

Hon. Mr. Nash

FINANCE (No. 3)

ANALYSIS

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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:—

Short Title. 1. This Act may be cited as the Finance Act (No. 3), 1944.

PART I

PUBLIC REVENUES AND LOANS

Additional revenue from income-tax to be paid into War Expenses Account.

2. In addition to all other moneys payable into the War Expenses Account, there shall, without further authority than this section, be credited to that account one-quarter of the revenue received from income-tax any time during the financial year ending on the thirty-first day of March, nineteen hundred and forty-five, whether before or after the passing of this Act.

3. (1) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-two (being the date of the commencement of the National Development Loans Act, 1941).

5 (2) Section six of the National Development Loans Act, 1941, is hereby amended by inserting, after subsection four, the following subsections:—

10 “ (4A) The capital liability of the appropriate fund or account may, as the Minister of Finance directs, be divided into parts for the purpose of showing separately the share of the capital liability that relates to any vote within the fund or account, and any such part may in like manner be subdivided. All such parts shall together equal the capital liability of the appropriate

15 fund or account. In any such case subsection five of this section shall apply as if each vote to which any part of the capital liability is allocated were a separate fund or account.

20 “ (4B) The Minister of Finance may from time to time, without further authority or appropriation than this section, direct that such transfers be made between the parts of the capital liability of any fund or account as he may consider necessary to enable the true financial position of the fund or account to be

25 disclosed.”

4. Section nine of the National Savings Act, 1940, is hereby amended by repealing paragraph (b), and substituting the following paragraphs:—

30 “ (b) They may at any time within three months from the date on which they became repayable be transferred at the request of the investor to an account in the name of the investor in the Post Office Savings-bank or in the authorized savings-bank, as the case

35 may be, and shall thereupon be deemed to have been so transferred on the date on which they became repayable, and may be dealt with by the investor as if they had been deposited by him in that account in

40 accordance with Part IV of the Post and Telegraph Act, 1928, or with the Savings-banks Act, 1908, as the case may be:

Authorizing apportionment among separate votes of capital liability under National Development Loans Act, 1941.
1941, No. 7

Amending provisions as to moneys in National Savings Investment Accounts that are not withdrawn on due date.
1940, No. 7

See Reprint of Statutes, Vol. VI, p. 883; Vol. VIII, p. 142

- “ (c) They may be withdrawn by the investor at any time within three months from the date on which they became repayable, and thereupon interest thereon shall be payable for the period between that date and the date of withdrawal at the same rate and to the same extent as if they had been deposited in the Post Office Savings-bank or in the authorized savings-bank, as the case may be, on the date on which they became repayable: 5
- “ (d) Unless reinvested, transferred, or withdrawn under the foregoing provisions of this section, they shall be deemed to have been reinvested under this Act for a further period of one year commencing on the date on which they became repayable: 15
- “ (e) No moneys reinvested under paragraph (a) or paragraph (d) of this section shall be taken into account for the purposes of subsection four of section six of this Act.” 20

Extending social security benefit in respect of service in South African War. 1938, No. 7

5. (1) Section nineteen of the Social Security Act, 1938, is hereby amended by inserting, after the words “ South African War ”, the words “ or who, being domiciled in New Zealand at the commencement of that war, served in South Africa in connection with that war as a member of any of His Majesty’s Forces other than a New Zealand contingent ”. 25

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

Increasing rate of family benefit. 1938, No. 7 1943, No. 19

6. (1) Section thirty of the Social Security Act, 1938, as amended by section sixteen of the Social Security Amendment Act, 1943, is hereby further amended as follows:—

- (a) By omitting from subsection one and also from the proviso to that subsection the words “ seven shillings and sixpence ”, and substituting in each case the words “ ten shillings ”: 35
- (b) By omitting from the proviso to subsection one the words “ five pounds five shillings ”, and substituting the words “ five pounds ten shillings ”. 40

(2) The said section sixteen of the Social Security Amendment Act, 1943, is hereby repealed. Repeal

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

7. (1) Section seventeen of the National Provident Fund Act, 1926, is hereby amended by repealing subsection eight, and substituting the following subsection:—

10 “ (8) If during the period of incapacity, or any part of that period, the income of the contributor (apart from any allowance under this section) exceeds five pounds a week, the allowance payable under this section in respect of that period or that part thereof, as the
15 case may be, shall be reduced by one shilling a week for every complete shilling a week by which that income exceeds five pounds a week.”

