

FINANCE BILL

EXPLANATORY NOTES

PART I—PUBLIC REVENUES AND LOANS

Clause 2: Authorizing regulations to make New Zealand Government securities registered in United Kingdom transferable by instrument in writing and in no other manner.—This clause authorizes the making of regulations in the United Kingdom providing for the transfer of New Zealand Government securities registered under the Colonial Stock Acts, 1877 to 1948, by instrument in writing and in no other manner. This method of transfer has been in force temporarily during the Second World War, and replaces the former method of transfer by inscription in the books of the Bank of England, which involved the personal attendance at the Bank of the stockholder or his attorney.

Clause 3: Date of maturity of Death Duty stock.—This clause re-enacts section 40 (3) of the New Zealand Loans Act, 1932, so as to make it clear that, where Death Duty stock is transferred to the Commissioner of Stamp Duties to pay death duty, the stock shall mature on, and carry interest till, the date of the execution of the transfer, and that the stock will be deemed to be accepted by the Commissioner of Stamp Duties in satisfaction of death duties on that date. The present provision in section 40 (3) of the New Zealand Loans Act, 1932, leaves doubt as to whether the material date for these purposes is the date of the execution of the transfer or the date on which the transfer is handed to the Commissioner.

Clause 4: Validating excess unauthorized expenditure.—This clause validates excess unauthorized expenditure by Government Departments for the financial year that ended on the 31st March, 1950. This exceeded the limits prescribed by law by £772,590 15s. 3d.

Clause 5: Acquisition of shares in East Coast Farmers' Fertilizer Company, Limited.—This clause authorizes the acquisition of shares in the East Coast Farmers' Fertilizer Company, Limited, on behalf of the Crown by the State Advances Corporation. It validates the acquisition of the shares already acquired by the Minister of Finance.

Clause 6: National development loans in anticipation of Appropriation Act.—This clause authorizes the raising of national development loans in anticipation of the Appropriation Act for any year, either before or after the commencement of the financial year, up to the amount authorized to be raised by virtue of the Appropriation Act last passed.

Clause 7: Authorizing expenditure from Defence Fund.—This clause provides for the expenditure of moneys from the Defence Fund within the Public Account, without further appropriation, for purposes connected with the defence of New Zealand, and also authorizes the Minister of Finance to determine any question as to whether any moneys are properly payable out of the Fund.

Clause 8: Authority to finance suspensory loans.—This clause provides a permanent authority for the payment out of the Consolidated Fund to the State Advances Corporation Account and to the Land Settlement Account of moneys required to meet commitments or anticipated commitments for advances in respect of suspensory loans.

Clause 9: Authorizing granting of rehabilitation loans out of repayments.—This clause authorizes the State Advances Corporation to use moneys received in repayment of rehabilitation loans for the purpose of making further loans and grants under the Rehabilitation Act, 1941. The clause applies where the moneys for the loans were provided out of the War Expenses Account.

Clause 10: Transfer of surplus funds from Consolidated Fund to Public Works Account.—This clause authorizes the Minister of Finance to direct the transfer to the Public Works Account of surplus funds in the Consolidated Fund.

Clause 11: Validating fees, allowances and travelling allowances paid to members of statutory Boards at rates approved by Minister of Finance.—Various regulations have recently been made increasing the rates of fees, allowances, and travelling allowances, or providing for their payment. This clause validates payments of fees, allowances, and travelling allowances which have been made before the passing of this Bill with the approval of the Minister of Finance in anticipation of authorizing regulations.

Clause 12: Grant for Maori purposes.—This clause provides for the annual grant of £7,000 for Maori purposes for which grant provision has previously been made by section 23 of the Civil List Act, 1920.

Clause 13: War Memorials Subsidies Deposit Account.—This clause authorizes the transfer of moneys appropriated by Parliament from time to time for the purpose of subsidizing war memorials to a special deposit account, to be held until required.

