

Reprint
as at 3 June 2017



Finance Act (No 2) 1945

Public Act	1945 No 45
Date of assent	7 December 1945
Commencement	7 December 1945

Finance Act (No 2) 1945: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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This Act is administered by the Treasury.

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An Act to make provision with respect to public finance and other matters

1 Short Title

This Act may be cited as the Finance Act (No 2) 1945.

Part 1

Public revenues

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

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 at any time during the financial year ending on 31 March 1946, whether before or after the passing of this Act.

3 Certain revenues not to be paid into War Expenses Account

- (1) On and after the date of the commencement of this section all amounts that would, but for the passing of this section, be credited to the War Expenses Account in respect of estate duty, succession duty, gift duty, Customs duties, beer duty, tobacco duty, gold duty, sales tax, and national security tax shall, without further authority than this section, be credited to the Consolidated Fund.
- (2) *Amendment(s) incorporated in the Act(s).*
- (3) This section shall come into force on 1 April 1946.

4 Temporary modification of section 47 of Public Revenues Act 1926

Nothing in the first proviso to subsection (1) of section 47 of the Public Revenues Act 1926 shall, during the period commencing on 1 April 1946 and ending on 30 June 1946, apply with respect to any vote relating to moneys in the Consolidated Fund:

provided that the aggregate amount that may during that period be paid out of the Consolidated Fund in respect of all votes shall not exceed 15,000,000 pounds.

5 Validating excess unauthorised expenditure

All sums issued under section 58 of the Public Revenues Act 1926, during the financial year that ended on 31 March 1945, in excess of the limits prescribed by subsection (3) of that section are hereby declared to have been lawfully issued and paid.

6 Public Accounts

[Repealed]

Section 6: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

7 Annual report by Controller and Auditor-General

[Repealed]

Section 7: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

8 Authorising Marine Department to operate schools of navigation

[Repealed]

Section 8: repealed, on 19 November 1953, by section 515(1) of the Shipping and Seamen Act 1952 (1952 No 49).

9 Authorising Marine Department to operate Stewart Island ferry service

[Repealed]

Section 9: repealed, on 19 November 1953, by section 515(1) of the Shipping and Seamen Act 1952 (1952 No 49).

10 Date for stamp duty purposes of instruments requiring consent of Minister of Lands or of a Land Board

[Repealed]

Section 10: repealed, on 1 January 1955, by section 175(1) of the Stamp Duties Act 1954 (1954 No 52).

11 Extending exemption of marriage settlements from gift duty

[Repealed]

Section 11: repealed (with effect on 21 July 1955), on 28 October 1955, by section 89(1) of the Estate and Gift Duties Act 1955 (1955 No 105).

12 Estate duty and succession duty need not be denoted by stamps

[Repealed]

Section 12: repealed, on 1 January 1954, by section 16(2)(a) of the Death Duties Amendment Act 1953 (1953 No 55).

13 Maori succession orders not to be sent to Commissioner unless liable to duty

[Repealed]

Section 13: repealed (with effect on 21 July 1955), on 28 October 1955, by section 89(1) of the Estate and Gift Duties Act 1955 (1955 No 105).

14 Special stamps may be used for stamping receipts

[Repealed]

Section 14: repealed (with effect on 8 August 1952), on 16 October 1952, by section 2(2) of the Stamp Duties Amendment Act 1952 (1952 No 22).

15 Decreasing additional export duty on uncoined gold

[Repealed]

Section 15: repealed (with effect on 16 August 1946), on 9 October 1946, by section 4(1) of the Customs Acts Amendment Act 1946 (1946 No 21).

16 Increasing grants to Education Boards for general purposes

[Repealed]

Section 16: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

17 Authorising investment in war loans of moneys in Government Insurance Account

[Repealed]

Section 17: repealed, on 1 January 1954, by section 41(1) of the Government Life Insurance Act 1953 (1953 No 58).

Part 2**National security tax and social security charge**

[Repealed]

Part 2: repealed, on 14 August 1947, by section 14(1) of the Finance Act 1947 (1947 No 6).

18 Losses may be deducted from subsequent chargeable income under Social Security Act 1938, although not incurred in business

[Repealed]

Section 18: repealed, on 24 October 1957, by section 5(3) of the Income Tax Assessment Act 1957 (1957 No 93).

19 Reducing rate of national security tax

[Repealed]

Section 19: repealed, on 14 August 1947, by section 14(1) of the Finance Act 1947 (1947 No 6).

20 Commencement of alterations in national security tax and social security charge

[Repealed]

Section 20: repealed, on 14 August 1947, by section 14(1) of the Finance Act 1947 (1947 No 6).

21 Consequential repeals

[Repealed]

Section 21: repealed, on 14 August 1947, by section 14(1) of the Finance Act 1947 (1947 No 6).

