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## 1953, No. 115

Title.

AN ACT to make provision with respect to public finance and other matters. [27 November 1953]

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

Short Title.

1. This Act may be cited as the Finance Act (No. 2) 1953.

## PART I

## PUBLIC REVENUES

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

“Minister” means the Minister of Defence; and includes any person for the time being authorized to exercise or perform any of the Minister’s powers or functions under this section:

“Serviceman” means a person to whom the Minister has granted a war service gratuity before the passing of this Act in respect of his service in connection with the Second World War or before or after the passing of this Act in respect of his service in connection with the emergency in Korea.

(2) The total war service gratuity that may be granted in respect of any serviceman who is in receipt of a pension under the War Pensions Act 1943 as a result of his service shall be not less than the appropriate amount hereinafter specified, that is to say—

(a) Where the war pension is a permanent pension for total disablement, the sum of two hundred pounds:

Supplementa-  
tion of war  
service  
gratuities for  
World War II  
and Korea.

1943, No. 22

- (b) Where the war pension is a permanent pension for partial disablement, a sum bearing to two hundred pounds the same proportion as the amount of the pension bears to the amount of the permanent pension to which the member would be entitled if he were totally disabled:

Provided that where a permanent pension for partial disablement is increased or is subsequently adjusted to become payable for total disablement, the war service gratuity already paid to the member may be further supplemented in accordance with this paragraph, but so that the aggregate amount so paid shall not exceed two hundred pounds:

- (c) Where the war pension is a temporary pension, a sum representing the amount of gratuity payable for the member's service plus ten per cent, but so that the aggregate amount shall not exceed the amount to which the serviceman would have been entitled if the pension had been permanent:

Provided that where the temporary pension is converted into a permanent pension for total or partial disablement, the war service gratuity already paid to the serviceman under this paragraph may be further supplemented in accordance with paragraph (a) or paragraph (b) of this subsection.

(3) Subject to the provisions of this section, where any serviceman has died, the Minister may in his discretion grant a war service gratuity in accordance with this section, or any part of such a gratuity, to or for the benefit of such dependant or dependants of the serviceman, or to such other person or persons, in such manner, and in such proportions, as the Minister thinks fit.

- (4) Where the death of the serviceman—

(a) Is attributable to his service, whether within or outside New Zealand; or

(b) Has occurred during his service outside New Zealand,—

the total war service gratuity that may be granted, including any amount granted under subsection three of this section, shall be not less than two hundred pounds.

(5) Where the serviceman was at the date of his death in receipt of a war pension, in any case to which subsection four of this section does not apply, the total war service gratuity that may be granted, including any amount granted under subsection three of this section, shall be not less than the appropriate amount specified in subsection two of this section, according to the nature of the war pension being paid at the date of death.

(6) Any money granted by way of war service gratuity under subsection three of this section shall be deemed not to form part of the estate of the deceased serviceman.

(7) Payment of any amount under this section shall be made by direct payment to the person to whom it is granted or by depositing the amount in an ordinary Post Office Savings Bank account.

(8) The following regulations are hereby revoked:

Serial No.  
1945/172

(a) The War Service Gratuities Emergency Regulations 1945:

Serial No.  
1947/179

(b) The War Service Gratuities Emergency Regulations 1945, Amendment No. 1:

Serial No.  
1949/45

(c) The War Service Gratuities Emergency Regulations 1945, Amendment No. 2:

Serial No.  
1950/4

(d) The War Service Gratuities Emergency Regulations 1945, Amendment No. 3:

Serial No.  
1950/49

(e) The War Service Gratuities Emergency Regulations 1945, Amendment No. 4.

Validating transfer to Canteen Fund of New Zealand's share of profits of British Commonwealth Occupation Forces Canteens Service.  
1947, No. 63

3. The payment during the present financial year into the Canteen Fund established under the Patriotic and Canteen Funds Act 1947 from the Deposits Account within the Public Account of the sum of seventy-one thousand seven hundred and twenty-five pounds eight shillings and eightpence, being New Zealand's share in the distribution of the realized profits of the British Commonwealth Occupation Forces Canteens Service, is hereby validated and declared to have been lawfully made.