Clause 14: Post Office profits.—This clause provides that in computing the amount of the Post Office profits to be paid into the Consolidated Fund in respect of the financial years which ended on 31st March, 1948, and 31st March, 1949, there may be deducted the amount of the loss for the year ended 31st March, 1950. In computing profits in future years there may be deducted the amount of any loss for any previous financial year not earlier than the year ending on the 31st March, 1951.

Clause 15: Meat Pool Account and Meat Industry Stabilization Account to be amalgamated and known as the Meat Industry Reserve Account.—This clause abolishes the Meat Pool Account and the Meat Industry Stabilization Account and transfers the moneys in these two accounts to a new account within the Meat Industry Account to be known as the Meat Industry Reserve Account. All moneys which, apart from the clause, would have been payable into or out of the two abolished accounts are to be paid into or out of the new account.

Clause 16: Government Fire Insurance Fund.—Section 133 of the Public Revenues Act, 1926, provides for an annual payment of £10,000 to the Government Fire Insurance Fund, so long as the Fund does not exceed £100,000. This clause removes the limitations so that whatever amount is deemed necessary may be appropriated for the Fund each year.

Clause 17: Exemption from duty of gifts to United Nations appeal for children.—This clause provides that gifts made in response to the appeal made by the United Nations in 1950 to the fund for distressed children in overseas countries shall be exempt from gift duty and shall not be brought into the dutiable estate of the donor for death duty purposes. A similar provision was made by section 19 of the Finance Act, 1948, in respect of the appeal made by the United Nations in 1948.

Clause 18: Exemption of rugby league football from amusements tax.—This clause provides for exemption from amusements tax for entertainments consisting of games of rugby league football played by teams of persons ordinarily resident in New Zealand if the Commissioner of Stamp Duties is satisfied that during the year which ended on the 31st December immediately preceding the game no person received from the New Zealand Rugby Football League (Incorporated) or from any body affiliated to it any payment for playing rugby league football other than for reasonable travelling expenses or to compensate for wages lost.

Clause 19: Additional exemptions from sales tax.—This clause gives effect to the resolution passed by the House of Representatives on 24th August, 1950, exempting various classes and kinds of goods from sales tax.

Clause 20: Repeal of provisions for Customs drawback debentures and declarations thereon.—This clause repeals the provisions in the Customs Act, 1913, relating to drawback debentures and declarations thereon so as to obviate the necessity for these debentures and simplify the procedure for obtaining drawbacks of duty on goods exported.

Clause 21: Retrospective effect of certain Post Office regulations.—This clause gives retrospective effect to certain regulations which increased Post Office charges so as to make the increases have effect on and after the 16th July, 1950.

PART II—HOUSING

Clause 22: This Part to be read with Housing Act, 1919.—This clause provides that Part II of the Bill is to be read together with and deemed part of Part I of the Housing Act, 1919, which relates to worker's dwellings.

Clause 23: Sale of State houses.—This clause provides that, subject to any direction of the Minister of Finance, State houses and other worker's dwellings may be sold for cash or under an agreement for sale in such manner, at such price, and on such terms and conditions as the Board of Management of the State Advances Corporation thinks fit. Express authority is given to the Board to allow discounts for early payment of the selling price; to remit any unpaid balance of the selling price if the purchaser, or a specified wage earner of the purchaser's household, dies before attaining a specified age and a premium payment has been made; to impose conditions in respect of resale and personal residence; and to allow a reduced rate of interest and remit part of the selling price where the conditions of sale are complied with.

Clause 24: Licences to occupy.—Where title cannot be given in the normal way on account of survey difficulties or roads not having been formed the purchaser may be granted a licence to occupy.

Clause 25: Registration of agreements and licences.—This clause provides machinery for the registration of agreements and licences under the Land Transfer Act, 1915, notwithstanding that any plans required under that Act have not been deposited.

Clause 26: Corporation may execute transfers.—This clause empowers the Corporation to execute transfers of State houses on behalf of the Crown.

