

[AS PROPOSED TO BE READ A THIRD TIME]

House of Representatives, 2nd November, 1948

Right Hon. Mr. Nash

## FINANCE

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### A BILL INTITULED

Title. AN ACT to Make Provision With Respect to Public Finance and Other Matters.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:— 5

Short Title. 1. This Act may be cited as the Finance Act, 1948.

### PART I

#### PUBLIC REVENUES AND LOANS

Power to issue stock to pay liability to Reserve Bank due to alteration of exchange rate. 1934, No. 2

2. (1) The Minister of Finance may from time to time borrow on the security of and charged upon the public revenues of New Zealand such sums of money as may be required for the purpose of paying any amount payable to the Reserve Bank out of the Consolidated Fund under subsection one of section four of the Finance Act, 1934. 10

(2) All moneys borrowed under the authority of this section shall as and when borrowed be paid into the Public Account to the credit of the Consolidated Fund.

5 (3) This section shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1932, and the moneys hereby authorized to be borrowed shall be borrowed under and subject to the provisions of that Act accordingly. 1932, No. 23

(4) The said section four of the Finance Act, 1934, 10 is hereby amended by adding the following subsection:—

“(3) For the purposes of this section the assets of the Reserve Bank at the time of any alteration of the rate of exchange shall be deemed to include all overseas assets that the Reserve Bank had at that time agreed to 15 acquire or reserved the right to acquire.”

(5) This section shall be deemed to have come into force on the nineteenth day of August, nineteen hundred and forty-eight.

20 **3.** (1) This section shall be read together with and deemed part of the Bank of New Zealand Act, 1945 (in this section referred to as the principal Act).

(2) This section shall come into force on the first day of January, nineteen hundred and forty-nine.

25 (3) On the commencement of this section all ordinary shares and D long-term mortgage shares in the capital of the Bank of New Zealand that are registered in any of the branch registers kept by the Bank in London, Sydney, and Melbourne, and are not held by or on behalf of His Majesty, shall be deemed to be 30 vested in His Majesty, and thereupon the several registered holders of those shares as on the thirty-first day of December, nineteen hundred and forty-eight, shall be entitled to receive for every such share a sum to be fixed by the Minister of Finance, being not less in 35 respect of any such share than the highest cash price at which any share registered in the same register has been bought on behalf of His Majesty under section six of the principal Act.

40 (4) All sums payable under this section shall be paid out of the Public Account without further appropriation than this section.

Vesting in  
Crown of  
remaining  
shares in capital  
of Bank of  
New Zealand.  
1945, No. 18

Authorizing  
Marine  
Department to  
operate cargo  
and passenger  
ships, and to  
insure cargo.

- 4.** (1) The Minister of Marine may—
- (a) Operate commercially for the carriage of goods and passengers in the home trade or the foreign trade any vessel in the possession or ownership of the New Zealand Government: 5
- (b) On behalf of the New Zealand Government, act as insurer of any cargo carried by any vessel so operated, and make charges for and payments incurred by any such insurance:
- (c) Exercise such other powers as are reasonably necessary for the effective performance of the Minister's functions under this section. 10

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

Validating  
excess  
unauthorized  
expenditure.  
See Reprint  
of Statutes,  
Vol. VII, p. 32  
1947, No. 6

**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-eight, in excess of the limits prescribed by subsection three of that section (as substituted by section seven of the Finance Act, 1947) are hereby declared to have been lawfully issued and paid. 20

Abolition of  
overseas-  
passenger duty.  
1936, No. 16  
1944, No. 31

**6.** (1) Section thirty of the Finance Act, 1936, and section fourteen of the Finance Act (No. 3), 1944, are hereby repealed. 25

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

(3) All overseas-passenger duty that became chargeable before the commencement of this section, and all penalties incurred in respect thereof, shall be recovered and enforced in the same manner as if subsection *one* of this section had not been passed. 30

Appropriation  
of moneys for  
construction and  
maintenance of  
main highways.  
1947, No. 45

**7.** If the total amount appropriated in any financial year under section three of the Finance Act (No. 2), 1947, is less than the net revenues derived in that year which would have been payable into the Main Highways Account if that section had not been passed, the amount so appropriated shall be deemed to be increased to the amount of those net revenues. 35

8. (1) Section nine of the Finance Act (No. 2), 1944, is hereby amended by omitting from paragraph (a) of subsection one the words "one per centum", and substituting the words "one-half per centum".