Validating excess unauthorized expenditure.  
See Reprint of Statutes, Vol. VII, p. 32  
1947, No. 6

4. 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 fifty-three, in excess of the limits prescribed by subsection three of that section (as substituted by section seven of the Finance Act 1947) are hereby declared to have been lawfully issued and paid.

5. Section twenty-five of the Marginal Lands Act 1950 is hereby amended by repealing subsection two.

Abolishing separate statement of land settlement accounts as to marginal lands. 1950, No. 76

6. All payments made before the twentieth day of June, nineteen hundred and fifty-two (being the date of the commencement of the Magistrates' Travelling Allowances Regulations 1952), that would have been lawful if those regulations had been in force when they were made are hereby validated and declared to have been lawfully made.

Validating Magistrates' travelling allowances paid in anticipation of regulations. Serial No. 1952/125

7. (1) Where the Department of Agriculture exercises or proposes to exercise any function in relation to any primary products, foodstuffs, or goods, the Minister of Agriculture may enter into an agreement with such persons as in the opinion of the Minister are representatives of the industry concerned, providing—

Establishment of separate industry accounts under Marketing Act 1936.

(a) For the keeping by the Department of a separate account for the purpose of recording, in accordance with the agreement, the receipts and expenditure of the Department in relation to those primary products, foodstuffs, or goods; and

(b) For the holding of any surplus which may from time to time accrue in the separate account for the benefit of the industry concerned.

(2) Where any such agreement has been entered into by the Minister of Agriculture before or after the passing of this Act, or by any other Minister before the passing of this Act, there may from time to time, without further appropriation than this section, be paid out of the appropriate account kept under the Marketing Act 1936 such sums as the Minister of Agriculture, after consultation with representatives of the industry concerned, may approve.

1936, No. 5

(3) Any money paid under subsection two of this section to any Board or Commission or other body established in connection with the industry concerned may be expended by that body for such purposes for the benefit of the industry as may be directed or approved by the Minister of Agriculture.

(4) All acts done before the passing of this Act that would have been valid if this section had been in force when they were done, and had conferred the same powers and functions on every other Minister as on the Minister of Agriculture, are hereby validated and declared to have been lawfully done.

1948, No. 78

(5) This section is in substitution for section five of the Finance Act (No. 2) 1948, and that section is hereby accordingly repealed.

Bobby Calf  
Pool Account  
and Bobby Calf  
Stabilization  
Account  
amalgamated  
as the Bobby  
Calf Industry  
Reserve  
Account.

8. (1) The following accounts are hereby abolished, namely:

(a) The Bobby Calf Pool Account which is kept in accordance with an agreement made in the year nineteen hundred and forty-two between the New Zealand Government and the New Zealand Bobby Calf Pools Central Executive:

(b) The Bobby Calf Stabilization Account which is kept in accordance with the agreement validated by section four of the Finance Act 1946, which agreement was made in the year nineteen hundred and forty-three between the New Zealand Government and the Farmers' Federation.

1946, No. 16

(2) All moneys standing to the credit of either of the said accounts shall, without further authority than this section, be transferred to a new account within the Meat Industry Account, to be known as the Bobby Calf Industry Reserve Account, which account is hereby established.

(3) All moneys which, if this section had not been passed, would have been debited or credited to the Bobby Calf Pool Account or the Bobby Calf Stabilization Account shall be debited or credited to the Bobby Calf Industry Reserve Account.

Validating loan  
by New Zealand  
Meat Producers  
Board for  
preliminary  
expenses of  
Southland  
Farmers'  
Freezing  
Company  
Limited.

9. The payment by the New Zealand Meat Producers Board out of its funds during the two financial years ending on the thirtieth day of June, nineteen hundred and fifty-three, of sums amounting to six thousand four hundred and four pounds nine shillings to the Southland Farmers' Freezing Company Limited, as a loan to be applied towards the preliminary expenses of that company, is hereby validated and declared to have been lawfully made.

10. (1) This section shall be read together with and deemed part of the Customs Act 1913.

(2) This section shall be deemed to have come into force on the twenty-sixth day of November, nineteen hundred and fifty-three.