Section 17 of National Provident Fund Act, 1926 (as to incapacity benefits) amended.

See Reprint of Statutes, Vol. VI, p. 40

(2) The said section seventeen is hereby further amended by inserting in subsection three, after the
20 words “ during which he is ”, the words “ or would but for subsection eight of this section be ”.

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

25 8. The Minister of Finance may from time to time, on behalf of His Majesty, subscribe for or otherwise acquire shares in any co-operative dairy company registered under Part III of the Dairy Industry Act, 1908.

Empowering Minister of Finance to acquire shares in co-operative dairy companies.

Ibid., Vol. I, p. 90

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PART II

IMMIGRATION RESTRICTION

9. This Part of this Act shall be read together with and deemed part of the Immigration Restriction Act, 1908 (in this Part referred to as the principal Act).

This Part to be read with Immigration Restriction Act, 1908.

Ibid., Vol. III, p. 893

35 10. (1) The principal Act is hereby amended as follows:—

Abolition of special restrictions on Chinese.

(a) By repealing Part III (comprising sections twenty-nine to forty-one), section twenty-eight, and the definition of the term
40 “ Chinese ” in section two:

- (b) By omitting from section forty-three the words
 “ or Chinese ”, the words “ or Part III ”,
 the words “ if made under Part II or two
 months if made under Part III of this Act ”,
 and the words “ in either case ”: 5
- (c) By omitting from section forty-six the words
 “ or Part III ”.
- (2) The Immigration Restriction Amendment Act,
 1910, is hereby amended as follows:— 10
- (a) By repealing sections six, seven, and eight: 10
- (b) By omitting from section three the word
 “ either ” and the words “ or Part III ”.
- (3) Section two of the Immigration Restriction
 Amendment Act, 1920, is hereby repealed.
- 11.** (1) All sums and fines payable under the prin- 15
 cipal Act or any amendment thereof may be recovered
 in a summary manner before two Justices on the
 prosecution of some officer of Customs or other person
 authorized for that purpose by the Governor-General.
- (2) For the purpose of any proceeding under the 20
 provisions of the principal Act or any amendment
 thereof the burden shall lie on the defendant of proving
 that he is exempt from the operation of any of such
 provisions; and it shall not be necessary in any
 information, summons, or conviction or other document 25
 to state or negative any exception in or exemption
 from any such provision.
- (3) Section fifty of the Justices of the Peace Act,
 1927, shall not apply in respect of any such prosecution
 or proceeding. 30

See Reprint
 of Statutes,
 Vol. III, p. 906

Ibid., p. 911

Proceedings
 for recovery of
 fines, &c.

Ibid., Vol. II,
 p. 365

This Part to be
 read with
 Stamp Duties
 Act, 1923.
 Ibid., Vol. VII,
 p. 402

Purchase on
 behalf of
 company.

PART III STAMP DUTIES

- 12.** This Part of this Act shall be read together with
 and deemed part of the Stamp Duties Act, 1923 (in
 this Part referred to as the principal Act). 35
- 13.** (1) Where the Commissioner or an Assistant
 Commissioner is satisfied that an instrument of
 agreement of sale duly stamped with conveyance
 duty was made by the purchaser for and on behalf of a

company about to be incorporated, the company when incorporated shall be deemed to be itself the purchaser for the purpose of determining the stamp duty payable on a conveyance of the property to the company in pursuance of the agreement.

(2) This section is in substitution for section ninety-five of the principal Act, and that section is hereby accordingly repealed.

10 **14.** Unless the Minister of Stamp Duties otherwise directs, overseas-passenger duty under section thirty of the Finance Act, 1936, shall not be chargeable in any case where the passage-money or fare is borne by the New Zealand Government or by the Government of any other country.

Repeal.
Exemption of New Zealand and other Governments from overseas-passenger duty.
1936, No. 16

15 **15.** (1) Section eleven of the Finance Act, 1932 (No. 2), is hereby amended by inserting in subsection two, after the words "by or on behalf of", the words "a School Committee or".

Exemption of School Committees from stamp duty on receipts.

20 (2) This section shall be deemed to have been in force from the commencement of the said section eleven.

1932, No. 30

PART IV

DEATH DUTIES

16. This Part of this Act shall be read together with 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

17. Section thirty-two of the principal Act is hereby amended by adding to subsection four the words "or within such extended period not exceeding one year as the Commissioner thinks fit to allow on the application of the administrator made before the expiration of the said period of three years".

Extending period for refund of death duty in respect of duty paid overseas.