Amending provisions as to Electric Supply Account. 1944, No. 7

5 (2) Notwithstanding the provisions of subsection three of the said section nine, the deficiency in the amounts set aside under subsection one of that section as at the commencement of this section shall be deemed to be extinguished.

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

9. (1) With the written consent of the Minister of Finance, the Board of Management of the State

Execution of documents on behalf of State Advances Corporation.

15 Advances Corporation may from time to time, by writing under the common seal of the Corporation, authorize any officer or officers of the Corporation to execute any deeds, instruments, or other documents on behalf of the Corporation, and may in like manner

20 revoke any such authority.

(2) Any authority under this section to any officer or officers of the Corporation may be given to a specified officer or officers or to officers of a specified class or to the holder or holders for the time being of a specified

25 office or class of offices.

(3) Every person purporting to execute any document on behalf of the Corporation pursuant to this section shall be presumed to be acting in accordance with a valid authority under this section in the absence

30 of proof to the contrary.

10. (1) Section seventy-three of the Industrial Conciliation and Arbitration Act, 1925, as amended by section eight of the Finance Act, 1947, is hereby further amended by omitting the words "eight hundred and

Salaries of nominated members of Court of Arbitration. See Reprint of Statutes, Vol. III, p. 973 1947, No. 6

35 fifty pounds", and substituting the words "eight hundred and seventy-five pounds".

(2) The said section eight of the Finance Act, 1947, is hereby consequentially repealed.

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

40 forty-seven.

Countersigning  
of cheques by  
or on behalf of  
Audit Office.

**11.** (1) Where any enactment provides for the countersigning of cheques by or on behalf of the Audit Office, the Controller and Auditor-General may from time to time authorize any officer of the Audit Department to countersign cheques on behalf of the Audit Office for the purposes of that enactment. 5

(2) The enactments specified in the Schedule to this Act are hereby amended by inserting in each of those enactments, after the words "countersigned by", the words "or on behalf of". 10

## PART II

### CUSTOMS ACTS AMENDMENT

#### *Gold Duty*

Abolishing  
export duty on  
uncoined gold.  
1932-33, No. 35

**12.** (1) Section thirteen of the Customs Acts Amendment Act, 1932-33, is hereby repealed. 15

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

#### *Sales Tax*

Reducing sales  
tax on omni-  
buses and  
tramcars to ten  
per cent.  
1942, No. 5

**13.** (1) The Second Schedule to the Customs Acts Amendment Act, 1942, is hereby amended by adding the following words:— 20

"Omnibuses, being passenger-service vehicles as defined in section two of the Transport Licensing Act, 1931, and designed to carry 25  
seated passengers exceeding nine in number.

"Tramcars."

(2) This section shall be deemed to have come into force on the twentieth day of August, nineteen hundred and forty-eight. 30

#### *Miscellaneous*

Saving of  
existing rights  
of action.

**14.** All gold duty and sales tax that became due and payable and all penalties and forfeitures that were incurred before the commencement of the *last two preceding* sections shall be recovered and enforced in 35  
the same manner as if those sections had not been passed.

**15.** The resolutions of the House of Representatives passed on the nineteenth day of August, nineteen hundred and forty-eight, purporting to exempt gold from the duty imposed by section thirteen of the  
 5 Customs Acts Amendment Act, 1932-33, and to reduce the sales tax on omnibuses to ten per centum, are hereby revoked.

Revocation of certain resolutions.

**16.** Section six of the Customs Acts Amendment Act, 1939, is hereby amended by omitting from subsection  
 10 seven the words "two months", and substituting the words "four months".

Extending time for applications for refunds of duty on motor-spirits. 1939, No. 30

### PART III

#### DEATH DUTIES

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

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

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

**18.** (1) An allowance shall be made under section  
 20 nine of the principal Act for any rates of any kind owing by the deceased at his death to any local authority (whether made or levied before or after the date of death) if they are owing for a period before the date of death, but not otherwise.

Allowance for rates in determining final balance of estate.

(2) For the purposes of this section all rates shall  
 25 be deemed to accrue and become owing from day to day throughout the period for which they are made or levied, and shall, where necessary, be apportioned accordingly.

(3) This section shall apply to the estates of all  
 30 persons dying after the thirty-first day of March, nineteen hundred and forty-eight.