(3) On the commencement of this section and thereafter while this section remains in force, but subject to the provisions of the Customs Acts, Customs duties shall be levied, collected, and paid on goods of the kinds or classes mentioned in Part II of the Schedule to this Act in accordance with the following provisions, namely:

(a) On such goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the commencement of this section, the rates of Customs duties shall be the rates set forth in column No. 1 of Part II of that Schedule:

(b) On such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the commencement of this section, the rates of Customs duties shall be the rates set forth in column No. 2 of Part II of that Schedule.

(4) So much of the existing Tariff (being the First Schedule to the Customs Acts Amendment Act 1934, as amended by section three of the Customs Acts Amendment Act 1939 and by the Customs Tariff Amendment Order (No. 4) 1951) as is set out in Part I of the Schedule to this Act is hereby repealed, and Part II of that Schedule is hereby substituted therefor, and shall be deemed to form part of the Tariff.

(5) The foregoing provisions of this section are in substitution for section three of the Customs Acts Amendment Act 1939, and that section and the First Schedule to that Act are hereby accordingly repealed, and the Customs Tariff Amendment Order (No. 4) 1951 is hereby accordingly revoked.

(6) There shall be paid into a Deposit Account within the Public Account out of the money received under Tariff item numbered 394 (7) as Customs duties in respect of motor spirits the sum of threepence in respect of each gallon of motor spirits imported into

Alteration of  
Customs Tariff  
with respect to  
motor spirits.

See Reprint  
of Statutes,  
Vol. VII, p. 97

1934, No. 14

1939, No. 30

Serial No.  
1951/189

New Zealand or entered therein for home consumption after the commencement of this section, and before the first day of April, nineteen hundred and fifty-four.

(7) All money paid into the Deposit Account pursuant to subsection three of this section shall on or after the first day of April, nineteen hundred and fifty-four, without further appropriation than this section, be paid out of that Deposit Account into the National Roads Fund.

Partial refunds  
of motor  
spirits tax.  
1949, No. 7

**11.** (1) Section sixty-two of the Transport Act 1949 is hereby amended by omitting from paragraph (a) of subsection three the word "sixpence", and substituting the word "ninepence".

(2) Notwithstanding anything in subsection one of this section, the provisions of subsection three of section sixty-two of the Transport Act 1949 shall continue to apply with respect to all motor spirits purchased by the consumer before the commencement of this section as if this section had not been passed.

(3) This section shall be deemed to have come into force on the twenty-sixth day of November, nineteen hundred and fifty-three.

Levies payable  
in respect of  
wheat research.  
1952, No. 12

**12.** Section seventeen of the Scientific and Industrial Research Act 1952 is hereby amended as follows:

(a) By omitting from paragraph (a) of subsection four, and also from paragraph (b) and paragraph (c) of the same subsection, the words "twopence halfpenny", and substituting in each case the word "fourpence":

(b) By omitting from subsection eight the words "nineteen hundred and fifty-three", and substituting the words "nineteen hundred and fifty-eight".

## PART II

### HOUSING

**13.** This Part of this Act shall be read together with and deemed part of Part I of the Housing Act 1919 (in this Part referred to as the principal Act).

This Part to  
be read with  
Housing  
Act 1919.

See Reprint  
of Statutes,  
Vol. III, p. 798

Interpretation.

**14.** For the purposes of this Part of this Act and of the principal Act, unless the context otherwise requires,—



“Owner”, in relation to any land in respect of which there is registered an easement certificate issued under section fifteen of this Act, means the person (including the Crown) for the time being entitled to the rack rent thereof or who would be so entitled if the land were let at a rack rent; and does not include the Crown in any case where any agreement for sale or licence to occupy under section twenty-three or section twenty-four of the Finance Act 1950 is for the time being in force in respect of the land:

1950, No. 93

“Pipe line” means any system of pipes for the passage or disposal of water or storm water or sewage; and includes a septic tank system and a communal water supply system.

**15.** Subject to the provisions of this Part of this Act, the Corporation may issue the following classes of easement certificates:

Corporation may issue easement certificates.

- (a) Pipe line certificates:
- (b) Right of way certificates:
- (c) Party wall certificates.