22 Authorising companies to adjust dividends in respect of altered national security tax and social security charge

[Repealed]

Section 22: repealed, on 14 August 1947, by section 14(1) of the Finance Act 1947 (1947 No 6).

23 Abolishing social security registration fee

[Repealed]

Section 23: repealed, on 24 October 1957, by section 5(3) of the Income Tax Assessment Act 1957 (1957 No 93).

Part 3

Local authorities and public bodies

24 Validating expenditure by local authorities in connection with peace celebrations

It shall be lawful and be deemed to have always been lawful for any local authority or public body to expend moneys out of its general fund or account for the purpose of contributing towards or of meeting expenditure incurred for any celebrations held to mark the end of hostilities with any country with which His Majesty is or has been at war or the formal declaration of peace upon the termination of the war.

25 Validating agreement between Tauranga Electric-power Board, Tauranga Borough Council, and the Crown

Whereas during the period which commenced on 1 August 1941, and ended on 30 September 1943, the Minister of Works supplied through transmission lines belonging to the Tauranga Borough Council (in this section referred to as the **Council**) a supply of electricity that was received and sold by the Tauranga Electric-power Board (in this section referred to as the **Board**) to its consumers:

And whereas no payment has been made to the Minister in respect of the electricity so supplied:

And whereas by an agreement dated 22 November 1945, and made between the Board, the Council, and the Minister, it is provided that, instead of the pay-

ment of moneys in respect of the electricity so supplied, the Council shall supply to the Minister a corresponding quantity of electricity, with increment for interest, and that the Board shall pay the Council for that electricity:

And whereas there is doubt as to the powers of the Board and the Council to make the said agreement:

Be it therefore enacted as follows:

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

26 Authorising transfer to National Provident Fund of superannuation funds established by local authorities

[Repealed]

Section 26: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

27 Issue of debentures by local authorities to State Advances Corporation before whole loan advanced

[Repealed]

Section 27: repealed, on 3 December 1948, by section 50(3) of the Finance Act (No 2) 1948 (1948 No 78).

Part 4

Public works

[Repealed]

Part 4: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

28 This Part to be read with Public Works Act 1928

[Repealed]

Section 28: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

29 Section 2 of Act (as to interpretation) amended

[Repealed]

Section 29: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

30 Acquisition of land for subdivision, etc

[Repealed]

Section 30: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

31 Survey not required when whole land in title dealt with

[Repealed]

Section 31: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

32 Separate sums to be awarded for items of claim

[Repealed]

Section 32: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

33 Date of valuation of land affected by middle line proclamation

[Repealed]

Section 33: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

34 Section 31 of Finance Act (No 3) 1944 (as to combined works), amended

[Repealed]

Section 34: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

35 Transfer of existing public works

[Repealed]

Section 35: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

36 Extending right to compensation in relation to control of level of Lake Taupo

[Repealed]

Section 36: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

**Part 5
Miscellaneous**

37 Retrospective operation of certain orders of the Government Railways Industrial Tribunal

- (1) Notwithstanding anything to the contrary in section 18 of the Government Railways Amendment Act 1944, any principal order made by the Government Railways Industrial Tribunal, whether before or after the passing of this Act, in respect of any application lodged before 1 February 1945, and expressed as coming into force on or from 30 June 1944, shall have effect according to the tenor of the order.
- (2) All acts done before the passing of this section that by virtue of this section would have been valid and lawful if this section had been in force when they

were done shall be deemed to have been validly and lawfully done under the authority of this section.

38 General increase of salaries of Government servants from 30 June 1944

- (1) The enactments specified in the Schedule are hereby amended, as from 30 June 1944, in the manner indicated in that schedule.
- (2) Notwithstanding anything to the contrary in any Act, all payments made before the passing of this Act to persons employed by the Crown by way of increase of salary from 30 June 1944 (being an increase provided for by a principal order of the Government Railways Industrial Tribunal or part of the general increases of salaries granted during March 1945), shall be deemed to be and to have been validly and lawfully made if they do not exceed in any case the rate of 75 pounds a year.

39 General increase of salaries of employees of educational authorities

Notwithstanding anything to the contrary in any Act, all payments made before the passing of this Act to persons employed by any Education Board or by the governing body of any secondary school, University college, or other institution by way of increase of salary or allowances from 30 June 1944 (being part of the general increases of salaries and allowances approved by the Minister of Finance), shall be deemed to have been validly and lawfully made.