**19.** (1) Notwithstanding anything to the contrary in  
 the principal Act,—

Exempting gifts to United Nations appeal for children from gift duty.

(a) No gift duty shall be payable in respect of a  
 35 gift of any property made in response to the appeal made by the United Nations in the year nineteen hundred and forty-eight, to a fund established and to be used to provide food for the relief of distressed children in overseas countries:

(b) The property comprised in any gift that is exempted from gift duty by this section shall not be included in the dutiable estate of the donor, notwithstanding that he may die or have died within three years after having made the gift. 5

(2) This section shall apply to gifts made at any time before or after the passing of this Act and to the estates of persons dying at any time before or after the passing of this Act. 10

Inquiries and investigations.

**20.** (1) Section sixty-three of the principal Act is hereby amended by omitting from subsection one the words "information respecting any claim for duty under this Act", and substituting the words "any information required by him for the purposes of this Act or any other Act for the time being administered by the Commissioner". 15

(2) Section sixty-four of the principal Act is hereby amended by omitting from subsection one the words "information respecting any claim for duty", and substituting the words "any information required by him for the purposes of this Act or any other Act for the time being administered by the Commissioner". 20

(3) Section sixty-four of the principal Act is hereby further amended by adding the following subsections:— 25

"(3) For the purpose of obtaining any information required by him for the purposes of the principal Act or any other Act for the time being administered by the Commissioner, the Commissioner or any officer authorized by him in that behalf may— 30

"(a) Require any person to produce any rolls, books, records, registers, papers, or other documents in his possession or under his control, and to allow copies thereof or extracts therefrom to be made: 35

"(b) Require any person to furnish any information or particulars in that person's possession. 40

"(4) The Commissioner or any officer authorized by him in that behalf may require that any written information or particulars or any copies or extracts furnished under this section shall be verified by statutory declaration or otherwise." 40

(4) Section sixty-five of the principal Act is hereby amended by omitting from subsection one the words "secure the payment of any duty under this Act, or to the proof or discovery of any fraud or omission in relation to any such duty", and substituting the words "provide any information required by the Commissioner for the purposes of this Act or any other Act for the time being administered by him".

## PART IV

## 10 LOCAL AUTHORITIES AND PUBLIC BODIES

21. (1) It shall be lawful and be deemed to have been lawful for any local authority to expend out of its general fund or account, not later than the thirty-first day of March, nineteen hundred and forty-nine, 15 any sum or sums of money for the purpose of contributing towards the funds of the New Zealand Branch of the British Empire Cancer Campaign Society (Incorporated).

Validating contributions by local authorities to British Empire Cancer Campaign Society (Incorporated).

(2) In this section the term "local authority" 20 means any City or Borough Council, Town Board, County Council, Road Board, Harbour Board, Electric-power Board, Transport Board, or Railway Board.

22. (1) It shall be lawful and be deemed to have been lawful for any local authority to expend moneys 25 out of its general fund or account for the purpose of making contributions, in response to the appeal made by the United Nations in the year nineteen hundred and forty-eight, towards a fund established and to be used to provide food for the relief of distressed children 30 in overseas countries.

Validating contributions by local authorities to United Nations appeal for children.

(2) For the purposes of this section the term "local authority" means a local authority within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act or of 35 any Order in Council thereunder, or by virtue of the provisions of any other Act.

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

23. It shall be lawful and be deemed to have been lawful for any local authority or public body to make contributions from its general fund or account to the 40 Hamilton Tornado Relief Fund established after the tornado which occurred on the twenty-fifth day of August, nineteen hundred and forty-eight.

Authorizing and validating contributions by local authorities to Hamilton Tornado Relief Fund.

Authorizing and validating expenditure by local authorities in respect of visit of Their Majesties the King and Queen and Her Royal Highness Princess Margaret.

24. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend out of its general fund or account any sum or sums of money for the purpose of taking part in the reception, welcome, or entertainment of Their Majesties the King and Queen and Her Royal Highness Princess Margaret during their visit to New Zealand, or of welcoming, entertaining, and otherwise providing hospitality for the officers and men of His Majesty's Ship "Vanguard" and the King's Flight, or of contributing to any fund established for any of those purposes.