**16.** (1) The Corporation may at any time issue a pipe line certificate in any case where—

Pipe line certificates.

- (a) Any pipe line has been constructed by the Crown over or through land all of which, at the time of the construction, is owned by the Crown and has been acquired by the Crown for the purposes of Part I of the Principal Act; and
  - (b) The pipe line serves or is (in the opinion of the Board) intended to serve several parcels of land; and
  - (c) One or more of the parcels of land has been disposed of by way of sale under Part I of the principal Act (whether before or after the commencement of this Act).
- (2) Every such pipe line certificate shall—
- (a) Be executed by the Corporation:
  - (b) Specify the land over or through which the pipe line passes and the several parcels of land which are served or (in the opinion of the Board) are intended to be served by the pipe line:

- (c) Specify the nature of the pipe line:
- (d) Have endorsed thereon or refer to a diagram showing the several parcels of land served or (in the opinion of the Board) intended to be served by the pipe line, and the land over or through which the pipe line has been constructed.

(3) While any pipe line certificate remains registered in accordance with section nineteen of this Act against the titles to the land to which the certificate relates, unless the certificate otherwise provides, the following provisions shall apply:

- (a) The owner for the time being of every parcel of land specified in the certificate as being served or intended to be served by the pipe line shall have a right to the free and uninterrupted use of the pipe line; and a right, for himself and his servants and agents, after giving reasonable notice, to enter upon any land shown in the certificate as land over or through which the pipe line passes and (so far as is reasonably necessary for the purpose) on other land to which the certificate relates for the purpose of relaying or effecting necessary repairs to the pipe line, subject to the restoration as nearly as is reasonably possible of the surface of the land to its former condition:
- (b) The owner for the time being of any land specified in the certificate as being land over or through which the pipe line passes shall afford to the persons specified in paragraph (a) of this subsection the full and free exercise of the rights specified in that paragraph in respect of that land:
- (c) The owner for the time being of each parcel of land specified in the certificate as being served or intended to be served by the pipe line may require and enforce reasonable contribution from all or any other such owners in respect of the cost of executing, providing, and doing all necessary relaying of or repairs to the pipe line, and all things required in respect of the pipe line by any local authority having statutory powers in respect thereof:

Provided that, where relaying or repairs are rendered necessary by the act or default of any one or more of the owners, he or they shall bear the whole cost thereof.

(4) Where it is not practicable to show the true course of any pipe line in any pipe line certificate its position shall be indicated as nearly as possible in the certificate; and, until the contrary is proved, the course so indicated shall be deemed to be the true course. No action shall lie against the Crown under Part XI of the Land Transfer Act 1952 by reason of any pipe line certificate registered under this Part of this Act not indicating the true course of any pipe line referred to therein.

1952, No. 52

17. (1) The Corporation may at any time issue a right of way certificate in any case where,— Right of way certificates.

(a) In the opinion of the Board, any right of way for the use of pedestrians or vehicles from any legally created road or street or from any land used as a road or street to any parcels of land acquired for the purposes of Part I of the principal Act passes over other land so acquired; and

(b) After the right of way came into existence, one or more of those parcels of land has been disposed of by way of sale under Part I of the principal Act (whether before or after the commencement of this Act).

(2) Every such right of way certificate shall—

(a) Be executed by the Corporation:

(b) Specify the several parcels of land served by the right of way and the land over which the right of way exists:

(c) Have endorsed thereon or refer to a diagram showing the several parcels of land served by the right of way and the land over which the right of way exists.

(3) While any right of way certificate remains registered in accordance with section sixteen of this Act against the titles to the land to which the certificate relates, unless the certificate otherwise provides, the following provisions shall apply:

- (a) The owner for the time being of any parcel of land specified in the certificate as being served by the right of way shall have the full and free right and liberty for himself, his tenants, agents, workmen, licensees, and invitees (in common with all other persons having the like right) from time to time and at all times by day or night to pass and repass over the land specified in the certificate as land over which the right of way exists with or without domestic animals of any kind and, where practicable, with carriages, vehicles, and implements of any kind:
- (b) The owner for the time being of any land specified in the certificate as being land over which the right of way exists shall afford to the persons specified in paragraph (a) of this subsection the full and free exercise of the rights specified in paragraph (a) of this subsection in respect of that land:
- (c) The owner for the time being of any parcel of land specified in the certificate as being served by the right of way may require and enforce reasonable contribution from all or any other such owners in respect of the cost of executing, providing, and doing all or any of the things necessary for the proper maintenance or reconstruction of the right of way or lawfully required in respect thereof by any local authority having jurisdiction in the matter.

