### Reprint as at 3 June 2017



### Finance Act 1977

Public Act 1977 No 75

Date of assent 9 December 1977

Commencement 9 December 1977

Finance Act 1977: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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#### Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint. Note 4 at the end of this reprint provides a list of the amendments incorporated.

This Act is administered by the Treasury.

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### An Act to make provision with respect to public finances and other matters

### 1 Short Title

This Act may be cited as the Finance Act 1977.

#### Part 1

### 2 Free travel for disabled servicemen

(1) In this section, unless the context otherwise requires,—

**Crown** means either His late Majesty King George V or His late Majesty King George VI, as the case may be

**disabled serviceman** means a person who, during the First World War or the Second World War, was disabled while serving—

- (a) outside New Zealand as a member of any of the Crown's naval, military, or air forces, or of the allies of the Crown in that war; or
- (b) outside New Zealand with any of the forces specified in paragraph (a) as a war correspondent or as a member of any voluntary aid or other voluntary organisation; or
- (c) in New Zealand as a member of the training staff of any of the Crown's forces; or
- (d) in New Zealand as a member of any of the Crown's permanent forces, or as a member of any of the Crown's forces mobilised for continuous service within New Zealand or elsewhere; or
- (e) in any British or Commonwealth ship or any ship of the mercantile marine of any ally of the Crown if the disablement arose out of enemy action, or in any other British or Commonwealth ship that was not a home trade ship within the meaning of the Shipping and Seamen Act 1952.
- (2) It shall be lawful for any local authority, public body, or other body, that controls any public passenger transport service to permit disabled servicemen to travel without charge on that service.
- (3) Any other local authority may contribute money out of its general funds towards the cost of travel by disabled servicemen on any such service.
- (4) Amendment(s) incorporated in the Act(s).

### 3 Nauru and Ocean Island phosphate trade

- (1) All money received by the Crown from the British Phosphate Commissioners from sales or the management of any phosphate deposit in Nauru or Ocean Island shall continue to be paid into a Crown Bank Account.
- (2) There shall be paid out of a Crown Bank Account, out of money appropriated by Parliament for the purpose, those costs of the administration of any such phosphate deposit for which the Crown is responsible, including the salaries of persons engaged in its management, and contingent expenses relating thereto.
- (3) Amendment(s) incorporated in the Act(s).
  - Section 3(1): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).
  - Section 3(2): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

#### 4 War memorials

- (1) Unless expressly prohibited by any enactment or, in the case of a trustee or board of trustees, by an instrument of trust, any local authority or any other person may contribute towards, or expend money in or towards, the maintenance of any permanent memorial in respect of the First World War or the Second World War.
- (2) *Amendment(s) incorporated in the Act(s).*

Section 4(1): amended, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

### 5 Superannuation contributions by certain contributors to Government Superannuation Fund

- (1) In subsection (2) **the wage freeze** means the period that commenced on 9 July 1976 and ended with 14 May 1977.
- (2) The Governor-General may from time to time, by Order in Council, declare that any person who, during the wage freeze, belonged to a specified class of contributor to the Government Superannuation Fund may, before a specified date, elect to contribute to that fund, as from a specified date during the wage freeze, as if specified increases in salary not then being paid to him were then being paid to him; and any such person may so elect accordingly.

### Gaming duties

### 6 Sections to be read together with Gaming Duties Act 1971

- (1) This section and the next 2 succeeding sections shall be read together with and deemed part of the Gaming Duties Act 1971 (in those sections referred to as "the principal Act").
- (2) This section and the next 2 succeeding sections shall come into force on 1 August 1978.

### 7 Interpretation

[Repealed]

Section 7: repealed, on 1 August 2003, by section 70(2) of the Racing Act 2003 (2003 No 3).

### 8 Totalisator duty

- (1) [Repealed]
- (2) [Repealed]
- (3) Amendment(s) incorporated in the Act(s).

Section 8(1): repealed, on 1 October 1986, by section 2(2) of the Gaming Duties Amendment Act 1986 (1986 No 47).

Section 8(2): repealed, on 19 December 1995, by section 4(2)(a) of the Gaming Duties Amendment Act 1995 (1995 No 93).

# Part 2 Authorisations, validations, and repeals

[Repealed]

Part 2: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### 9 Abolition of Linen Flax Corporation

[Repealed]

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Section 9: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### 10 Authorising payment by Natural Gas Corporation

[Repealed]

Section 10: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### 11 Validating purchase of properties by Pest Destruction Boards for occupation by Agricultural Pests Destruction Council employees

[Repealed]

Section 11: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

#### 12 Validating transfer of money to Disaster Account

[Repealed]

Section 12: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### Validating payments made prior to commencement of Tertiary Bursary Regulations 1976

[Repealed]

Section 13: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### 14 Validating payments made prior to commencement of Secondary Schools Bursaries Regulations 1977

[Repealed]

Section 14: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

## Validating payments made prior to commencement of Cattle Brucellosis and Tuberculosis Control Regulations 1971, Amendment No 4

[Repealed]

Section 15: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### 16 Validating unauthorised expenditure by Board of Trustees of Maori Education Foundation

[Repealed]

Section 16: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

## 17 University Grants Committee: authorising increased unauthorised expenditure

[Repealed]

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Section 17: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

## 18 Transfer of money from Consolidated Revenue Account to Motor Vehicle Third Party Indemnity Fund

[Repealed]

Section 18: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### 19 Repeals and saving

[Repealed]

Section 19: repealed, on 12 October 1978, by section 8 of the Finance Act 1978 (1978 No 56).

### Schedule Enactments repealed

[Repealed]

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Schedule: repealed, on 26 October 1979, by section 5(1)(a) of the Finance Act 1979 (1979 No 31).

### Reprints notes

#### 1 General

This is a reprint of the Finance Act 1977 that incorporates all the amendments to that Act as at the date of the last amendment to it.

### 2 Legal status

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### 3 Editorial and format changes

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also http://www.pco.parliament.govt.nz/editorial-conventions/.

#### 4 Amendments incorporated in this reprint

Statutes Repeal Act 2017 (2017 No 23): section 3(1)

Racing Act 2003 (2003 No 3): section 70(2)

Local Government Act 2002 (2002 No 84): section 262

Gaming Duties Amendment Act 1995 (1995 No 93): section 4(2)(a)

Public Finance Act 1989 (1989 No 44): section 83(7)

Gaming Duties Amendment Act 1986 (1986 No 47): section 2(2)

Finance Act 1979 (1979 No 31): section 5(1)(a)

Finance Act 1978 (1978 No 56): section 8