18. (1) Section seventy-five of the principal Act is hereby amended by omitting the words "Minister of Stamp Duties", and substituting the word "Commissioner".

Authorizing Commissioner to refund death duty paid in excess, and to remit penalties.

(2) The Minister of Stamp Duties, or the Commissioner acting with the general or special authority of the Minister, may, if he thinks fit, on special grounds,

reduce, remit, or refund in whole or in part any penalty incurred under this Act, not being a fine imposed on a convicted offender, but no such refund shall be made unless application therefor is received by the Commissioner within six months after the payment of the penalty. 5

Repeal.

(3) Subsection two of this section is in substitution for section eighty of the principal Act, and that section is hereby accordingly repealed.

Relief from successive death duties on estates of deceased servicemen.

19. (1) For the purposes of this section, the expression "deceased serviceman" means a person who, whether before or after the passing of this Act,— 10

(a) Has died since the third day of September, nineteen hundred and thirty-nine, while on active service with any of His Majesty's Naval, Military, or Air Forces, whether within New Zealand or elsewhere; or 15

(b) Has died since the day aforesaid of wounds, accident, or disease suffered or contracted while serving with any of His Majesty's Naval, Military, or Air Forces, whether within New Zealand or elsewhere; or 20

(c) Being a member of the mercantile marine, has died in the course of his employment or engagement as a member of the mercantile marine if his death is directly attributable to the present war; or 25

(d) Being or having been a member of the mercantile marine, has died as a result of injuries suffered, within two years before his death, in the course of his employment or engagement as a member of the mercantile marine if the injuries are directly attributable to the present war. 30

(2) For the purposes of this section the expression "member of the mercantile marine" means the master or any other officer or the pilot or any member of the crew of any British ship. 35

(3) Where any deceased serviceman (hereinafter referred to as the successor) has become entitled to any property as a successor within the meaning of the principal Act of any other deceased serviceman who has died within three years before the death of the successor, there shall be deducted from the death duties payable in respect of so much of the estate of the 40 45

successor as does not exceed the net amount of the succession the amount of the death duties on the net amount of the succession in the estate of the other deceased serviceman.

5 (4) For the purposes of this section the net amount of the succession shall be deemed to be the value of the succession as assessed for the purposes of the principal Act in the estate of the other deceased
10 serviceman, less the death duties paid thereout and the administration and other expenses deducted therefrom or payable in respect thereof.

(5) Where before the passing of this Act any death duty has been paid in respect of the estate of any deceased serviceman in excess of the amount that would
15 have been payable if this section had been in force, the amount overpaid may be refunded under section seventy-five of the principal Act if application for a refund is made in writing at any time within three years after the passing of this Act.

20 **20.** (1) This section shall apply to the estate of any person who since the third day of September, nineteen hundred and thirty-nine (whether before or after the passing of this Act), has died while serving or after having served with any of His Majesty's Naval,
25 Military, or Air Forces, whether within New Zealand or elsewhere.

Exemption from death duties of pay accruing after death of serviceman.

(2) In the case of any estate to which this section applies the dutiable estate shall not include any pay that by reason of the deceased's service with any of
30 His Majesty's Forces has been paid or may be payable (whether before or after the passing of this Act) to the estate of the deceased or to any other person for any period after the death of the deceased.

(3) Where before the passing of this Act any death
35 duty has been paid in excess of the amount that would have been payable if this section had been in force, the amount overpaid may be refunded under section seventy-five of the principal Act if application for a refund is made in writing at any time within three
40 years after the passing of this Act.

Validating
certain
adoptions for
purposes of
succession duty.

21. (1) This section shall apply to the estate of any person who has died since the year nineteen hundred and forty-one (whether before or after the passing of this Act).

(2) Where the Commissioner is satisfied— 5

(a) That any order, deed, or other writing made or executed in New Zealand before the year nineteen hundred purported to effect or evidence the adoption by a husband and wife or either of them of a child legally capable 10 of adoption by them; and

(b) That the husband and wife intended to adopt the child jointly; and

(c) That from the time when the adoption purported to be made the child ceased to be under 15 the care and control of its natural parents and was cared for and maintained by the husband and wife,—

then, notwithstanding that the adoption may not have been duly made in accordance with the law then in 20 force, or may have been or purported to be an adoption of the child by the husband or wife only, the child shall for the purpose of assessing any succession duty in any estate to which this section applies be deemed 25 to have been lawfully adopted by the husband and wife jointly.

