

New Zealand



ANALYSIS

Title.

1. Short Title.

PART I

PUBLIC REVENUES

2. Additional revenue from income-tax to be paid into War Expenses Account.
3. Certain revenues not to be paid into War Expenses Account. Repeals. Commencement.
4. Temporary modification of section 47 of Public Revenues Act, 1926.
5. Validating excess unauthorized expenditure.
6. Public Accounts.
7. Annual report by Controller and Auditor-General.
8. Authorizing Marine Department to operate schools of navigation.
9. Authorizing Marine Department to operate Stewart Island ferry service.
10. Date for stamp duty purposes of instruments requiring consent of Minister of Lands or of a Land Board.
11. Extending exemption of marriage settlements from gift duty.
12. Estate duty and succession duty need not be denoted by stamps.
13. Native succession orders not to be sent to Commissioner unless liable to duty.
14. Special stamps may be used for stamping receipts.
15. Decreasing additional export duty on uncoined gold.
16. Increasing grants to Education Boards for general purposes.

17. Authorizing investment in war loans of moneys in Government Insurance Account.

PART II

NATIONAL SECURITY TAX AND SOCIAL SECURITY CHARGE

18. Losses may be deducted from subsequent chargeable income under Social Security Act, 1938, although not incurred in business.
19. Reducing rate of national security tax. Increasing rate of social security charge. Consequential reduction in combined charge.
20. Commencement of alterations in national security tax and social security charge.
21. Consequential repeals.
22. Authorizing companies to adjust dividends in respect of altered national security tax and social security charge. Repeal.
23. Abolishing social security registration fee. Repeals. Savings. Commencement.

PART III

LOCAL AUTHORITIES AND PUBLIC BODIES

24. Validating expenditure by local authorities in connection with peace celebrations.
25. Validating agreement between Tauranga Electric-power Board, Tauranga Borough Council, and the Crown.

26. Authorizing transfer to National Provident Fund of superannuation funds established by local authorities.
27. Issue of debentures by local authorities to State Advances Corporation before whole loan advanced.

PART IV

PUBLIC WORKS

28. This Part to be read with Public Works Act, 1928.
29. Section 2 of Act (as to interpretation) amended.
30. Acquisition of land for subdivision, &c.
31. Survey not required when whole land in title dealt with.
32. Separate sums to be awarded for items of claim. Repeal.
33. Date of valuation of land affected by middle line proclamation.
34. Section 31 of Finance Act (No. 3), 1944 (as to combined works), amended.
35. Transfer of existing public works.
36. Extending right to compensation in relation to control of level of Lake Taupo.

PART V

MISCELLANEOUS

37. Retrospective operation of certain orders of the Government Railways Industrial Tribunal.
38. General increase of salaries of Government servants from 30th June, 1944.
39. General increase of salaries of employees of educational authorities.
40. Increased grants to Education Boards and other bodies for general increase of salaries.

41. Provision as to salaries of public servants who retired before passing of Finance Act (No. 2), 1934.
42. Salaries of Magistrates. Repeal.
43. Salaries of nominated members of Court of Arbitration.
44. Date of coming into force of regulations under Post and Telegraph Act, 1928.
45. Date of coming into force of scales of salaries of Public Service.
46. Date of coming into force of regulations as to salaries and allowances under Education Act, 1914.
47. Extending duration of Part V of Finance Act (No. 3), 1944.
48. Date of next quinquennial census. Repeal.
49. Representation Commission to take servicemen into account in making next division of New Zealand into electoral districts.
50. Extending exemptions of certain transactions from Part VI of National Expenditure Adjustment Act, 1932, and power to exempt trading companies from that Part.
51. Authorizing trustees of New Plymouth Savings Bank to invest in debentures issued by New Plymouth Fire Board.
52. Authorizing local authorities and others to contribute to any fund for endowment of Chair of Obstetrics and Gynæcology.
53. Expenses of Regional Planning Councils.
54. Issue or renewal of meat-export slaughterhouse license may be subject to conditions.
55. Section 16 of Finance Act (No. 2), 1940, amended.
56. War bonus to superannuitants re-employed during war period.
57. Payment of family benefit not to affect liability under Destitute Persons Act, 1910. Schedule.

1945, No. 45

AN ACT to make Provision with respect to Public Title.
Finance and other Matters. [7th December, 1945

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Finance Act Short Title.
(No. 2), 1945.

PART I

PUBLIC REVENUES

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

2. 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 the thirty-first day of March, nineteen hundred and forty-six, whether before or after the passing of this Act.

Certain revenues not to be paid into War Expenses Account.

3. (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.

Repeals.

(2) The following enactments are hereby repealed, namely:—

1939, No. 29

(a) Paragraphs (b) and (c) of subsection four of section two of the War Expenses Act, 1939:

1939, No. 30

(b) Section sixteen of the Customs Acts Amendment Act, 1939:

1940, No. 6

(c) Paragraphs (a) and (c) of subsection one of section eight of the Finance Act, 1940:

1942, No. 5

(d) Section sixteen of the Customs Acts Amendment Act, 1942.

