0
Class I under the Regulations	0	9	6
Class J under the Regulations	0	9	6
Class K under the Regulations	0	10	3
Class L under the Regulations	0	10	9
Class M under the Regulations	0	11	6
Class N under the Regulations	0	12	0
Class O under the Regulations	0	12	9
Classes P and Q under the Regulations	0	13	6
2. Other motor-vehicles	0	4	9
<p>3. Where in any month any such vehicle is used over a total of less than 100 miles the tax payable shall, for each complete mile over which the vehicle is used, be at the rate of one-hundredth part of the appropriate amount for a complete hundred miles.</p> <p>4. Notwithstanding anything in the foregoing provisions of this Schedule, the tax payable in the case of motor-vehicles of any type or class specified by the Governor-General by Order in Council in that behalf shall be at the rate specified in that Order in Council. Any such Order in Council may prescribe different rates of tax in respect of the same type or class of motor-vehicle in different circumstances.</p> <p>5. The amount of tax ascertained as aforesaid shall—</p> <p>(a) Be reduced by 75 per cent. if the motor-vehicle uses electricity as its main motive-power; and</p> <p>(b) Be reduced or increased as the case may require proportionately to every increase or decrease of the Customs duty (exclusive of primage duty or surtax) imposed on motor-spirits at the date of the passing of this Act.</p>			