(3) Where before the passing of this Act any succession duty has been paid in excess of the amount that would have been payable if this section had been in force, the amount overpaid may be refunded under 30 section seventy-five of the principal Act if application for a refund is made in writing at any time within three years after the passing of this Act.

PART V

CIVIL LIST

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This Part to
be read with
Civil List Act,
1920.

See Reprint
of Statutes,
Vol. I, p. 1020

22. This Part of this Act shall be read together with and deemed part of the Civil List Act, 1920 (in this Part referred to as the principal Act).

23. This Part of this Act shall continue in force until the thirty-first day of March next following the termination of the present war, and shall then expire.

Duration of this Part.

24. (1) While this Part of this Act continues in force the rates of the honoraria payable to members of the General Assembly under section seventeen of the principal Act shall be three hundred and seventy-five pounds a year in the case of a member of the Legislative Council, and five hundred pounds a year in the case of a member of the House of Representatives.

Honoraria and allowances of members of Parliament.

(2) There shall, without further appropriation than this section, be payable to each member of the House of Representatives who is for the time being entitled to an honorarium under section seventeen of the principal Act an allowance at the rate of two hundred and fifty pounds a year, in order to provide for expenses incurred in connection with his parliamentary duties.

25. (1) While this Part of this Act continues in force the rates of the salaries payable to the following officers under section sixteen of the principal Act shall be as follows:—

Salaries of Speakers and Chairmen of Committees of both Houses.

(a) To the Speaker of the Legislative Council, eight hundred pounds a year:

(b) To the Chairman of Committees of the said Council, five hundred pounds a year:

(c) To the Speaker of the House of Representatives, one thousand pounds a year:

(d) To the Chairman of Committees of the said House, seven hundred and fifty pounds a year.

(2) There shall, without further appropriation than this section, be payable to the Chairman of Committees of the House of Representatives an allowance at the rate of one hundred and fifty pounds a year, in order to provide for expenses incurred in connection with his parliamentary and official duties.

26. While this Part of this Act continues in force the rate of the salary payable to every Parliamentary Under-Secretary under subsection one of section six of the Civil List Amendment Act, 1936, shall be eight hundred pounds a year.

Salaries of Parliamentary Under-Secretaries. 1936, No. 21

27. Notwithstanding anything to the contrary in section ten of the principal Act or in the Third Schedule thereto or in section nine of the Civil List Amendment

Increasing number of paid Ministers. 1936, No. 21

See Reprint
of Statutes,
Vol. VII, p. 76

Act, 1936, payment may be made, without further appropriation than this section, to each of not more than twelve Ministers of the Crown (other than the Prime Minister) of a salary at the rate of the salary prescribed for each of ten such Ministers by Part I of the Third Schedule to the principal Act, as reduced by the Public Expenditure Adjustment Act, 1921-22. 5

PART VI

PUBLIC WORKS

This Part to be
read with
Public Works
Act, 1928.
Ibid., p. 322

28. This Part of this Act shall be read together with and deemed part of the Public Works Act, 1928 (in this Part referred to as the principal Act). 10

Assessment of
compensation.

29. (1) In determining the amount of compensation to be awarded by a Compensation Court or by the Native Land Court under the principal Act, the Court shall act in accordance with the following rules:— 15

- (a) No allowance shall be made on account of the taking of any land being compulsory:
- (b) The value of land shall, subject as hereinafter provided, be taken to be the amount which the land if sold in the open market by a willing seller on the specified date might be expected to realize: 20

Provided that the provisions of this paragraph shall not affect the assessment of compensation for any matter which is not directly based on the value of land and in respect of which a right to **compensation** is conferred under the principal Act or any other Act: 25 30

1943, No. 16

Provided also that while the Servicemen's Settlement and Land Sales Act, 1943, remains in force compensation in respect of the value of land shall not exceed the amount which in the event of a sale of the land on the specified date would, in the opinion of the Court, be held to be the basic value of the land within the meaning of that Act: 35