Commencement.

(3) This section shall come into force on the first day of April, nineteen hundred and forty-six.

Temporary modification of section 47 of Public Revenues Act, 1926.

See Reprint of Statutes, Vol. VII, p. 26

4. Nothing in the first proviso to subsection one of section forty-seven of the Public Revenues Act, 1926, shall, during the period commencing on the first day of April, nineteen hundred and forty-six, and ending on the thirtieth day of June, nineteen hundred and forty-six, 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 fifteen million pounds.

5. All sums issued under section fifty-eight of the Public Revenues Act, 1926, during the financial year that ended on the thirty-first day of March, nineteen hundred and forty-five, in excess of the limits prescribed by subsection three of that section are hereby declared to have been lawfully issued and paid.

Validating
excess
unauthorized
expenditure.
See Reprint
of Statutes,
Vol. VII, p. 32

6. (1) Section eighty-five of the Public Revenues Act, 1926, is hereby amended as follows:—

Public
Accounts.
Ibid., p. 43

(a) By omitting from subsection two the words “and lay the same”, and substituting the words “and shall lay every such yearly abstract”:

(b) By inserting, after subsection two, the following subsection:—

“(2A) The Treasury shall, as soon as practicable after the end of each financial year but not later than the thirty-first day of May in the next succeeding financial year, send to the Audit Office the Public Accounts for that year, which shall comprise a statement of the revenue and expenditure of the funds and accounts forming part of the Public Account. The accounts shall be certified by the Audit Office and returned to the Treasury within thirty days after the receipt thereof from the Treasury, and the Minister of Finance shall lay them before Parliament if sitting, or if not sitting, then within ten days after the commencement of the next ensuing session thereof.”

(2) Section eighty-eight of the Public Revenues Act, 1926, is hereby amended by inserting, after the word “abstract” wherever it occurs, the words “or Public Accounts”.

Ibid., p. 45

7. Section eighty-nine of the Public Revenues Act, 1926, is hereby amended as follows:—

Annual report
by Controller
and Auditor-
General.

(a) By repealing subsection one:

(b) By omitting from subsection two the words “forthwith examine that statement”, and substituting the words “in each year examine the Public Accounts received from the Treasury as provided in subsection two A of section eighty-five of this Act”:

Ibid., p. 45

(c) By omitting from paragraph (a) of subsection two the word "statement", and substituting the word "accounts":

(d) By repealing subsection four, and substituting the following subsection:—

"(4) The Controller and Auditor-General shall lay the said report before Parliament within fourteen days after the Public Accounts have been laid before Parliament."

Authorizing
Marine
Department
to operate
schools of
navigation.

8. (1) The Marine Department may—

(a) Establish, maintain, and operate schools of navigation:

(b) Make such charges as may be fixed by the Minister of Marine for any tuition or services provided by or in connection with any such school of navigation:

(c) Exercise such other powers as are reasonably necessary for the effective performance of the Department's functions under this section.

(2) This section shall be deemed to have come into force on the first day of February, nineteen hundred and forty-four.

Authorizing
Marine
Department
to operate
Stewart
Island ferry
service.

9. (1) The Marine Department may—

(a) Operate a steamer service for the carriage of passengers and cargo between the Bluff and Stewart Island and neighbouring ports:

(b) Make such charges as may be fixed by the Minister of Marine for the carriage of passengers and freight and for any other matters in connection with any such service:

(c) Exercise such other powers as are reasonably necessary for the effective performance of the Department's functions under this section.

(2) This section shall be deemed to have come into force on the first day of October, nineteen hundred and forty-five.

Date for
stamp duty
purposes of
instruments
requiring
consent of
Minister of
Lands or of
a Land Board.
See Reprint
of Statutes,
Vol. VII, p. 402

10. For the purposes of the Stamp Duties Act, 1923, the date of the execution of any instrument relating to any transaction for which the approval, consent, or permission of the Minister of Lands or of a Land Board or of both that Minister and a Land Board is required under any Act or regulations shall be deemed to be the date on which the approval, consent, or permission is given or the date of the actual execution of the instrument, whichever is the later.

11. Section forty-two of the Death Duties Act, 1921, is hereby amended by inserting in subsection one, after the words "gift duty", the words "with respect to any beneficial interest reserved thereby to the party making the settlement, or".

Extending exemption of marriage settlements from gift duty.

See Reprint of Statutes, Vol. VII, p. 378

12. (1) Section seventy-nine of the Death Duties Act, 1921, is hereby amended as follows:—

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

Ibid., p. 391

(a) By omitting from subsection one the word "duties" and substituting the words "gift duty and Native succession duty":

(b) By omitting from subsections two and three the word "administration" wherever it occurs.

(2) This section shall not apply with respect to any death duties payable in respect of the estate of any person who has died before the passing of this Act.