40 Increased grants to Education Boards and other bodies for general increase of salaries

Where pursuant to any Act or other authority grants are made from the Consolidated Fund or other public moneys to any Education Board or to the governing body of any secondary school, University college, or other institution, and those grants are available either wholly or partly for the payment of salaries or allowances by that Education Board or governing authority, then, notwithstanding anything to the contrary in any Act or other authority, the amount of those grants payable for the financial year that ended on 31 March 1945 or for any subsequent year shall be increased by such amount as the Minister of Finance directs, not exceeding the amount required in his opinion to provide for such general increases of those salaries and allowances as are referred to in the last preceding section or prescribed by regulations under the Education Act 1914.

41 Provision as to salaries of public servants who retired before passing of Finance Act (No 2) 1934

The Minister of Finance may, if he thinks fit, direct with respect to any person who retired from any office or position between 31 March 1934 and 28 September 1934 (being the date of the passing of the Finance Act (No 2) 1934) that Part 1 of that Act shall be deemed to apply and to have always applied to

that person in any case where that Act would have applied to him if he had held that office or been employed in that position on the passing of that Act.

42 Salaries of Magistrates

[Repealed]

Section 42: repealed, on 1 January 1949, by section 125(1) of the District Courts Act 1947 (1947 No 16).

43 Salaries of nominated members of Court of Arbitration

[Repealed]

Section 43: repealed (with effect on 1 April 1946), on 14 August 1947, by section 8(2) of the Finance Act 1947 (1947 No 6).

44 Date of coming into force of regulations under Post and Telegraph Act 1928

[Repealed]

Section 44: repealed, on 1 January 1960, by section 250(1) of the Post Office Act 1959 (1959 No 30).

45 Date of coming into force of scales of salaries of Public Service

[Repealed]

Section 45: repealed, on 1 January 1963, by section 77(1) of the State Services Act 1962 (1962 No 132).

46 Date of coming into force of regulations as to salaries and allowances under Education Act 1914

[Repealed]

Section 46: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

47 Extending duration of Part 5 of Finance Act (No 3) 1944

[Repealed]

Section 47: repealed, on 1 January 1951, by section 29(1) of the Civil List Act 1950 (1950 No 99).

48 Date of next quinquennial census

[Repealed]

Section 48: repealed, on 1 January 1956, by section 38(1) of the Statistics Act 1955 (1955 No 45).

49 Representation Commission to take servicemen into account in making next division of New Zealand into electoral districts

[Repealed]

Section 49: repealed, on 2 December 1948, by section 16(c) of the Electoral Amendment Act 1948 (1948 No 71).

50 Extending exemptions of certain transactions from Part 6 of National Expenditure Adjustment Act 1932, and power to exempt trading companies from that Part

Amendment(s) incorporated in the Act(s).

51 Authorising trustees of New Plymouth Savings Bank to invest in debentures issued by New Plymouth Fire Board

- (1) Subject to the provisions of this section, and notwithstanding that the New Plymouth Fire 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 34 of the Savings-banks Act 1908, the trustees of the New Plymouth Savings Bank may make investments under the said section 34 in debentures issued by the said Board in respect of the New Plymouth Fire Board Property Loan 1945, and secured upon its undertaking and all its present and future property (real or personal) and revenues, including all contributions from time to time payable to the Board by the Minister of Finance, by insurance companies and by contributory local authorities, subject only to the existing prior debentures issued in respect of the New Plymouth Fire Board Loan Conversion Order 1935 and the New Plymouth Fire Board Housing Loan 1938.
- (2) Nothing in this section shall be construed to authorise the investment in securities of the Board of any moneys exceeding in the aggregate the sum of 6,000 pounds, or to increase the total amount that may be invested by the trustees under the said section 34.
- (3) All acts done by the trustees and by the Board before the passing of this Act that by virtue of this section would have been valid and lawful if this section had been in force when they were done shall be deemed to have been validly and lawfully done under the authority of this section.

52 Authorising local authorities and others to contribute to any fund for endowment of Chair of Obstetrics and Gynaecology

[Repealed]

Section 52: repealed, on 1 January 1962, by section 60 of the Universities Act 1961 (1961 No 54).

53 Expenses of Regional Planning Councils

- (1) In this section, unless the context otherwise requires,—
local authority means a local authority within the meaning of the Local Government Act 2002
Regional Planning Council means a body established in any region in New Zealand by the joint action of local authorities and other locally organised sections of the community for the purpose of promoting the physical and economic development of the region; and includes any committee established by the Council.