- (c) The special suitability or adaptability of the land for any purpose shall not be taken into account if that purpose is a purpose to which it could be applied only in pursuance of statutory powers, or for which there is no market apart from the special needs of a particular purchaser or the requirements of any Government Department or any local or public authority:
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- (d) Where the value of the land taken for any public work has on or before the specified date been increased or reduced by the work or the prospect of the work or by the existence or prospect of any more comprehensive public work or scheme of development or reconstruction of which the work forms part and concerning which a notice is in force under the *next succeeding* subsection at the time of the taking of the land, the amount of that increase or reduction shall not be taken into account:
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- (e) The Court shall take into account by way of deduction from the total amount of compensation that would otherwise be awarded on any claim in respect of a public work (whether for land taken or injuriously affected or otherwise) any increase in the value of any land of the claimant that is injuriously affected, or in the value of any other land in which the claimant has an interest, caused before the specified date or likely to be caused thereafter by the work or the prospect of the work or by the existence or prospect of any more comprehensive public work or scheme of development or reconstruction of which the work forms part and concerning which a notice is in force under the *next succeeding* subsection at the time of the taking of the land or, as the case may be, at the time of the commencement of the execution of the work or the portion thereof that causes the damage.
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(2) In the case of a comprehensive public work or scheme of development or reconstruction, the Minister or a local authority shall by notice gazetted and publicly notified state the nature of the works included in the comprehensive public work or scheme and the approximate boundaries of the area affected thereby. The notice shall remain in force for such period as may be specified therein, and for the purposes of any compensation claim arising during that period in respect of any work included in the comprehensive public work or scheme the specified date for the purposes of the *last preceding* subsection shall be the date of the first publication of the notice. While any notice remains in force as aforesaid the Minister or the local authority may from time to time by a further notice gazetted and publicly notified extend the operation of the notice for such further period as he or it thinks fit. For the purposes of this section a Government work or a local work may form part of a more comprehensive public work or of a scheme of development or reconstruction which includes both Government works and local works, and any notice under this subsection may include works commenced before the date of the notice, and whether before or after the passing of this Act.

Specified date.

(3) Subject to the *last preceding* subsection, in this section the term "specified date" means,—

(a) In the case of a public work for which land was taken pursuant to sections twenty-two and twenty-three of the principal Act, the date of the first publication of the notice mentioned in paragraph (c) of subsection one of the said section twenty-two:

(b) In the case of a road or other public work in respect of which a Proclamation was issued pursuant to section thirty of the principal Act or a railway, the date of the first gazetting of the Proclamation defining the middle-line of the road or of the land proposed to be taken or of the railway:

(c) In the case of any other public work, the date of the Proclamation or Order in Council taking the land or the date when the land was first entered upon for the purpose of constructing or carrying out the work, whichever is the earlier, if any land of the claimant is taken, or, if no land of the claimant is taken, the date of the commencement of the execution of the work or of the portion thereof that causes the damage.

(4) Section twenty-eight of the Finance Act (No. 2), 1936, and section eighty of the principal Act are hereby repealed.

Repeals.
1936, No. 36

(5) Notwithstanding the repeal of the said sections twenty-eight and eighty, all claims for the hearing of which a Compensation Court has been duly constituted before the passing of this Act, and all applications made before the passing of this Act to the Native Land Court under section one hundred and four of the principal Act, shall be determined in the same manner in all respects as if this section had not been passed.

Saving.

30. The period of twelve months after the execution of the works allowed by section forty-five of the principal Act for the making of any claim for compensation in respect of damage done shall in the case of a claim in respect of damage arising out of the execution or operation of any irrigation works, be deemed to be a period of two years after the day on which the race or dam or other part of the works which in itself causes the damage is first filled for irrigation purposes to the level intended to be normal.

Extension of time for claiming compensation for irrigation works.
See Reprint of Statutes, Vol. VII, p. 647

31. (1) Notwithstanding anything to the contrary in any Act or rule of law, where in the opinion of the Minister of Finance and the Minister of Works any work or scheme of development or reconstruction, whether a public work within the meaning of the principal Act or not, is of both national and local importance, the Minister of Works and any local authority or local authorities may enter into and carry out such agreement for the acquisition, execution, control, and management of the work or scheme as may to them seem most suited to the circumstances.

Government and local authority may combine for purposes of works.