13. Section eighty-three of the Death Duties Act, 1921, is hereby amended by adding to subsection five the following proviso:—

Native succession orders not to be sent to Commissioner unless liable to duty.

Ibid., p. 392

"Provided that this subsection shall not apply in any case where the Registrar certifies in writing that the value of the property included in the succession order is less than two hundred pounds."

14. (1) Notwithstanding anything to the contrary in section nine of the Adhesive Stamps Act, 1939, any special stamps created under that section may be used for the stamping of receipts, and for that purpose each denomination shall have the same value as it has for postage purposes.

Special stamps may be used for stamping receipts.

1939, No. 10

(2) The reference in subsection three of the said section nine to postage revenue shall be deemed to include a reference to revenue derived from the stamping of receipts.

15. Section fifteen of the Customs Acts Amendment Act, 1939, is hereby amended by omitting from subsection one the words "seventy-five per centum", and substituting the words "forty per centum".

Decreasing additional export duty on uncoined gold.

1939, No. 30

16. (1) Section six of the Education Act, 1914, is hereby amended by omitting from subparagraph (iii) of paragraph (c) of subsection one, as substituted by subsection one of section two of the Education Amendment Act, 1938, the words "of one thousand pounds, increased by the sum of three shillings for each child

Increasing grants to Education Boards for general purposes.

See Reprint of Statutes, Vol. II, p. 1011
1938, No. 14

in average attendance at any public school within the district", and substituting the words "of such sum as shall be defined by regulations".

(2) This section shall come into force on the first day of January, nineteen hundred and forty-six.

Authorizing investment in war loans of moneys in Government Insurance Account.

See Reprint of Statutes, Vol. IV., p. 65 1939, No. 29

17. (1) Notwithstanding anything to the contrary in section twenty-eight of the Government Life Insurance Act, 1908, it shall be lawful, with the approval of the Board constituted under that Act, to invest any part of the moneys from time to time in the Government Insurance Account in securities charged upon the public revenues of New Zealand issued in respect of any loan raised or to be raised under the authority of the War Expenses Act, 1939, or of any Act amending that Act, or in securities issued in renewal or redemption or conversion of any such securities.

Gazette, 1941, Vol. II, p. 2694

(2) This section is in substitution for the Government Life Insurance (Investment) Emergency Regulations 1941, and those regulations are hereby accordingly revoked.

PART II

NATIONAL SECURITY TAX AND SOCIAL SECURITY CHARGE

Losses may be deducted from subsequent chargeable income under Social Security Act, 1938, although not incurred in business. 1938, No. 7

18. (1) Section one hundred and twenty-six of the Social Security Act, 1938, is hereby amended as follows:—

(a) By omitting the words "in any business carried on by him":

(b) By repealing the second proviso and substituting the following proviso:—

"Provided also that where, if a profit had been made from the transaction in which the loss was incurred, the amount of the profit would not have been subject to the charge imposed on income by this Part of this Act, no relief shall be given under this section in respect of that loss."

(2) This section shall apply with respect to losses incurred during the year ending on the thirty-first day of March, nineteen hundred and forty-six, and during every subsequent year.

19. (1) Section sixteen of the Finance Act, 1940, as amended by subsection one of section eight of the Finance Act, 1942, is hereby further amended by omitting from subsection two the words "one penny and one half-penny", and substituting the words "one half-penny".

Reducing
rate of
national
security tax.
1940, No. 6
1942, No. 2

(2) Section one hundred and thirteen of the Social Security Act, 1938, is hereby amended by inserting in paragraph (c) of subsection one, after the words "one penny", the words "and one half-penny".

Increasing
rate of
social security
charge.
1938, No. 7

(3) Section seventeen of the Finance Act, 1940, as amended by subsection two of section eight of the Finance Act, 1942, is hereby consequentially amended by omitting from subsection two the word "eight-pence", and substituting the word "tenpence".

Consequential
reduction in
combined
charge.

20. (1) The last preceding section shall apply with respect to the national security tax, social security charge, and combined charge on all salaries and wages derived in respect of any period after the twelfth day of May, nineteen hundred and forty-six. For the purposes of this section the expression "salaries and wages" includes all income to which section one hundred and eighteen of the Social Security Act, 1938, applies.

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

(2) Subject to the provisions of subsection three of this section, the last preceding section shall apply with respect to the national security tax, social security charge, and combined charge on all income (other than salaries and wages) derived (or deemed by the Social Security Act, 1938, or by any regulations thereunder to have been derived) during the year ending on the thirty-first day of March, nineteen hundred and forty-six, and during every subsequent year.

(3) The last preceding section shall not apply with respect to any instalments of the national security tax, social security charge, or combined charge that became due and payable, or are deemed by the Social Security Act, 1938, to have become due and payable, before the passing of this Act.

21. (1) Sections eight and nine of the Finance Act, 1942, are hereby consequentially repealed.

Consequential
repeals.

