

**Reprint
as at 3 June 2017**



Finance Act (No 2) 1948

Public Act 1948 No 78
Date of assent 3 December 1948
Commencement 3 December 1948

Finance Act (No 2) 1948: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).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.
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This Act is administered by the Treasury.

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Land and income tax

[Repealed]

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National Provident Fund

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| 40 | Incorporation of Board <i>[Repealed]</i> | 9 |
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| 43 | Benefits during incapacity <i>[Repealed]</i> | 10 |
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| 45 | Directions as to meaning of term permanent employee <i>[Repealed]</i> | 10 |
| 46 | Power to accept life insurance policies in payment of or as security for contributions for prior service <i>[Repealed]</i> | 10 |
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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) 1948.

Part 1**Public revenues**

[Repealed]

Part 1: repealed, on 1 April 1984, pursuant to section 53(1) of the Trustee Banks Act 1983 (1983 No 116).

2 Christmas Island phosphates

[Repealed]

Section 2: repealed, on 22 October 1981, by section 2(3)(a) of the Finance Act (No 2) 1981 (1981 No 110).

3 Lake Grassmere salt project

[Repealed]

Section 3: repealed, on 1 April 1978, by section 163(1) of the Public Finance Act 1977 (1977 No 65).

4 Power to apply Earthquake and War Damage Act 1944 to damage by natural disaster

[Repealed]

Section 4: repealed, on 16 December 1983, by section 4(2)(a) of the Earthquake and War Damage Amendment Act 1983 (1983 No 140).

5 Establishment of separate industry accounts within Marketing Account

[Repealed]

Section 5: repealed, on 27 November 1953, by section 7(5) of the Finance Act (No 2) 1953 (1953 No 115).

6 Investments from Government Insurance Account in local body loans

[Repealed]

Section 6: repealed, on 1 January 1954, by section 41(1) of the Government Life Insurance Act 1953 (1953 No 58).

7 Trustee Savings Banks Act 1948 amended

[Repealed]

Section 7: repealed, on 1 April 1984, by section 53(1) of the Trustee Banks Act 1983 (1983 No 116).

Part 2

Land and income tax

[Repealed]

Part 2: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

8 This Part to be read with Land and Income Tax Act 1923

[Repealed]

Section 8: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

9 Amending provisions as to exemption of sports bodies from income tax

[Repealed]

Section 9: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

10 Depreciation recovered on disposal of assets

[Repealed]

Section 10: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

11 Keeping of business records

[Repealed]

Section 11: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

12 Information to be furnished on request of Commissioner

[Repealed]

Section 12: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

13 Exemption for housekeeper caring for invalid child

[Repealed]

Section 13: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

14 Extending period for allowance of special depreciation

[Repealed]

Section 14: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

15 Power to waive publication of name of tax evaders who make full disclosure

[Repealed]

Section 15: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

Part 3**Social security**

[Repealed]

Part 3: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

16 This Part to be read with Social Security Act 1938

[Repealed]

Section 16: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

17 Rates of age benefits granted to blind beneficiaries

[Repealed]

Section 17: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

18 Benefits for deserted wives and wives of mental defectives

[Repealed]

Section 18: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

19 Date of expiry of orphan's benefit

[Repealed]

Section 19: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

20 Conditions for grant of family benefit

[Repealed]

Section 20: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

21 Benefits in case of training or medical treatment

[Repealed]

Section 21: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

22 Payment of benefits during temporary absence from New Zealand

[Repealed]

Section 22: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

23 Persons employed outside New Zealand deemed resident in New Zealand

[Repealed]

Section 23: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

24 Due dates of payment of charge on income other than salary or wages

[Repealed]

Section 24: repealed, on 1 April 1965, by section 135(1) of the Social Security Act 1964 (1964 No 136).

Part 4

War pensions

[Repealed]

Part 4: repealed, on 30 September 1954, by section 97(1) of the War Pensions Act 1954 (1954 No 54).

25 This part to be read with War Pensions Act 1943

[Repealed]

Section 25: repealed, on 30 September 1954, by section 97(1) of the War Pensions Act 1954 (1954 No 54).

26 Application of general increases to remarriage gratuities and to veterans' widows' gratuities

[Repealed]

Section 26: repealed, on 30 September 1954, by section 97(1) of the War Pensions Act 1954 (1954 No 54).

27 Payment of war veterans' allowances during temporary absence from New Zealand

[Repealed]

Section 27: repealed, on 30 September 1954, by section 97(1) of the War Pensions Act 1954 (1954 No 54).