(2) Any agreement entered into under this section may provide—

- (a) For the Minister or any local authority which is a party to the agreement to undertake or be responsible for the execution or carrying out of the work or scheme or any part thereof, and to enter into contracts in connection therewith: 5
 - (b) For the acquisition by any party to the agreement of any land required for the work or scheme: 10
 - (c) For the management and control of the work or scheme or any part thereof to be vested in any party to the agreement:
 - (d) For the maintenance of the work or scheme, and for contributions by the parties to the agreement towards the costs of maintenance: 15
 - (e) For the apportionment of the cost of the work or scheme between the parties to the agreement: 20
 - (f) For the payment by any party to the agreement of his or its share of the cost of the work or scheme or the costs of the maintenance thereof either in one sum or by instalments spread over any period or by yearly or other payments as and when the costs are ascertained: 25
 - (g) For the payment by any party to the agreement in respect of moneys payable by that party of interest at such rate as the Minister of Finance approves: 30
 - (h) For the giving by any party to the agreement of security for the payment of any moneys payable by that party under the agreement:
 - (i) For such other terms and conditions as may be mutually agreed upon and for such other matters as in the opinion of the Minister of Works are incidental to the general arrangement. 35
- (3) Notwithstanding anything to the contrary in the principal Act, any land required for any work or scheme in respect of which an agreement has been made under this section may be taken or acquired as for a public 40

work under the principal Act either by the Minister or by any local authority which is a party to the agreement.

(4) In any case to which this section applies, the
5 respondent to any claim for compensation in respect of land taken or in respect of any damage which arises out of a work existing on any land shall, if the land is vested in the Crown, be the Minister, and, if the land is vested in the corporation of a local authority, be the
10 local authority.

(5) Where the moneys to be paid by any local authority under any agreement entered into under this section are not all to be payable within the financial year in which the agreement is entered into, those
15 moneys, or so much thereof as consists of principal or the capital value of any instalments, shall, for the purposes of the Local Government Loans Board Act, 1926, be deemed to be moneys borrowed by the local authority for the purpose of meeting a liability to which
20 section twelve of that Act applies.

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

(6) For the purpose of providing any of the moneys to be paid or expended by any local authority under any agreement entered into under this section, the local authority may from time to time borrow
25 moneys by way of special loan under the Local Bodies' Loans Act, 1926, by special order, and without taking the steps prescribed by sections nine to thirteen of that Act.

Ibid., p. 360

(7) The Minister of Finance may out of moneys
30 appropriated by Parliament for the purpose of the work or scheme advance to any local authority the amount of any moneys required to be paid or expended by the local authority under any agreement entered into under this section.

(8) For the purpose of providing any of the moneys to be paid or expended by any local authority under any agreement entered into under this section, the local authority shall, in addition to any other rating-power, have power to make, levy, and collect a rate over the
35 whole of its district, or over any specified part or parts thereof which in its opinion are particularly benefited by the work or scheme to which the agreement relates.
40

(9) If default is made by a local authority for more than fourteen days in payment of any amount due by it under an agreement entered into under this section, the amount in respect of which default has been made, together with interest at the rate of five per centum per annum or at such other rate as may be provided by the agreement, shall be recoverable as a debt due by the local authority in default to the Crown or, as the case may be, to the other local authority to which the amount should have been paid.

(10) A certificate under the hand of the Controller and Auditor-General shall, until the contrary is proved, be sufficient evidence of the amount in respect of which default has been made as aforesaid and of the date on which it was payable.

(11) Without prejudice to the foregoing provisions of this section, the Minister, for the purpose of recovering any amount due and payable by a local authority under any agreement entered into under this section, may appoint a Receiver with power from time to time to make, levy, and collect a rate on all the rateable property in the whole or any specified part or parts of the district of the local authority in default, and for that purpose the Receiver shall have all the powers of a Receiver appointed under section forty-eight of the Local Bodies' Loans Act, 1926, and the provisions of sections forty-eight to fifty-six of that Act shall, with the necessary modifications, apply accordingly.

See Reprint
of Statutes,
Vol. V, p. 382

Works in
connection with
timber-
production.

32. (1) The Minister may from time to time carry out such works as he deems necessary for the purposes of or in connection with the cutting, milling, or transportation of timber, whether by providing roads or other access-ways, tramways, cableways, flumes, mills, electric-power lines, waterworks, drainage-works, dwellings, or other buildings or otherwise.

(2) Any such works may be carried out on any land, whether privately owned or not, and whether or not the land or any estate or interest therein or easement thereover is taken or acquired by the Minister.

(3) The Minister may by his servants or agents enter upon any land at any time for the purpose of carrying out any works under this section or for the purpose of preparing for or considering the desirability
5 of any such works.

(4) The Minister may make such arrangements as he thinks fit with any person owning any timber or having the right to cut any timber, or owning the land on which the works are carried out or to be carried out,
10 for any purpose in relation to the works, whether as to the payment by any such person of the whole or any part of the cost of the works or otherwise.

