

Supplementary Order Paper.

HOUSE OF REPRESENTATIVES.

Friday, the 2nd Day of November, 1934.

FINANCE BILL (No. 3).

NEW CLAUSES proposed by His Excellency the Governor-General:—

26A. (1) There shall, without further appropriation than this section, and not later than the thirty-first day of March, nineteen hundred and thirty-five, be paid to every County Council out of the Main Highways Revenue Fund a subsidy of an amount equal to twelve and one-half per centum of the total amount of the rates made and levied by the County Council on its own behalf for the year ending the thirty-first day of March, nineteen hundred and thirty-five, on all rateable property within its district that is used exclusively or principally for agricultural, horticultural, or pastoral purposes.

Authorizing grant out of Main Highways Revenue Fund to County Councils and certain Road Boards, to be applied in relief of ratepayers.

(2) For the purpose of enabling effect to be given to the *last preceding* subsection, every County Council shall, as soon as practicable after the passing of this Act, furnish to the Minister of Finance, in a form to be approved by him, a statement, certified as correct by the Chairman of the County pursuant to a resolution of the Council, showing separately:—

- (a) The aggregate amount of the rates made and levied by it on its own behalf for the current financial year on all the rateable property in its district; and
- (b) In respect of rateable property in its district that is not used exclusively or principally for agricultural, horticultural, or pastoral purposes, the name of the owner and occupier of any such property, its rateable value, and the total amount of the rates made and levied in respect thereof for the current financial year.

(3) Every County Council shall grant to its ratepayers a rebate or refund, as the case may require, of an amount equal to twelve and one-half per centum of the rates made and levied by the County Council on its own behalf for the current financial year on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes.

(4) A subsidy for the purposes aforesaid shall be paid pursuant to this section to every Road Board the district of which is situated within a county in which the Counties Act, 1920, is in full force, and the foregoing provisions of this section shall apply accordingly with respect to every such Road Board.

26B. (1) Section twenty-four of the Education Act, 1914, is hereby amended by adding the following as subsection two thereof:—

“ (2) Every Board shall be deemed to be the agent of the Crown in respect of its property and the exercise of its functions, and shall be entitled accordingly to all the privileges which the Crown enjoys in respect of exemption from taxation and the payment of fees or charges, and from other obligations.”

Education Boards to be exempt from taxation to same extent as the Crown.

See Reprint of Statutes, Vol. II, p. 1016

(2) Notwithstanding anything in the foregoing provisions of this section, no Education Board shall by virtue of those provisions be entitled to recover any moneys paid by it before the passing of this Act if such moneys were properly payable at the time when payment was made.

27A. (1) For the purposes of this section the term “spirits” means and includes brandy, whisky, and rum.

Restriction of importation of immature spirits.

(2) Except as otherwise provided in this section, no spirits imported into New Zealand after the commencement of this section shall be delivered from the control of the Customs unless the Comptroller of Customs is satisfied that such spirits have been matured by storage in wood for a period of not less than five years.

(3) Any spirits which have not been matured as required by the *last preceding* subsection may be delivered from the control of the Customs by direction of the Comptroller if he is satisfied that such spirits are intended for use in the manufacture of medicinal spirits, or for scientific or industrial purposes, or for such other purposes as he may permit.

(4) Section twenty-two of the Finance Act, 1918, is hereby repealed. Notwithstanding such repeal, the provisions of that section shall continue to apply to spirits imported into New Zealand before the commencement of this section.

Repeal.

See Reprint of Statutes, Vol. VII, p. 186

(5) This section shall come into force on the first day of May, nineteen hundred and thirty-five.