(2) Notwithstanding anything in this section, the said sections eight and nine shall continue to apply as if those sections were still in force with respect to all

salaries and wages derived in respect of any period ending on or before the twelfth day of May, nineteen hundred and forty-six, and with respect to all income other than salaries and wages derived (or deemed by the Social Security Act, 1938, or by any regulations thereunder to have been derived) during the year ended on the thirty-first day of March, nineteen hundred and forty-five, or during any earlier year.

Authorizing companies to adjust dividends in respect of altered national security tax and social security charge.

1939, No. 31

1942, No. 2

Repeal.

Abolishing social security registration fee.

1938, No. 7

Repeals.

Savings.

22. (1) Section twenty-one of the Social Security Amendment Act, 1939, as amended by section ten of the Finance Act, 1942, is hereby further amended by omitting from subsection one the word "eightpence", and substituting the word "tenpence".

(2) Section ten of the Finance Act, 1942, is hereby consequentially repealed.

23. (1) Section one hundred and eight of the Social Security Act, 1938, is hereby amended by repealing paragraph (a) thereof.

(2) Section one hundred and thirteen of the Social Security Act, 1938, is hereby consequentially amended by repealing paragraph (a) of subsection one.

(3) Sections one hundred and fourteen to one hundred and seventeen of the Social Security Act, 1938, are hereby consequentially repealed.

(4) All instalments of the registration fee that have become due and payable, before the commencement of this section, under any of the enactments hereby repealed, and all penalties that have been incurred or would, but for the repeal of any such enactment, have been incurred in respect of any such instalment (whether before or after the passing of this Act), shall be payable and may be recovered and enforced in all respects as if the said enactments were still in force.

(5) Any refund that could lawfully have been made on application before the commencement of this section in respect of any registration fee may be made in respect of any such fee, whether the fee is paid before or after the date of the commencement of this section, and whether application for the refund is made before or after that date.

(6) All proceedings in respect of offences committed against any enactment repealed by this section may be commenced, continued, and completed as if the said enactment were still in force.

(7) This section shall come into force on the first day of April, nineteen hundred and forty-six. Commencement.

PART III

LOCAL AUTHORITIES AND PUBLIC BODIES

24. 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. Validating expenditure by local authorities in connection with peace celebrations.

25. Whereas during the period which commenced on the first day of August, nineteen hundred and forty-one, and ended on the thirtieth day of September, nineteen hundred and forty-three, 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 the twenty-second day of November, nineteen hundred and forty-five, and made between the Board, the Council, and the Minister, it is provided that, instead of the payment 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:— Validating agreement between Tauranga Electric-power Board, Tauranga Borough Council, and the Crown.

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

Authorizing transfer to National Provident Fund of superannuation funds established by local authorities.

See Reprint of Statutes, Vol. VI, p. 43
Ibid., Vol. V, p. 433

26. (1) This section shall be read together with and deemed part of the National Provident Fund Act, 1926 (in this section referred to as the principal Act).

(2) Any local authority may make application, in accordance with the provisions of section twenty-two of the principal Act, to become a contributor to the National Provident Fund notwithstanding that it has established a superannuation fund under the Local Authorities Superannuation Act, 1908.

(3) The Board shall not accept any local authority as a contributor to the National Provident Fund under this section except on the special condition that it becomes a contributor to that Fund on behalf of all the persons who are contributors to the superannuation fund of that local authority and that all the assets of the superannuation fund shall become assets of the National Provident Fund.

(4) In fixing, for the purposes of any application under this section, any other terms and conditions under section twenty-four of the principal Act, the Board shall have regard to the rights and obligations of persons who at the time of the making of the application are contributors to the superannuation fund established by the local authority, and to the benefits to which any other persons may be entitled in respect of those contributors, and shall, so far as practicable, fix the terms and conditions so as to ensure that the rights of such contributors and other persons as aforesaid under the proposed pension scheme will be not less favourable to them than the rights to which they would be entitled if the local authority continued to maintain its superannuation fund.

(5) If the local authority, by special resolution under section twenty-five of the principal Act, determines to become a contributor to the National Provident Fund in accordance with the terms and conditions fixed by the Board as aforesaid, then, on the taking effect of the special resolution, the following provisions shall apply:—

(a) The superannuation fund established by the local authority shall be deemed to be abolished, and all the obligations of the local authority

and all the rights of annuitants, contributors, and other persons in respect thereof shall be deemed to be determined:

Provided that if at any time within three months after the taking effect of the special resolution any such contributor notifies the Superintendent, in writing, that he desires to continue to have the rights and benefits to which he was entitled in respect of the superannuation fund, the contributor shall, as from the taking effect of the special resolution, continue to be entitled to those rights and benefits, and shall not become entitled to any rights or benefits under the terms and conditions fixed as aforesaid:

- (b) All the assets of the superannuation fund shall, without transfer, conveyance, assignment, or other assurance, be deemed to have been transferred to the National Provident Fund:
- (c) All annuitants and other persons who, immediately prior to the abolition of the superannuation fund, were in receipt of retiring-allowances or other benefits therefrom shall thereafter and for so long as they would have been entitled to receive benefits from the superannuation fund be entitled to receive the same benefits from the National Provident Fund.