Validating grants made by Provincial Patriotic Councils to Returned Services Associations. Serial number 1939/194 1947, No. 63

25. Notwithstanding anything to the contrary in the Patriotic Purposes Emergency Regulations 1939 or the Patriotic and Canteen Funds Act, 1947, or in any other Act or regulations, all contributions made by way of payment of moneys or the transfer of chattels by a Provincial Patriotic Council, before the passing of this Act, to or for the benefit of any Returned Services Association or Club shall be deemed to have been lawfully made.

Empowering certain local authorities and transport boards to make payments to the Public Passenger Transport Association, Incorporated, and to pay certain travelling-expenses.

26. (1) It shall be lawful for any local authority, Transport Board, or Tramway Board operating a passenger transport service which is a member of the Public Passenger Transport Association of New Zealand, Incorporated (in this section referred to as the Association) to pay out of its general account its annual subscription to the Association and such levies as may be fixed from time to time by the Association. (2) It shall also be lawful for any member of the Association as aforesaid to pay the reasonable travelling-expenses of its representatives incurred in attending meetings of the Association and of the Executive Committee of the Association.

Validating arrangement made by State Advances Corporation, New Plymouth Borough Council, and Methodist Trustees for demolition of a termite-infested dwelling and erection of a new dwelling in its place. 1936, No. 12

27. The deed made on the fourth day of September, nineteen hundred and forty-seven, between the State Advances Corporation of New Zealand (acting on behalf of the Treasury pursuant to section forty of the State Advances Corporation Act, 1936), of the first part, the Mayor, Councillors, and Burgesses of the Borough of New Plymouth (hereinafter referred to as the Borough), of the second part, William Francis Short and others as trustees under the Methodist Model Deed of New Zealand 1887, of the third part, and Frederick James Alfred Hay, of New Plymouth, builder, and Mary

Elizabeth Hay, his wife (hereinafter referred to as the lessees), of the fourth part, providing, among other things, for—

- 5 (a) The erection by the Borough of a new cottage on certain leasehold land to be transferred by the said Mary Elizabeth Hay to the Corporation;
- 10 (b) The occupation of the new cottage by the lessees instead of the existing dwelling occupied by them on the said land;
- (c) The demolition of the existing dwelling on the said land so as to destroy the termites infesting it;
- 15 (d) The payment by the Corporation to the Borough of the sum of four hundred and thirty-five pounds towards the cost of erecting the new cottage; and
- (e) Certain dealings with the said land and with the rents and other moneys to arise therefrom,—
- 20 a copy of which deed is deposited in the Branch Office of the State Advances Corporation at New Plymouth under number D.L./N.P. (Termites), 1, is hereby validated and declared to have been lawfully made in all respects and by all the parties thereto.

25

## PART V

## MISCELLANEOUS

- 30 **28.** 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 any member of the General Assembly on any sitting-day during his absence from New Zealand for the purpose of attending a conference of the Empire Parliamentary Association at London.
- 35 **29.** The provisions of the Legislature Act, 1908, or of the Electoral Act, 1927, or of any other Act, as to the disqualification of members of the General Assembly or of candidates for election as members of Parliament, shall not apply to any payment that has been or may
- 40 hereafter be received out of public moneys—

Leave of absence for members of General Assembly attending Empire Parliamentary Conference at London.

See Reprint of Statutes, Vol. I, p. 1025

Members of General Assembly not to be disqualified by receipt of certain travelling-allowances and legal costs.

Ibid., Vol. VI, pp. 446, 469

- (a) By any member of the General Assembly in connection with his attendance at the conference of the Empire Parliamentary Association held at London in the year nineteen hundred and forty-eight:
- (b) By Keith Jacka Holyoake, Esquire, member of Parliament, in connection with his attendance at the conference of the Empire Parliamentary Association held in Bermuda in the year nineteen hundred and forty-six: 5
- (c) By John Ross Marshall, Esquire, member of Parliament, for costs and disbursements payable for services rendered by him between the nineteenth day of June, nineteen hundred and forty-six, and the second day of August, nineteen hundred and forty-seven, as junior counsel for the Crown on a claim made by New Zealand Fisheries, Limited. 10 15

Extension of time for making claims and commencing proceedings arising out of Ballantyne's fire. See Reprint of Statutes, Vol. V, p. 597

30. (1) Notwithstanding anything to the contrary in any other Act, the time for commencing any proceedings in relation to any claim for compensation (whether under the Workers' Compensation Act, 1922, or otherwise), damages, contribution, or indemnity arising directly or indirectly out of the fire which destroyed the premises of J. Ballantyne and Company, Limited, in Christchurch on the eighteenth day of November, nineteen hundred and forty-seven, and the time for giving any notice in relation to any such claim or proceedings, shall be computed as if the fire had occurred on the date of the passing of this Act. 20 25