**Part 5
Government railways**

[Repealed]

Part 5: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

28 This Part to be read with Government Railways Act 1926

[Repealed]

Section 28: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

29 Interpretation

[Repealed]

Section 29: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

30 Method of appointment to Government Railways Department

[Repealed]

Section 30: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

31 Positions may be filled by transfer of members already in the Department

[Repealed]

Section 31: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

32 Special promotions

[Repealed]

Section 32: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

33 Power of Government Railways Industrial Tribunal to interpret orders

[Repealed]

Section 33: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

34 Power to consolidate orders

[Repealed]

Section 34: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

35 Minister may fix date of commencement of orders

[Repealed]

Section 35: repealed, on 21 October 1949, by section 121(1) of the Government Railways Act 1949 (1949 No 40).

**Part 6
National Provident Fund**

[Repealed]

Part 6: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

36 This Part to be read with National Provident Fund Act 1926

[Repealed]

Section 36: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

37 National Provident Fund Account

[Repealed]

Section 37: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

38 Moneys payable into and out of Fund

[Repealed]

Section 38: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

39 Investment of Fund

[Repealed]

Section 39: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

40 Incorporation of Board

[Repealed]

Section 40: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

41 Exemption from taxation

[Repealed]

Section 41: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

42 Provision for increase of pensions up to 120 s a week

[Repealed]

Section 42: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

43 Benefits during incapacity

[Repealed]

Section 43: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

44 Minimum age for contributing employees

[Repealed]

Section 44: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

45 Directions as to meaning of term permanent employee

[Repealed]

Section 45: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

46 Power to accept life insurance policies in payment of or as security for contributions for prior service

[Repealed]

Section 46: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

47 Power of public bodies to become contributors in respect of employees

[Repealed]

Section 47: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

Part 7

Local bodies' loans

[Repealed]

Part 7: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

48 This Part to be read with Local Bodies' Loans Act 1926

[Repealed]

Section 48: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

49 Issue of debentures to bank before whole loan raised

[Repealed]

Section 49: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

50 Issue of debentures to State lending Department before whole loan advanced

[Repealed]

Section 50: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

51 Extending power to raise supplementary loan

[Repealed]

Section 51: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

Part 8

Local authorities and public bodies

52 Authorising local authorities to compost sewage and other substances

- (1) For the purposes of this section, **local authority** means a local authority within the meaning of the Local Government Act 2002; and includes any other public body that is charged with the disposal of organic waste matter.
- (2) It shall be lawful for any local authority or for 2 or more local authorities acting in combination, at the request of the Minister of Works, to manufacture compost, fertilisers, and other products from organic waste matter and to exercise any powers incidental thereto and, in particular,—
 - (a) to erect, install, and maintain works, machinery, equipment, and plant for the purposes of this section:
 - (b) to acquire land for the purposes of this section:
 - (c) to purchase and use any materials for the purposes of this section:

(d) to use the products upon land belonging to the local authority or any of the local authorities, or to dispose of the products in such quantities and in such manner and upon such conditions as may from time to time be approved in writing by the Minister of Works.

(3) *[Repealed]*

(4) All expenditure incurred before the passing of this Act by the Dannevirke Borough Council or the Auckland City Council in connection with the utilisation of organic waste matter and the disposal of products therefrom is hereby validated.

Section 52(1): replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 52(3): repealed, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

53 Restricting extension of local authorities' superannuation schemes

[Repealed]

Section 53: repealed, on 1 April 1991, by section 79(b) of the National Provident Fund Restructuring Act 1990 (1990 No 126).

54 Provision for load control equipment by Electric Power Boards

[Repealed]

Section 54: repealed, on 5 December 1979, by section 13(2) of the Electric Power Boards Amendment Act 1979 (1979 No 60).

55 Authorising expenditure by Victoria University College Council to celebrate jubilee

[Repealed]

Section 55: repealed, on 1 January 1962, by section 55(1) of the Victoria University of Wellington Act 1961 (1961 No 51).

Part 9 Miscellaneous

56 Member of Parliament not to be disqualified by reason of claim for compensation under Public Works Act 1928

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 may be received out of public moneys or any benefit that may be derived by James Joseph Maher, Esquire, member of Parliament, as a result of any award that may be made on the claim made by the said James Joseph Maher against the Minister of Works under Part 3 of the Public Works Act 1928 and now pending, or as a result of any agreement of compromise of that claim.

57 Application to Cook Islands of Industrial and Provident Societies Act 1908

- (1) *[Repealed]*
- (2) The Industrial and Provident Societies Act 1908 shall extend to and be in force in the Cook Islands with the following modifications:
 - (a) every reference in that Act to a District Court shall be read as a reference to the High Court of the Cook Islands:
 - (b) offences under that Act, other than offences against sections 7, 10, and 15, shall, if committed in the Cook Islands, be punishable by the High Court of the Cook Islands in the ordinary course of its criminal jurisdiction.