Party wall certificates.

**18.** (1) The Corporation may at any time issue a party wall certificate in respect of a party wall in any building if—

- (a) The building was erected under or required for the purposes of Part I of the principal Act; and
- (b) The party wall separates two or more separate dwellings within the building; and
- (c) One or more of the separate dwellings has been disposed of by way of sale under Part I of the principal Act (whether before or after the commencement of this Act).

(2) Every such party wall certificate shall—

- (a) Be executed by the Corporation:

- (b) Specify the party wall to which the certificate relates, the land which is the site of the wall, the separate dwellings of which the party wall forms part, and the land appurtenant to those dwellings:
  - (c) Specify the dwelling or dwellings which have been disposed of by way of sale under Part I of the principal Act and the date of sale in each case:
  - (d) Have endorsed thereon or refer to a diagram showing the party wall, dwellings, and land specified in the certificate.
- (3) While any party wall certificate remains registered in accordance with section nineteen of this Act against the titles to the land to which the certificate relates, unless the certificate otherwise provides, the following provisions shall apply:
- (a) The owner for the time being of any land on which any part of the party wall forming part of his dwelling is situated shall have the full, free, and uninterrupted right to the use and enjoyment for the purposes of a party wall of any other land shown in the certificate as part of the site of the party wall, and of the portion of the party wall erected on that land:
  - (b) The maintenance, repair, and reinstatement of the part of any party wall which separates any two dwellings shall be borne and done at the joint expense of the owners of the land on which those dwellings are situated, unless any such work has been rendered necessary by the act or default of either of those owners alone, in which event the owner responsible or in default shall bear the whole cost thereof:
  - (c) No owner of any land on which part of any party wall is situated shall, without the consent of the owner of every piece of land on which any other part of the party wall is situated, make any addition to the party wall or impose any additional weight upon it or otherwise expose it to risk of damage.

19. (1) Any easement certificate issued by the Corporation as aforesaid shall upon presentation for registration be registered by the District Land Registrar

Registration  
of easement  
certificates.

or Registrar of Deeds against the title to all land indicated in the certificate as affected thereby; and shall be so registered without production of the duplicate certificate of title or other document of title relating to the land if the Corporation is unable to produce the same. An easement certificate shall not be registered as aforesaid unless there is a registered title to all land indicated in the certificate as affected thereby.

(2) Any easement certificate may be registered as aforesaid notwithstanding that Her Majesty the Queen is the sole registered proprietor of all land indicated in the certificate as affected thereby.

(3) Any easement certificate may be varied, or may be cancelled in respect of all or any of the land indicated in the certificate as affected thereby,—

(a) By the issue by the Corporation of a further similar certificate specifying the manner in which the easement certificate is to be varied or the extent to which the certificate is to be cancelled:

(b) By consent of the owners for the time being of all the land against the title to which the certificate is for the time being registered:

(c) By order of the Supreme Court made, subject to subsection six of this section, on application to the Supreme Court in that behalf.

(4) Any certificate, consent, or order to which subsection three of this section relates shall, upon presentation for registration, be registered by the Registrar as if it were an easement certificate.

(5) A registration fee of one pound shall be payable on any certificate, consent, or order which may be registered under this section.

(6) The issue by the Corporation of any certificate which may be registered under this section shall—

(a) Before the expiration of twelve years from the date of the registration of the certificate under this section be sufficient evidence in the absence of proof to the contrary that the requirements of this Part of this Act in respect of the certificate have been complied with:

(b) After the expiration of twelve years from that date be conclusive evidence that those requirements have been complied with.