(2) The extension of time provided for by this section shall apply in every case, whether or not any notice has been given or any proceedings have been commenced before the passing of this Act. 30

(3) Subject to any amendment or substitution made within the extended time provided for by this section, nothing in this section shall be construed to affect any notice given or proceedings commenced before the passing of this Act. 35

**31.** (1) This section shall be read together with and deemed part of the National Expenditure Adjustment Act, 1932 (in this section referred to as the principal Act).

Annual statements by building and investment societies and trading-companies under National Expenditure Adjustment Act, 1932. 1932, No. 8

5 (2) Section fifty-three of the principal Act is hereby amended as follows:—

(a) By omitting from subsection one the words “each of the months of January, April, July, and October”, and substituting the word “April”:

10 (b) By omitting from paragraph (a) of subsection one the words “three months”, and substituting the words “twelve months”.

(3) Section fifty-five of the principal Act is hereby amended as follows:—

15 (a) By omitting from subsection one the words “twenty-one days”, and substituting the words “twenty-nine days”:

20 (b) By omitting from subsection two the words “quarterly statements”, and substituting the words “annual statement”:

(c) By adding to subsection two the following proviso:—

25 “Provided that, in the case of any investment society whose financial year closes on the thirty-first day of March in any year, the annual statement to be furnished as aforesaid may in that year be combined with the statement required to be furnished under this subsection.”

30 (4) Section fifty-nine of the principal Act is hereby amended as follows:—

35 (a) By omitting from subsection one the words “each of the months of January, April, July, and October”, and substituting the word “April”:

(b) By omitting from paragraph (a) of subsection one the words “three months”, and substituting the words “twelve months”.

40 (5) Section sixty-one of the principal Act is hereby amended by omitting from subsection two the words “quarterly statements”, and substituting the words “annual statement”.

Serial number  
1942/200

Enabling retired  
officers to be  
appointed to  
Public Service  
Appeal Board.  
See Reprint  
of Statutes,  
Vol. VII, p. 554

Extension of  
scheme for  
wheat research.  
Ibid.,  
Vol. VIII,  
p. 177  
1933, No. 33

Repeal.  
1943, No. 15

(6) The National Expenditure Adjustment Emergency Regulations 1942 are hereby revoked.

**32.** Section thirteen of the Public Service Amendment Act, 1927, is hereby amended by inserting in paragraph (a) of subsection one, after the word "officer", the words "or retired officer". 5

**33.** (1) Section twenty-seven of the Finance Act, 1927 (No. 2), as amended by section ten of the Finance Act, 1933, shall continue in force until the thirty-first day of December, nineteen hundred and fifty-three, and shall then expire. 10

(2) Section eleven of the Finance Act (No. 3), 1943, is hereby repealed.

## SCHEDULE

Schedule.

ENACTMENTS AMENDED TO ENABLE CHEQUES TO BE  
COUNTERSIGNED ON BEHALF OF AUDIT OFFICE

Section 11

- 1908, No. 71.—The Government Accident Insurance Act, 1908:  
Section 11 (2). (Reprint of Statutes, Vol.  
IV, p. 14.)
- 1908, No. 73.—The Government Life Insurance Act, 1908:  
Section 26 (2). (Reprint of Statutes, Vol.  
IV, p. 64.)
- 1908, No. 183.—The State Fire Insurance Act, 1908: Section  
30. (Reprint of Statutes, Vol. IV, p. 48.)
- 1936, No. 12.—The State Advances Corporation Act, 1936:  
Section 18.
- 1937, No. 11.—The Broadcasting Amendment Act, 1937:  
Sections 3 (1) and 4 (2).
- 1937, No. 21.—The Marketing Amendment Act, 1937: Section  
9 (3).
- 1938, No. 13.—The Finance Act, 1938: Section 8 (1).
- 1939, No. 40.—The Marketing Amendment Act, 1939: Section  
5 (3).
- 1945, No. 32.—The Wool Disposal Act, 1945: Section 11 (3).
- 1947, No. 2.—The Dairy Products Marketing Commission Act,  
1947: Section 19 (3).
- 1947, No. 57.—The Superannuation Act, 1947: Section 12 (2).