(6) The transfer of the superannuation fund of any local authority to the National Provident Fund in accordance with this section shall not affect any special resolution passed, at any time before such transfer, by the local authority pursuant to section two of the Local Authorities Superannuation Amendment Act, 1912, and notwithstanding such transfer the local authority may pay or, as the case may require, continue to pay out of its ordinary revenues any additional annual allowance provided for in the special resolution, and the provisions of the said section two shall, so far as applicable and with the necessary modifications, continue to apply with respect to every such allowance as aforesaid.

See Reprint
of Statutes.
Vol. V, p. 443

Issue of debentures by local authorities to State Advances Corporation before whole loan advanced. 1936, No. 12

See Reprint of Statutes, Vol. V, p. 360

27. Where the State Advances Corporation of New Zealand (in this section referred to as the Corporation) has pursuant to section twenty-eight of the State Advances Corporation Act, 1936, agreed to make a loan either out of the funds of the Corporation or out of the Housing Account to any local authority to enable it to acquire land as sites for workers' dwellings, for the erection of workers' dwellings, or for any other purpose in relation to workers' dwellings, the amount of any such loan may be paid to the local authority by such instalments and at such times as may be agreed upon between the Corporation and the local authority, and notwithstanding anything to the contrary in the Local Bodies' Loans Act, 1926, the local authority may issue a debenture or debentures for the whole amount of the loan at the time when the first instalment thereof is paid to the local authority.

PART IV

PUBLIC WORKS

This Part to be read with Public Works Act, 1928. Ibid., Vol. VII, p. 622

28. This Part of this Act shall be read together with and deemed part of the Public Works Act, 1928 (in this Part referred to as the principal Act).

Section 2 of Act (as to interpretation) amended.

29. (1) Section two of the principal Act is hereby amended by inserting, after the definition of the term "cattle", the following definition:—

" 'Construction' and 'execution', in relation to a work, include the establishment, constitution, and undertaking thereof; and 'construct' and 'execute' have a corresponding meaning:—"

(2) The said section two is hereby further amended by adding to the definition of "public work" and "work" the following paragraph:—

"(g) Any work or undertaking which the Governor-General by Order in Council declares to be a public work for the purposes of this Act:—"

(3) The Governor-General may from time to time, by Order in Council, declare any work or undertaking to be a public work for the purposes of the principal Act.

30. (1) The Governor-General is hereby empowered to take any land under the provisions of the principal Act for any of the following purposes:—

Acquisition of land for subdivision, &c.

- (a) Subdivision, development, improvement, regrouping, or better utilization:
- (b) Provision or preservation of amenities:
- (c) Public safety in respect of any public work.

(2) The Minister may carry out the subdivision of land, the regrouping of land, and the improvement and development of land for industrial, commercial, residential, and recreational purposes.

(3) The carrying-out of any of the purposes referred to in subsection one hereof shall be deemed to be a public work within the meaning of the principal Act, and, subject to the provisions of this section, the provisions of that Act shall apply with respect thereto accordingly.

(4) Nothing in section thirty-five of the principal Act shall apply in respect of any land which has been subdivided or otherwise dealt with as provided in subsection two hereof. The Minister may let the land for industrial, commercial, residential, or recreational purposes for a term not exceeding thirty-three years, and, if the Minister thinks fit, with perpetual or other rights of renewal, or the Minister may cause the land to be sold for the purpose of a private residence of the purchaser, on such terms as to the payment of the price thereof as the Minister may determine, either by private contract or by public application, or the Governor-General may by Proclamation set the land apart for the purposes of Part I of the Housing Act, 1919, or declare the land to be Crown land subject to the Land Act, 1924. While the Servicemen's Settlement and Land Sales Act, 1943, remains in force any land sold under the provisions of this section shall be sold at a price fixed under Part III of that Act by the Land Sales Court or by a Land Sales Committee.

See Reprint of Statutes, Vol. III, p. 798; Vol. IV, p. 622
1943, No. 16

31. For the purpose of sections twenty-two, twenty-three, twenty-eight, and thirty-five of the principal Act, where it is proposed to deal with the whole of the land comprised in any certificate of title issued under the Land Transfer Act, 1915, and not limited as to parcels, the description of the land contained in the certificate of title shall be deemed to be a sufficient identification

Survey not required when whole land in title dealt with.

See Reprint of Statutes, Vol. VII, p. 1162

of the land, and no survey or plan or certified map shall be necessary under any of those sections for the purposes of any notice, recommendation, memorial, Proclamation, Order in Council, certificate, or warrant:

Provided that nothing in this section shall be deemed to derogate from the provisions of section one hundred and seventy-eight of the Land Transfer Act, 1915.

Separate sums to be awarded for items of claim.

