

Fixing the Date and Place for the Payment of Land-tax and Income-tax under the Land and Income Tax Act, 1923, and the Land and Income Tax (Annual) Act, 1932.

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 19th day of September, 1932.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers and authority vested in him under the Land and Income Tax Act, 1923, and the Land and Income Tax (Annual) Act, 1932, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby order and determine that the respective duties leviable under the said Acts by way of land-tax and income-tax shall be paid on the days and dates set forth hereunder :—

Land-tax under section 2 of the Land and Income Tax (Annual) Act, 1932 : In one sum on Monday, the seventh day of November, one thousand nine hundred and thirty-two.

Income-tax under section 3 of the Land and Income Tax (Annual) Act, 1932 : In one sum on Wednesday, the eighth day of February, one thousand nine hundred and thirty-three.

And, in further pursuance and exercise of the powers and authority aforesaid, and with the like advice and consent as aforesaid, His Excellency doth also determine that the place where the said duties of land-tax and income-tax shall be payable shall be the office of the Commissioner of Taxes, at the Government Buildings, Wellington, and that notice to the foregoing effect shall be given by the said Commissioner accordingly.

F. D. THOMSON,
Clerk of the Executive Council.

Regulations for the Licensing of Dealers in Gold Coins.

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 26th day of September, 1932.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by the Board of Trade Act, 1919, and of all other powers and authorities enabling him in this behalf, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, being of opinion that the provisions of the regulations hereby enacted are necessary in the public interest for the purposes set out in paragraphs (a) and (e) of subsection one of section twenty-six of the said Act, doth hereby, on the recommendation of the Minister of Industries and Commerce, make the following regulations for the purposes of the said section.

REGULATIONS.

REGULATION 1.—PRELIMINARY.

(1) THESE regulations may be cited as the Board of Trade (Coined Gold) Regulations, 1932.

(2) These regulations shall come into force on the date of publication hereof in the *Gazette*.

(3) In these regulations—

“Gold-coin dealer” means a person who carries on the business of purchasing, selling, or exchanging gold coins, but does not include any bank authorized by law to issue bank notes in New Zealand or any person purchasing, selling, or exchanging gold coins as a servant of any such bank ; and does not include any person for the time being the holder of a license issued under the Pawnbrokers Act, 1908 ;

“Gold coin” means any gold coin coined in any of His Majesty’s Mints or lawfully current under any Proclamation or otherwise in any part of His Majesty’s Dominions.

REGULATION 2.—REQUIREMENT OF LICENSE.

(1) It shall not be lawful for any person at any time after the 30th day of September, 1932, to carry on the business of a gold-coin dealer unless he is the holder of a license issued under these regulations.

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(2) It shall not be lawful for any person at any time after the 30th day of September, 1932, to carry on the business of a gold-coin dealer, or to purchase, sell, or exchange gold coin elsewhere than at a place of business named in a license issued under these regulations.

(3) A license may be granted to an individual or to two or more persons carrying on business in partnership, but shall not be granted to a corporate body.

(4) A license may be granted to any person therein declared to be the manager of a corporate body carrying on the business of a gold-coin dealer, and such corporate body may thereupon, so long as such person remains the manager thereof, carry on the business of a gold-coin dealer as if such corporate body were the holder of the said license.

(5) Every license shall be granted in respect of one or more fixed and specified places of business, and shall not authorize the carrying-on of the business of a gold-coin dealer at any place other than a place named in such license.

(6) In any proceedings for an offence against these regulations the onus shall lie on the person charged of proving that he was in fact the holder of a license under these regulations or (as the case may require) that he was authorized by the terms of his license to carry on the business of a gold-coin dealer at any place of business in question.

REGULATION 3.—APPLICATION AND GRANT OF LICENSES.

(1) Any person desiring to obtain a license under these regulations may make application in that behalf to a Stipendiary Magistrate by writing under his hand setting out his full name and the exact address of the place or places of business at which he desires to carry on business.

(2) The Magistrate may require such evidence as he thinks fit as to the moral character and suitability of the applicant, and may obtain from any officer of police a written report as to the applicant, and the applicant shall be entitled to know the terms of any such report.

(3) A license under these regulations shall be granted by a Magistrate, and shall be in the form set out in the Schedule hereto.

(4) A license may be granted subject to such conditions as the Magistrate granting the same thinks fit to impose : Provided that such conditions shall be set out in the license.

(5) No license shall be issued until payment of the fee hereinafter prescribed.

REGULATION 4.—REGISTER OF LICENSES.

(1) The Clerk of every Magistrate’s Court shall keep a register of all licenses issued under these regulations, setting out the date of such license, the name of the licensee, and the premises at which the licensee is authorized to carry on business.

(2) Such register shall be open for inspection during office hours on payment of the fee hereinafter prescribed.

(3) The Clerk of the Magistrate’s Court shall enter in the Register of Licenses against the record of every license issued particulars of every endorsement made under Regulation 6 hereof, and of every order of revocation or suspension or order for the endorsement of conditions made under Regulation 7 hereof.

(4) If any endorsement made under Regulation 6 hereof or order made under Regulation 7 hereof is made by a Magistrate sitting elsewhere than where the license was issued, particulars of such endorsement or order shall forthwith be forwarded to the Clerk of the Magistrate’s Court where the license was issued, so that such last-named Clerk may make the entry prescribed by clause (3) of this regulation.

REGULATION 5.—TERM OF LICENSE.

(1) Except as provided by the next succeeding clause hereof, every license shall, unless previously determined, have effect from the date of issue thereof until the 31st day of March then next ensuing and shall then lapse.

(2) Upon application at any time during the months of February and March made by any person who is for the time being the holder of a license, a further license may be granted to such person to have effect unless previously determined for a period of twelve months from the 31st day of March then next ensuing.

REGULATION 6.—ENDORSEMENT OF LICENSES.

(1) Upon the application of the licensee a Magistrate may endorse upon any license for the time being in force a memorial to the effect that the license shall authorize the carrying-on of business at some address to be stated in the memorial in addition to or in substitution for the place or any one of the places mentioned in the license, and such license shall thereafter have effect according to the tenor of the memorial so endorsed.