(7) Notwithstanding any rule of law or enactment to the contrary, any easement certificate registered under this section shall be deemed to be binding on any prior or subsequent mortgagee of any of the land or of any interest in any of the land affected by the certificate, and no consent under the Municipal Corporations Act 1933 or otherwise shall be necessary to the issue or registration thereof. 1933, No. 30

(8) Any person in possession of the certificate of title or other document of title to land affected by any certificate issued under this section shall, upon receiving notice from the Registrar in that behalf, deliver up to him that certificate of title or other document for the entry thereon of an appropriate memorial; and every person who refuses or neglects so to deliver up any such instrument shall be liable on summary conviction to a fine not exceeding fifty pounds.

(9) The Registrar shall not be concerned to inquire as to the truth of any statement contained in any certificate presented for registration under this section and no action shall lie against the Crown or the Registrar or any other person (other than the Corporation) on behalf of the Crown in respect of any such registration.

(10) No person shall have any claim against the Crown under Part XI of the Land Transfer Act 1952 by reason of any omission, mistake, or misfeasance of any person other than the Registrar, or his officers or clerks, in relation to the registration of a certificate under this section. 1952, No. 52

### PART III

#### LOCAL AUTHORITIES AND PUBLIC BODIES

20. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend moneys out of its general fund or account in connection with public functions of farewell to Their Excellencies Lord and Lady Freyberg and public functions of welcome to Their Excellencies Sir Willoughby and Lady Norrie.

Validating expenditure by local authorities in farewelling Their Excellencies Lord and Lady Freyberg and welcoming Their Excellencies Sir Willoughby and Lady Norrie.

Minimum unauthorised expenditure of Auckland Harbour Bridge Authority.

1950, No. 101

**21.** (1) Section seventy-four of the Auckland Harbour Bridge Act 1950 is hereby amended by adding the following proviso:

“Provided that if the amount authorized by the foregoing provisions of this section is less than two hundred and fifty pounds for any year, the Authority may in that year expend as aforesaid a sum or sums not amounting in the whole to more than two hundred and fifty pounds.”

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

## PART IV

### MISCELLANEOUS

Bank premises may be closed for lunch where staff does not exceed five.

1946, No. 40

Cheques, etc., may be destroyed by banks after seven years.

See Reprint of Statutes, Vol. I, p. 456

Tenancy Act 1948 not to apply to letting of dwellinghouses for Royal tour.

1948, No. 76

**22.** Section nine of the Statutes Amendment Act 1946 is hereby amended by omitting from subsection four the word “three”, and substituting the word “five”.

**23.** Section twenty-six of the Banking Act 1908 is hereby amended by omitting from subsection one the words “ten years”, and substituting the words “seven years”.

**24.** Nothing in the Tenancy Act 1948 shall apply to the letting for any period not exceeding twenty-one days of any dwellinghouse in any city, borough, town district, or other locality to any person who is not ordinarily resident in that locality, where the tenancy has been entered into (whether before or after the passing of this Act) for the purpose of enabling that person to obtain accommodation during the forthcoming visit of Her Majesty the Queen to that locality.

**25.** (1) Subject to the provisions of this section, but notwithstanding anything to the contrary in the Shops and Offices Act 1921-22, or in any notice issued under section thirty-two of that Act, or in any award or industrial agreement, the occupier of any shop in the

Additional late night for shops in Auckland combined district in Christmas week. Reprinted 1943, p. 346



combined district of Auckland may keep the shop open and employ any assistants therein until nine o'clock in the evening—

(a) On Monday, the twenty-first day of December, nineteen hundred and fifty-three, if the shop is situated in that portion of the combined district comprised in the boroughs of Ellerslie, Mount Albert, Mount Eden, Mount Roskill, Mount Wellington, New Lynn, Newmarket, Onehunga, One Tree Hill, and Otahuhu and in the town districts of Glen Eden, Henderson, and Papatoetoe:

(b) On Tuesday, the twenty-second day of December, nineteen hundred and fifty-three, if the shop is situated in that portion of the combined district comprised in the boroughs of Birkenhead, Devonport, Northcote, and Takapuna.