32. (1) The Court may not award a gross sum in respect of two or more items of any claim for compensation, but the Court shall in respect of each item of the claim award a particular sum as compensation to be paid to the claimant, subject to such conditions as it may think equitable, or determine that no compensation is payable in respect thereof.

Repeal.

(2) Section eighty-two of the principal Act is hereby repealed.

Date of valuation of land affected by middle line proclamation. 1944, No. 31

33. Section twenty-nine of the Finance Act (No. 3), 1944, is hereby amended by adding to paragraph (b) of subsection three the words "or five years before the date of entry on the land for the construction of the road, railway, or other public work, whichever is the later".

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

34. (1) Subsection two of section thirty-one of the Finance Act (No. 3), 1944, is hereby amended by inserting in paragraph (e), after the word "apportionment", the words "or allocation".

(2) The said section thirty-one is hereby further amended by adding the following subsections:—

"(12) Agreements may be made under this section as well in respect of works that have been completed or partially completed as in respect of works not commenced.

"(13) The Main Highways Board or the Soil Conservation and Rivers Control Council may be a party to an agreement with any local authority under this section in relation to any work or scheme which in the opinion of the Minister of Finance and the Minister of Works is of both national and local importance in the same manner and to the same effect as if the Board or the Council were the Minister of Works."

Transfer of existing public works.

35. (1) Notwithstanding anything to the contrary in the principal Act or in any other Act, any existing public work or part of any existing public work may be disposed of by the Minister to a local authority,

or by a local authority to the Minister or another local authority, for a public work, whether of the same kind or not, if reasonable provision for satisfying the requirements of the public interest in that work will continue to exist.

(2) Any agreement relating to the sale and purchase of a public work pursuant to this section may contain such provisions as the Minister and the local authority, or the two or more local authorities, think fit, and all the provisions of section thirty-one of the Finance Act (No. 3), 1944, shall apply as if any agreement made under this section had been made under that section.

1944, No. 31

(3) In so far as any agreement under this section involves a change of the ownership of any land, the land may be taken by the local authority or the Minister, as the case may require, by Proclamation under section twenty-three of the principal Act, and the provisions of the principal Act as to the disposal of land held, taken, purchased, or acquired for a public work shall not apply.

36. (1) Section thirty-four of the Finance Act (No. 3), 1944, is hereby amended as from the passing of that Act by adding the following subsection:—

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

“(9) In addition to the rights to compensation conferred by section forty-two of the principal Act any person injuriously affected by the construction of the works referred to in the preamble to this section or by the exercise of any of the powers conferred by the last preceding section shall, subject to the provisions of subsection two of the said section forty-two, be entitled to full compensation in respect thereof to be claimed and determined as provided in this section. Without limiting the generality of the rights conferred by this subsection, a person shall be deemed to have been injuriously affected by reason of any of the aforesaid acts within the meaning of this subsection if he has suffered an injury by reason of anything which would have been a tort if it had been done without statutory authority.”

(2) The said section thirty-four is hereby further amended by omitting from subsection four the words “ twelve months ”, wherever they occur, and substituting in each place the words “ sixteen months ”.

PART V

MISCELLANEOUS

Retrospective
operation of
certain orders
of the
Government
Railways
Industrial
Tribunal.
1944, No. 2

37. (1) Notwithstanding anything to the contrary in section eighteen 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 the first day of February, nineteen hundred and forty-five, and expressed as coming into force on or from the thirtieth day of June, nineteen hundred and forty-four, 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.

General
increase of
salaries of
Government
servants from
30th June,
1944.

38. (1) The enactments specified in the Schedule to this Act are hereby amended, as from the thirtieth day of June, nineteen hundred and forty-four, 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 the thirtieth day of June, nineteen hundred and forty-four (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 the month of March, nineteen hundred and forty-five), shall be deemed to be and to have been validly and lawfully made if they do not exceed in any case the rate of seventy-five pounds a year.

General
increase of
salaries of
employees of
educational
authorities.

39. 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 the thirtieth day of June, nineteen hundred and forty-four (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. 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 the thirty-first day of March, nineteen hundred and forty-five, 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.

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

See Reprint of Statutes, Vol. II, p. 1007

41. The Minister of Finance may, if he thinks fit, direct with respect to any person who retired from any office or position between the thirty-first day of March, nineteen hundred and thirty-four, and the twenty-eighth day of September, nineteen hundred and thirty-four (being the date of the passing of the Finance Act (No. 2), 1934) that Part I 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.

Provision as to salaries of public servants who retired before passing of Finance Act (No. 2), 1934.
1934, No. 12

42. (1) Each Magistrate in New Zealand shall be paid a salary at the rate of eleven hundred pounds a year.

Salaries of Magistrates.

(2) This section is in substitution for section eight of the Magistrates' Courts Act, 1928, and that section, and so much of the First Schedule to the Finance Act, 1932, as relates to that section, are hereby repealed.

Repeal.
See Reprint of Statutes, Vol. II, p. 100
1932, No. 11

(3) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-five.

