

**Reprint
as at 3 June 2017**



Finance Act (No 3) 1940

Public Act	1940 No 26
Date of assent	11 October 1940
Commencement	11 October 1940

Finance Act (No 3) 1940: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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

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.

1 Short Title

This Act may be cited as the Finance Act (No 3) 1940.

2 Providing for temporary relief from income tax for proprietary companies establishing new industries

[Repealed]

Section 2: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

3 Amending basic rates of income tax for companies and public authorities

[Repealed]

Section 3: repealed, on 11 May 1942, by section 5(3) of the Finance Act 1942 (1942 No 2).

4 Adjusting liability for social security charge and national security tax in certain cases

[Repealed]

Section 4: repealed, on 28 October 1955, by section 8 of the Finance Act (No 2) 1955 (1955 No 103).

5 Authorising companies to adjust dividends in respect of national security tax as well as social security charge

[Repealed]

Section 5: repealed, on 11 May 1942, by section 10(2) of the Finance Act 1942 (1942 No 2).

6 Authority for payment of cost of living allowances out of public moneys

[Repealed]

Section 6: repealed, on 1 April 1978, by section 163(1) of the Public Finance Act 1977 (1977 No 65).

7 Restriction on registration of transfers of shares in bondholders companies

[Repealed]

Section 7: repealed, on 5 December 2013, by section 14 of the Companies Amendment Act 2013 (2013 No 111).

Reprints notes

1 *General*

This is a reprint of the Finance Act (No 3) 1940 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)

Companies Amendment Act 2013 (2013 No 111): section 14

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

Finance Act (No 2) 1955 (1955 No 103): section 8

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

Finance Act 1942 (1942 No 2): sections 5(3), 10(2)