Section 57 heading: amended, on 19 October 1965, pursuant to section 45(1) of the State Advances Corporation Act 1965 (1965 No 47).

Section 57(1): repealed, on 19 October 1965, by section 45(1) of the State Advances Corporation Act 1965 (1965 No 47).

Section 57(2)(a): amended, on 1 April 1980, pursuant to section 18(2) of the District Courts Amendment Act 1979 (1979 No 125).

Section 57(2)(b): amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

58 Preserving superannuation rights of W F Stilwell, Esquire, Deputy Judge of Court of Arbitration

Whereas Wilfred Fosberrey Stilwell, Esquire, Deputy Judge of the Court of Arbitration (in this section referred to as the **contributor**), was at the time of his appointment as a Deputy Judge of that court a contributor to the Government Superannuation Fund as a Magistrate under section 72 of the Superannuation Act 1947:

And whereas the office of Deputy Judge of the Court of Arbitration is not an office to which the Superannuation Act 1947 is applicable, and it is desirable, for the purpose of preserving the superannuation rights of the contributor to the extent hereinafter provided for, that he should continue as hereinafter provided to be a contributor to the said Fund.

Be it therefore enacted as follows:

- (1) Notwithstanding that the Superannuation Act 1947 does not apply to any Deputy Judge of the Court of Arbitration, the contributor shall, during the period hereinafter specified, continue to be a contributor to the Government Superannuation Fund under section 72 of that Act.
- (2) The period referred to in the last preceding subsection means the period of 5 years ending on 18 May 1953 if the contributor continues for so long to hold office as a Deputy Judge or a Judge of the Court of Arbitration, and, in any other event, means the period for which he continues to hold office as aforesaid.

- (3) During the period aforesaid the rate of the salary of the contributor for the purposes of section 72 of the Superannuation Act 1947 shall be deemed to be the rate of the salary from time to time payable to a Magistrate.
- (4) On the expiry of the said period of 5 years, if the contributor still holds office as a Deputy Judge or a Judge of the Court of Arbitration, his contributions to the Fund under section 72 of the Superannuation Act 1947 in respect of that period of 5 years shall be refunded to him without interest.
- (5) On the retirement of the contributor from his office as a Deputy Judge or a Judge of the Court of Arbitration at any time after the expiry of the said period of 5 years, he shall be entitled, in addition to any retiring allowance in respect of that office, to an annual retiring allowance for the rest of his life computed as provided in section 72 of the Superannuation Act 1947 by reference to the period of his contributory service as a Magistrate before the date of his appointment as Deputy Judge of the Court of Arbitration as if the salary received by him immediately before that appointment had been at the rate of 1,250 pounds a year, and as if that period of contributory service had immediately preceded the date of his actual retirement.
- (6) For the purposes of subsections (7) and (8) of section 72 of the Superannuation Act 1947, the contributor shall be deemed to continue in office as a Magistrate so long as he continues in office as a Deputy Judge or a Judge of the Court of Arbitration.

59 Contracts of infants, being wives of persons receiving assistance under Part 1 of Rehabilitation Act 1941

[Repealed]

Section 59: repealed, on 1 January 1970, by section 19(1) of the Minors' Contracts Act 1969 (1969 No 41).

Reprints notes

1 *General*

This is a reprint of the Finance Act (No 2) 1948 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)

Criminal Procedure Act 2011 (2011 No 81): section 413

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

National Provident Fund Restructuring Act 1990 (1990 No 126): section 79(b)

Earthquake and War Damage Amendment Act 1983 (1983 No 140): section 4(2)(a)

Trustee Banks Act 1983 (1983 No 116): section 53(1)

Finance Act (No 2) 1981 (1981 No 110): section 2(3)(a)

District Courts Amendment Act 1979 (1979 No 125): section 18(2)

Electric Power Boards Amendment Act 1979 (1979 No 60): section 13(2)

Public Finance Act 1977 (1977 No 65): section 163(1)

Minors' Contracts Act 1969 (1969 No 41): section 19(1)

State Advances Corporation Act 1965 (1965 No 47): section 45(1)

Social Security Act 1964 (1964 No 136): section 135(1)

Victoria University of Wellington Act 1961 (1961 No 51): section 55(1)

Local Authorities Loans Act 1956 (1956 No 63): section 135(1)

Land and Income Tax Act 1954 (1954 No 67): section 246(1)

War Pensions Act 1954 (1954 No 54): section 97(1)

Finance Act (No 2) 1953 (1953 No 115): section 7(5)

Government Life Insurance Act 1953 (1953 No 58): section 41(1)

National Provident Fund Act 1950 (1950 No 55): section 80(1)

Government Railways Act 1949 (1949 No 40): section 121(1)