- (2) It shall be lawful for any local authority, or any other body of persons, whether incorporated or not, from time to time to pay out of its general fund or account to every person appointed to represent it as a member of any Regional Planning Council such travelling expenses and allowances, in respect of his attendance at meetings of the Council or travelling on the business of the Council with the authority thereof, as would lawfully be payable to a member of that local authority or body if he were travelling on the business of the local authority or body with the authority thereof.
- (3) Where any Regional Planning Council is or has been established in any region any local authorities, and any other bodies of persons, whether incorporated or not, within the region may, upon such terms and conditions as may be agreed upon by them, combine to establish a fund (in this section referred to as **the regional fund**) for the purpose of meeting the expenditure referred to in subsection (4), and may from time to time, out of their general funds or accounts, contribute to the regional fund to such extent as is agreed upon by them.
- (4) Any moneys in the regional fund may from time to time be expended—
 - (a) in payment of all expenses incurred by the Regional Planning Council in carrying out its functions:
 - (b) in payment to any member of the Council (not being an officer of the Public Service), in respect of his attendance at meetings of the Council or travelling on the business of the Council with the authority thereof, of such travelling expenses and allowances, out-of-pocket expenses, or compensation for loss of earnings, as may be determined by the Council, having regard, in any case where any local authority or other body exercises in respect of the member the power conferred on it by subsection (2), to the amount of travelling expenses and allowances paid or payable by that local authority or body to the member in respect of such attendance or travelling as aforesaid.
- (5) All contributions and other moneys payable to the regional fund shall be paid to one of the contributing local authorities (in this section referred to as the **principal local authority**) to be appointed in that behalf by the Regional Planning Council.
- (6) All payments out of the regional fund shall be made by the principal local authority upon the certificate of some person or persons appointed in that behalf by the Regional Planning Council.
- (7) If any question arises as to whether any body is a Regional Planning Council for the purposes of this section, or as to whether any person is a member of any Regional Planning Council for the purposes of this section, it shall be determined by the Minister of Finance, and his decision shall be final.

Section 53 **local authority**: replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

54 Issue or renewal of meat-export slaughterhouse license may be subject to conditions

[Repealed]

Section 54: repealed, on 18 November 1964, by section 86 of the Meat Act 1964 (1964 No 71).

55 Section 16 of Finance Act (No 2) 1940 amended

[Repealed]

Section 55: repealed, on 1 April 1948, by section 91(1) of the Superannuation Act 1947 (1947 No 57).

56 War bonus to superannuitants re-employed during war period

Any person who by reason of his re-employment in the Public Service or the Education Service for any period during the war has suffered a reduction in his retiring allowance pursuant to subsection (2) of section 33 or subsection (2) of section 78 of the Public Service Superannuation Act 1927, shall be entitled to receive from the Public Service Superannuation Fund or the Teachers' Superannuation Fund, as the case may be, such amount by way of war bonus (not exceeding the amount of the reduction so suffered by him) as the Minister of Finance may in his discretion determine.

57 Payment of family benefit not to affect liability under Destitute Persons Act 1910

[Repealed]

Section 57: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

Schedule
Enactments amended

s 38

Civil List Act 1920 (1920 No 31) (see Reprint of Statutes, Vol I, p 1027)

Amendment(s) incorporated in the Act(s).

Finance Act (No 2) 1944 (1944 No 7)

Amendment(s) incorporated in the Act(s).

Public Revenues Act 1926 (1926 No 13) (see Reprint of Statutes, Vol VII, p 13)

Amendment(s) incorporated in the Act(s).

Reprints notes

1 *General*

This is a reprint of the Finance Act (No 2) 1945 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)
Local Government Act 2002 (2002 No 84): section 262
Public Works Act 1981 (1981 No 35): section 248(1)
Social Security Act 1964 (1964 No 136): section 135(1)
Education Act 1964 (1964 No 135): section 204(1)
Meat Act 1964 (1964 No 71): section 86
State Services Act 1962 (1962 No 132): section 77(1)
Universities Act 1961 (1961 No 54): section 60
Post Office Act 1959 (1959 No 30): section 250(1)
Income Tax Assessment Act 1957 (1957 No 93): section 5(3)
Estate and Gift Duties Act 1955 (1955 No 105): section 89(1)
Statistics Act 1955 (1955 No 45): section 38(1)
Stamp Duties Act 1954 (1954 No 52): section 175(1)
Public Revenues Act 1953 (1953 No 73): section 120(1)
Government Life Insurance Act 1953 (1953 No 58): section 41(1)
Death Duties Amendment Act 1953 (1953 No 55): section 16(2)(a)
Shipping and Seamen Act 1952 (1952 No 49): section 515(1)
Stamp Duties Amendment Act 1952 (1952 No 22): section 2(2)
Civil List Act 1950 (1950 No 99): section 29(1)
National Provident Fund Act 1950 (1950 No 55): section 80(1)
Finance Act (No 2) 1948 (1948 No 78): section 50(3)
Electoral Amendment Act 1948 (1948 No 71): section 16(c)

Superannuation Act 1947 (1947 No 57): section 91(1)

District Courts Act 1947 (1947 No 16): section 125(1)

Finance Act 1947 (1947 No 6): sections 8(2), 14(1)

Customs Acts Amendment Act 1946 (1946 No 21): section 4(1)