(2) Every assistant who is employed in connection with the business of any such shop after the normal closing hour for the shop on the day hereinbefore prescribed shall be paid therefor at not less than one-half as much again as the ordinary rate or at such other rate as may be prescribed for overtime by any award or industrial agreement.

(3) Every such shop that is kept open after the normal closing hour for the shop on the day hereinbefore specified shall be closed on Wednesday, the twenty-third day of December, nineteen hundred and fifty-three, until not earlier than one o'clock in the afternoon, and no assistant shall be employed in connection with any such shop while it is required by this subsection to be closed.

26. The Schedule to the Finance Act 1953 is hereby amended by omitting the description of the Kawerau—Te Teko Railway, and substituting the following description:

Amending  
description of  
Kawerau—Te  
Teko Railway.  
1953, No. 9

“A branch line leaving the Awakaponga-Kawerau Railway at a point in Section 59B 2D 4, Matata Parish, Block IX, Rangitaiki Upper Survey District, to connect with the Edgecumbe-Murupara Railway at a point in Section 116, Block X, Rangitaiki Upper Survey District, a distance of about 3 miles 73 chains.”

Appeals from Engineers Registration Board to be determined according to opinion of Board of Appeal.

See Reprint of Statutes, Vol. I, p. 384

Rehearing of certain appeals from Engineers Registration Board.

**27.** Section twelve of the Engineers Registration Act 1924 is hereby amended by inserting in subsection two, after the words "determination of the Board of Appeal", the words "shall be based on the opinion of that Board and".

**28.** (1) Notwithstanding anything in section twelve of the Engineers Registration Act 1924, any of the appeals to which this section applies shall be reheard by a Board of Appeal under that Act if application in that behalf is made by the appellant within four months after the passing of this Act.

(2) Subject to the provisions of this section, the provisions of the said Act and of the regulations under that Act shall, as far as they are applicable, apply to every application or rehearing under this section as if it were a notice of appeal or an appeal under the said section twelve.

(3) Every rehearing under this section shall be heard in Wellington, and the determination of the Board of Appeal thereon shall be final and conclusive.

(4) This section applies to the appeals made as follows:

- (a) By William James Hawkes on the first day of October, nineteen hundred and forty-five:
- (b) By Robert Baden Price on the third day of October, nineteen hundred and forty-five:
- (c) By Harry Bruce Smart on the second day of October, nineteen hundred and forty-five:
- (d) By Robert William Thomason on the fifth day of October, nineteen hundred and forty-five.

**29.** Notwithstanding anything in paragraph (b) of section seven of the Engineers Registration Amendment Act 1944, the Engineers Registration Board shall consider every application for registration in accordance with that section which was received by the Registrar within seven months after the passing of that Act; and, if, in any such case the Board is satisfied that, except for the lateness of the application, the applicant was entitled to be registered under the Engineers Registration Act 1924 as an engineer, the Board shall direct his registration accordingly.

Hearing of certain late applications for registration as engineers. 1944, No. 29

## SCHEDULE

Section 10

## PART I—PROVISIONS OF TARIFF REPEALED

Item No.	Tariff Items	British Preferential Tariff <i>Column No. 1</i>	General Tariff <i>Column No. 2</i>
394	Oils in vessels capable of containing 1 gallon or more, viz.:— (7) <i>Motor spirits</i>	1s. per gallon	1s. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz.:— (2) <i>Motor spirits</i>	20 per cent ad valorem, or 1s. per gallon, whichever rate returns the higher duty	20 per cent ad valorem, or 1s. per gallon, whichever rate returns the higher duty.

## PART II—PROVISIONS SUBSTITUTED FOR PROVISIONS OF TARIFF SPECIFIED IN PART I OF THIS SCHEDULE

Item No.	Tariff Items	British Preferential Tariff <i>Column No. 1</i>	General Tariff <i>Column No. 2</i>
394	Oils in vessels capable of containing 1 gallon or more, viz.:— (7) <i>Motor spirits</i>	1s. 3d. per gallon	1s. 3d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz.:— (2) <i>Motor spirits</i>	20 per cent ad valorem, or 1s. 3d. per gallon, whichever rate returns the higher duty	20 per cent ad valorem, or 1s. 3d. per gallon, whichever rate returns the higher duty.