Clause 27: Repeals and revocation.—This clause provides for consequential repeals, and for the revocation of the Housing Regulations 1942 which are not appropriate in connection with the new scheme.

PART III—LOCAL AUTHORITIES AND PUBLIC BODIES

Clause 28: Publication of proposal under Local Bodies' Loans Act, 1926.—This clause provides that in connection with loan proposals involving a poll there is in future to be one set of notices which shall give particulars of the proposal and the date of the poll.

Clause 29: How poll to be taken under Local Bodies' Loans Act, 1926.—This clause recasts Section 11 of the Local Bodies' Loans Act, 1926, omitting the provisions regarding notices which are now covered by the *last preceding* clause.

Clause 30: Purposes for which Bridge Fund may be used.—This clause extends the purposes for which the Bridge Fund of a County Council may be applied so as to enable it to be used to meet the principal (in addition to the interest and other charges) on loans raised for the purpose of renewing bridges, and to meet the principal, interest, and other charges on loans raised to repay loans which have been raised for any such purpose.

Clause 31: Loans for renewal of bridges.—This clause amends section 25 of the Local Bodies' Loans Act, 1926, so as to enable a County Council to raise a loan without a poll to renew a bridge of any length where the renewal is necessary by reason of flood, fire, mischance, or disrepair. At present a loan can be so raised in these circumstances only where the bridge exceeds 20 feet in span.

Clause 32: Authorizing and validating certain expenditure by local authorities in respect of the British Empire Games.—This clause authorizes and validates expenditure incurred by local authorities or public bodies, in respect of the British Empire Games held in New Zealand in February, 1950, for the purpose of entertaining competitors or visitors who attended these games or for the purpose of taking part in any celebration or display in connection with the games or for the purpose of contributing towards the cost of any publication or souvenir booklet advertising or commemorating the games.

Clause 33: Authorizing and validating expenditure by local authorities in respect of Commonwealth Parliamentary Association Conference, 1950.—Many local authorities throughout New Zealand will be incurring expenditure in connection with the reception and entertainment of delegates to the Commonwealth Parliamentary Association Conference, 1950. This clause provides the necessary authority for such expenditure and also validates any expenditure which may have already been incurred.

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Clause 34: Validating contributions to United Nations appeal for children.—This clause validates payments made by any local authority or public body out of its general fund or account in response to the appeal for overseas children made by the United Nations in 1950.

Clause 35: Empowering local authorities that are members of South Island Local Bodies' Association to pay subscriptions to Association and to pay certain travelling expenses.—This clause authorizes any local authority that is a member of the South Island Local Bodies' Association to pay out of its general fund or account any subscriptions, not exceeding a total of £10 10s. a year, payable by it under the rules of the Association. It also authorizes any such local authority to pay from its general fund or account the reasonable travelling expenses of its representatives incurred in attending meetings of the Association or its executive.

Clause 36: Power of New Zealand Counties Association to purchase and sell roadmaking machinery.—This clause authorizes the Counties Association to purchase roadmaking machinery, plant, equipment, and appliances and resell it to the counties which are members of the Association. The Association may allow the purchase price to be paid by instalments extending over not more than four years, with interest on the balance of purchase money for the time being unpaid.

Clause 37: Power of constituent local authority of milk district to hold shares in milk treatment company, and to borrow for that purpose.—Section 5 of the Milk Amendment Act, 1947, authorizes Milk Authorities to acquire shares in companies whose principal business is the treatment of milk. This clause gives the same power to constituent local authorities of milk districts, and authorizes the local authorities to borrow moneys to acquire the shares and pay calls.

Clause 38: Authorizing Christchurch Metropolitan Milk Board to borrow for payment of calls on shares in Christchurch Milk Company, Limited.—Under section 5 of the Milk Amendment Act, 1947, the Christchurch Metropolitan Milk Board acquired shares in the Christchurch Milk Company, Limited, which is engaged in the treatment of milk. The borrowing powers given to Milk Authorities by section 60 of the Milk Act, 1944, are not wide enough to include borrowing for the purpose of meeting the calls on these shares. This clause authorizes the Board to borrow for that purpose.