33. (1) If by reason of the effect of any public works undertaken by the Minister of Works for the
15 purpose of controlling the level of the waters in Lake Taupo and regulating the flow of the Waikato River the Governor-General deems it expedient that the Township of Tokaanu or any other township, settlement, or dwellingplace should be removed, he may from time to
20 time, by Order in Council, approve the taking under this section of any area of land in the neighbourhood of Lake Taupo or the Waikato River that includes the site of any such township, settlement, or dwelling or includes any land that may be suitable for a new site
25 therefor.

Power to take land for removal of Township of Tokaanu and other settlements affected by control of level of Lake Taupo.

(2) The Minister of Works may from time to time take or otherwise acquire under the principal Act for the purposes of this section any land included in any area the taking of which is approved as aforesaid.

30 (3) Unless it is taken or acquired for any other specified public work any land that is taken or acquired under this section shall be deemed to be taken or acquired for hydro-electric purposes.

34. Whereas several claims for compensation under
35 the principal Act have been or may be made by persons having estates or interests in lands in the neighbourhood of Lake Taupo or the Waikato River by reason of the lands having been taken for the purpose of or injuriously affected by or having suffered
40 damage from certain public works undertaken by the Minister of Works for the purpose of controlling the level of the waters in Lake Taupo and regulating the

Special Compensation Court for hearing of Native and European claims under Public Works Act, 1928, in respect of control of level of Lake Taupo.

flow of the Waikato River: And whereas under the provisions of the principal Act such of those claims as relate to lands owned by Europeans would require to be determined either by agreement or by a Compensation Court or several Compensation Courts constituted under Part III of the principal Act, and such of the claims as relate to lands owned by Natives would require to be determined partly by the Native Land Court for the Waiariki District and partly by the Native Land Court for the Aotea District: And whereas it is desirable that all such claims should where necessary be determined by one special Compensation Court: Be it therefore enacted as follows:—

(1) All such claims for compensation as aforesaid (including all claims arising from the exercise of the powers conferred by the *last preceding* section), whether made or arising before or after the passing of this Act, shall, instead of being determined by a Compensation Court constituted under Part III of the principal Act or by the Native Land Court, be determined by a special Compensation Court constituted as hereinafter provided, and hereinafter referred to as the Court.

(2) The Court shall consist of two members, namely, a President and one other member. The President of the Court from time to time shall be the Chief Justice of New Zealand, or such present or past Judge of the Supreme Court as the Chief Justice from time to time assigns to the position of President. The other member of the Court from time to time shall be the Chief Judge of the Native Land Court or such other present or past Judge of the Native Land Court as the Chief Judge from time to time assigns to the position of member.

(3) Subject to the provisions of this section, the Court shall have the same powers, and the provisions of the principal Act shall, so far as applicable and with the necessary modifications, apply in the same manner as if the Court were a Compensation Court duly constituted under Part III of the principal Act or were the Native Land Court of the appropriate district, as the case may require.

(4) Notwithstanding anything to the contrary in section forty-five of the principal Act or in section sixty-three of the Statutes Amendment Act, 1939, no claim for compensation to which this section relates shall be made (in respect of lands taken) after a period of twelve months after the date of the Proclamation taking the lands or the date of the passing of this Act (whichever is the later), or (in respect of damage done) after a period of twelve months after the date of the execution of the works out of which the claim arises or the date of the passing of this Act (whichever is the later):

Provided that the period allowed for the making of any such claim may, on application made either before or after the expiration of that period, be extended by the Court, upon or subject to such conditions as the Court thinks fit, to such period as the Court thinks fit.

(5) Without limiting the power of the Minister of Works to cause applications to be made to the Court under paragraph (a) of subsection one of section one hundred and four of the principal Act as modified by this section, it is hereby declared that any claim for compensation to which this section relates may be made to the Court in accordance with Part III of the principal Act as so modified by a Native or in respect of Native land. Any such claims by two or more Natives may be made together, whether they are interested in the same lands or in different lands, but in any such case the particulars required by paragraphs (a) to (d) of subsection one of section fifty-one of that Act shall be stated separately in respect of each area of land that is separately owned, whether by one owner or by a group of owners.

(6) The office of the Native Land Court at Rotorua shall be the office of the Court hereby constituted, and for the purposes of this section shall be the Court for filing the claim within the meaning of the principal Act. Where any claim to which this section relates has been filed in any other Court or office the claim and all papers relating thereto shall be transmitted from that Court or office to the office of the Native Land Court at Rotorua.

(7) If the members of the Court are divided in opinion on any question the decision of the President shall be the decision of the Court.