Salaries of nominated members of Court of Arbitration. See Reprint of Statutes, Vol. III, p. 973

Date of coming into force of regulations under Post and Telegraph Act, 1928. Ibid., Vol. VI, p. 936

Date of coming into force of scales of salaries of Public Service. 1944, No. 31 See Reprint of Statutes, Vol. VII, p. 545

Date of coming into force of regulations as to salaries and allowances under Education Act, 1914. 1944, No. 31

Extending duration of Part V of Finance Act (No. 3), 1944.

Date of next quinquennial census. See Reprint of Statutes, Vol. I, p. 767

Repeal. 1940, No. 6

43. (1) Section seventy-three of the Industrial Conciliation and Arbitration Act, 1925, is hereby amended by omitting from subsection one the words "seven hundred and fifty pounds", and substituting the words "eight hundred and twenty-five pounds".

(2) This section shall be deemed to have come into force on the first day of April, nineteen hundred and forty-five.

44. Any regulations under Division III of the Post and Telegraph Act, 1928, that may be made after the passing of this Act shall come into force on a date to be specified therein in that behalf (whether before or after the date on which they are made), and if no such date is specified, shall come into force on the date of publication in the *Gazette* of a notification of the making of the regulations.

45. Section thirty-seven of the Finance Act (No. 3), 1944, is hereby amended, as from the passing of that Act, by inserting, after the words "Any regulations under the Public Service Act, 1912", the words "or any Order in Council under section nineteen of the Appropriation Act, 1920".

46. Section thirty-eight of the Finance Act (No. 3), 1944, is hereby amended, from the passing of that Act, by omitting the words "but before the thirty-first day of March, nineteen hundred and forty-five".

47. Section twenty-three of the Finance Act (No. 3), 1944, is hereby repealed.

48. (1) The census which by section four of the Census and Statistics Act, 1926, is required to be taken in the year nineteen hundred and forty-six shall not be taken, and the next census to be taken in accordance with that section shall be taken in the year nineteen hundred and fifty-one.

(2) Section thirty-six of the Finance Act, 1940, is hereby repealed.

49. (1) For the purposes of this section, unless the context otherwise requires, the expression "Member of the Forces" has the same meaning as in the Electoral Amendment Act, 1940.

(2) As soon as practicable after the passing of this Act the Minister of Defence shall, for the purposes of the Representation Commission established under the Electoral Amendment Act, 1945, give a certificate showing the number of members of the Forces (exclusive of Maoris) who on the twenty-fifth day of September, nineteen hundred and forty-five, were outside New Zealand.

(3) A certificate under this section shall be accepted by the Representation Commission as final.

(4) In computing the adult population of New Zealand for the purposes of section three of the Electoral Amendment Act, 1945 (which relates to the functions of the Representation Commission), there shall be added to the adult population as ascertained as the result of the census taken on the date aforesaid a number equal to the number of members of the Forces (exclusive of Maoris) certified as aforesaid to have been on that date outside New Zealand, and the total shall, for the purposes of the said section, be deemed to be the adult population of New Zealand.

(5) For the purpose of fixing the boundaries of the several electoral districts the Representation Commission shall, in such manner as it thinks fit, allocate to the appropriate electoral districts if practicable, and, if not, shall allocate proportionately to the several electoral districts—

- (a) The members of the Forces (exclusive of Maoris) certified as being outside New Zealand as aforesaid;
- (b) The adult members of the Forces (exclusive of Maoris) who were residing in Armed Forces' establishments in New Zealand on the night of the said census; and
- (c) The adult persons (exclusive of Maoris) who at the date of the said census were absent from their usual places of residence for

Representation Commission to take servicemen into account in making next division of New Zealand into electoral districts.
1940, No. 21
1945, No. 10

Serial number
1944/8
(Reprint)

the purpose of complying with obligations imposed on them under the Industrial Man-power Emergency Regulations 1944.

(6) For the purpose of fixing the boundaries of the several electoral districts no account shall be taken of enemy prisoners of war or of persons who at the date of the said census were detained in custody under the Aliens Emergency Regulations 1940.

Serial number
1940/273

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

1945, No. 2
1932, No. 8

50. (1) Section eighteen of the Finance Act, 1945, is hereby amended by adding thereto the following paragraph:—

“(c) The moneys became owing in the course of a *bona fide* mercantile current account, either on account of goods sold by the trading company as an agent or on account of goods supplied to the company.”

(2) Section fifty-seven of the National Expenditure Adjustment Act, 1932, is hereby amended by repealing subsection two, and substituting the following subsection:—

“(2) The Governor-General may from time to time, by Order in Council, exempt any trading company or class of trading companies from the operation of this Part of this Act either generally or in respect of any deposits or class of deposits and either unconditionally or upon or subject to such conditions as may be specified in the Order in Council. Any such Order in Council may in like manner be at any time amended or revoked.”

51. (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 thirty-four of the Savings-banks Act, 1908, the trustees of the New Plymouth Savings Bank may make investments under the said section thirty-four 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

Authorizing trustees of New Plymouth Savings Bank to invest in debentures issued by New Plymouth Fire Board.
See Reprint of Statutes, Vol. VIII, p. 153

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 authorize the investment in securities of the Board of any moneys exceeding in the aggregate the sum of six thousand pounds, or to increase the total amount that may be invested by the trustees under the said section thirty-four.

(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. (1) Any local authority or other public body, any corporation sole, any company or other incorporated body, any unincorporated body of persons, any trustee or trustees (including any statutory trustee or trustees or board of trustees), or any other person may from time to time, unless expressly prohibited by any Act or by any instrument of trust, make donations or grants for the purposes of any fund (in this section referred to as the fund) which is or may hereafter be established for the endowment of a Chair of Obstetrics and Gynæcology at any constituent college of the University of New Zealand.

Authorizing local authorities and others to contribute to any fund for endowment of Chair of Obstetrics and Gynæcology.

(2) For the purposes of this section, "local authority" means a local authority within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act or of any Order in Council thereunder, or by virtue of the provisions of any other Act.

See Reprint of Statutes, Vol. V, p. 415

(3) Notwithstanding anything to the contrary in the Savings-bank Act, 1908, the trustees of any savings-bank may from time to time make contributions to the fund out of the surplus profits of the bank.

Ibid., Vol. VIII, p. 142

(4) All contributions made to the fund before the passing of this Act that would have been valid and lawful if made after the passing of this Act shall be deemed to have been validly and lawfully made.

Expenses of
Regional
Planning
Councils.

See Reprint
of Statutes,
Vol. V, p. 415

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

“Local authority” means a local authority within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act, or of any Order in Council thereunder, or by virtue of any other Act:

“Regional Planning Council” means a body established in any region in New Zealand by the joint action of local authorities and other locally organized 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 four of this section, 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 two of the section, 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.

54. Section twenty-nine of the Meat Act, 1939, is hereby amended by adding the following new subsection:—

“(5) The issue or renewal of any license under this section shall be subject to such conditions as the Minister, or the Meat-producers Board with the authority of the Minister, may impose.”

55. Section sixteen of the Finance Act (No. 2), 1940, is hereby amended as from the passing of that Act by repealing subsection four, and substituting the following subsection:—

“(4) If the contributor is during the period of postponement appointed (whether permanently or temporarily) to any service in respect of which he is

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

1939, No. 19

Section 16 of Finance Act (No. 2), 1940, amended.

1940, No. 19

required to be or entitled (whether unconditionally or otherwise) to become a contributor to any of the said Funds, and during or after the period of postponement, but before he has accepted a retiring-allowance or a refund of his contributions, becomes a contributor to that Fund as from the date of that appointment, the period of his service after that appointment shall be deemed for superannuation purposes to be continuous with the period of his service before his retirement. If in any such case the Fund to which he so becomes a contributor is not the Fund to which he was a contributor at the time of his retirement, the amount of his contributions in the last-mentioned Fund shall be transferred to his credit in the Fund to which he becomes a contributor, and the provisions of section one hundred and twenty of the Public Service Superannuation Act, 1927, shall, so far as they are applicable and with any necessary modifications, apply accordingly."

See Reprint
of Statutes,
Vol. VII, p. 612

War bonus to
superannuitants
re-employed
during war
period.

Ibid., pp. 574,
593

56. 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 two of section thirty-three or subsection two of section seventy-eight 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. Section twenty-nine of the Social Security Act, 1938, is hereby amended by adding the following subsection:—

“(3) The payment of a family benefit shall not operate so as to take away or restrict any liability imposed by the Destitute Persons Act, 1910, on any person for the maintenance of any other person, or so as to affect the power of a Magistrate to make any maintenance order under that Act.”

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

1938, No. 7

See Reprint
of Statutes,
Vol. II, p. 896

SCHEDULE

Schedule.

ENACTMENTS AMENDED

Section 38

Title of Enactment.	Number of Section, &c., affected.	Nature of Amendment.
1920, No. 31— The Civil List Act, 1920 (See Reprint of Statutes, Vol. I, p. 1027)	Section 22 (1) (a) ..	By inserting, after the words “eight hundred”, the words “and seventy-five”.
	Section 22 (1) (b) ..	By inserting, after the words “six hundred”, the words “and seventy-five”.
	Section 22 (1) (c) ..	By inserting, after the words “eight hundred”, the words “and seventy-five”.
	Section 22 (1) (d) ..	By inserting, after the words “six hundred”, the words “and seventy-five”.
1926, No. 13— The Public Revenues Act, 1926 (See Reprint of Statutes, Vol. VII, p. 13)	Section 6	By inserting, after the words “thirteen hundred”, the words “and seventy-five”.
1944, No. 7— The Finance Act (No. 2), 1944	Section 12 (1) (a) ..	By inserting, after the words “fifteen hundred”, the words “and seventy-five”.
	Section 12 (1) (b) ..	By inserting, after the words “twelve hundred”, the words “and seventy-five”.