(8) No appeal shall lie to any other Court from any award, order, or decision of the Court.

5

PART VII

MISCELLANEOUS

Extending power of building societies to borrow money. See Reprint of Statutes, Vol. I, p. 711

35. Section ten of the Building Societies Act, 1908, is hereby amended by adding to paragraph (b) the words "and two-thirds of the amount for the time 10 being invested by the society in securities issued by the Government".

Validating agreement between Invercargill Licensing Trust and His Majesty.

36. Whereas by an agreement made on the second day of June, nineteen hundred and forty-four, between the Invercargill Licensing Trust of the one part and His Majesty the King acting by and through the Minister of Works of the other part, it was agreed that the Minister should assist the Trust in making arrangements for the construction and alteration and renovation of premises to be used by the Trust in the fulfilment of its functions: And whereas the agreement also provided (among other things) (a) for contracts to be let in the name of the Minister and for various services to be given by employees of the Crown and (b) for all expenses incurred under the agreement to be met by the Trust and (c) for the proper securing to the Minister of the payments required by the agreement to be made to him: And whereas it is desired to validate the said agreement: Be it therefore enacted as follows:— 15 20 25 30

The said agreement is hereby validated and declared to have been lawfully made.

Date of coming into force of regulations under Public Service Act, 1912.

Ibid., Vol. VII, p. 522

37. Any regulations under the Public Service Act, 1912, that may be made after the passing of this Act shall come into force on a date to be specified therein in that behalf (whether before or after the date on which they are made) and if no such date is specified shall come into force on the date of publication in the *Gazette* of a notification of the making of the regulations. 35

38. Any regulations under the Education Act, 1914, that may be made after the passing of this Act but before the thirty-first day of March, nineteen hundred and forty-five, may, in so far as they prescribe any rates of salaries or allowances, be made to come into force before the date of the making thereof but not earlier in any case than the first day of February, nineteen hundred and forty-four.

Regulations prescribing rates of salaries and allowances under Education Act, 1914, may be retrospective. See Reprint of Statutes, Vol. II, p. 1007

39. Whereas the Board of Governors of Marlborough College during the financial year that ended on the thirty-first day of December, nineteen hundred and forty-three, contracted to pay and did pay to Howarth Duckworth, who was then a member of the Board, sums amounting in the aggregate to seventy-three pounds six shillings, which amount exceeded by forty-eight pounds six shillings the amount that might lawfully be paid under the provisions of the Local Authorities (Members' Contracts) Act, 1934, to the said member in respect of any contracts made with him by the Board in any financial year: And whereas the moneys so contracted to be paid were payable for the purchase of books and other goods which were supplied to the Board by the said member and which on account of emergency conditions arising out of the war were not procurable by the Board from any other source: Be it therefore enacted as follows:—

Validating certain payments to a member of the Board of Governors of Marlborough College.

1934, No. 17

The said payments are hereby validated and declared to have been lawfully made.

40. (1) This section shall be read together with and deemed part of the Hospitals and Charitable Institutions Act, 1926 (in this section referred to as the principal Act).

Further provisions as to union of hospital districts.

(2) If at any time it appears to the Governor-General to be expedient that any two or more hospital districts which constitute a single continuous area should be reconstituted so as to form a smaller number of districts, the Governor-General may by Order in Council abolish those hospital districts as from a date to be specified in the Order, and constitute as from the same date a smaller number of new hospital districts, or one new hospital district, as he thinks fit, under a name or names to be specified in the Order, and comprising the whole of the area included in the hospital

See Reprint of Statutes, Vol. III, p. 725

districts so abolished. Where two or more new hospital districts are so constituted each of them shall comprise such counties as are specified in the Order.

(3) Subject to the provisions of this section, every Order in Council under this section shall have the same force and effect as an Order in Council under section ten of the principal Act, and the provisions of that section (except subsections one to three thereof) and of section eleven of the principal Act and of subsections three to six of section three and of section four of the Hospitals and Charitable Institutions Amendment Act, 1932, shall, so far as applicable and with the necessary modifications, apply accordingly.

1932, No. 22

Refund of
income-tax
overpaid by
Royal Insurance
Company,
Limited.

41. The Commissioner of Taxes shall refund to the Royal Insurance Company, Limited, the amount of the income-tax overpaid by the company as a result of a clerical error in the return of the income derived by the company during the year that ended on the thirty-first day of December, nineteen hundred and thirty-eight.

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