PART IV

MISCELLANEOUS

Clause 39: Members of General Assembly not to be disqualified by receipt of allowances for travelling as representatives of Parliament.—This clause provides that members of the General Assembly are not to be disqualified by the receipt of payments from public moneys in connection with their attendance at conferences of the Commonwealth Parliamentary Association, or their attendance at other conferences, meetings, or ceremonies, or travelling on any missions or business, as representatives of Parliament or with the authority of the Legislative Council or the House of Representatives as the case may be.

Clause 40: Provisions as to disqualification of members of Parliament not to apply in certain cases.—This clause provides that the disqualification provisions are not to apply to the Hon. W. S. Goosman in respect of the acquisition of certain land for the settlement of discharged servicemen from his wife and from a company of which he is a director; or to Mr. W. B. Tennent, M.P., in respect of his services as a contracting dentist under the Social Security Act, 1938, until the contract was terminated on 10th February, 1950.

Clause 41: Duration and termination of the war with Germany, Austria, and Japan.—This clause declares that a state of war still exists between New Zealand and Germany, Austria, and Japan, and will continue in respect of each of those States until it is ended by a Proclamation by the Governor-General relating to the particular State concerned. *Subclause (5)* repeals—

- (a) Section 16 of the Finance Act, 1945, which defined the duration of the Second World War on the assumption that it would be ended by one general Proclamation, and has become unsuitable in view of the likelihood that the state of war with each of the countries concerned will be terminated separately; and
- (b) Section 24 of the War Legislation and Statute Law Amendment Act, 1918, which defined the duration of the First World War, and may now be regarded as spent.

The clause also provides that contracts and wills referring to the date of the end of the war or the declaration of peace are to be construed as if that date were 1st December, 1950, unless the context otherwise requires or the parties can show that another date was intended.

Clause 42: Validating and modifying agreement as to supply of electricity in Invercargill.—By an agreement dated 7th April, 1925, the Southland Electric Power Board agreed that if any area became incorporated in the Borough of Invercargill the Board would sell to the Borough Corporation all the electrical supply works in that area. Invercargill has now become a city, and the property and contracts of the Power Board have been taken over by the Crown. Doubts having arisen as to the validity of the agreement, this clause validates it in respect of the areas already incorporated in the city and in respect of other areas proposed to be incorporated. The clause also provides for the payment of purchase money by the City Corporation being made by quarterly instalments over a period of five years.

Clause 43: Power to increase superannuation allowance of Judges in certain cases.—A Judge of the Supreme Court who retires on the ground of illness, or on reaching the retiring age, after not less than five and not more than ten years' service is entitled to a superannuation allowance ranging according to the length of service from three twenty-fourths to six twenty-fourths of his salary (that is, from £281 5s. to £562 10s. a year when based on the present salary of £2,250). This clause gives a discretionary power to the Governor-General in Council to increase the allowance, in any case where it is necessary, up to two ninths of the salary (that is, to £500 on the basis of the present salary).

Clause 44: Authorizing Public Trustee to purchase shares in East Coast Farmers' Fertilizer Company, Limited, out of revenues of Howard Estate.—This clause authorizes up to £250 to be expended out of the revenues of the Howard Estate in the purchase of shares in the East Coast Farmers' Fertilizer Company, Limited. The Howard Estate comprises substantial areas of land

which are administered by the Public Trustee as an endowment for the purpose of agricultural education. It is anticipated that the estate will benefit from the purchase of the shares through rebates and discounts on manures, &c., which are purchased for use on the land, as well as through dividends.

Clause 45: Certain railway deviations authorized.—This clause authorizes the construction of railway deviations necessitated by the proposed erection of a new railway bridge over the Waimakariri River near Kaiapoi and the proposed re-arrangement of the railway facilities at Stratford; and the construction of the Edgecumbe-Murupara Railway.

Clause 46: Control of Kawarau Falls Dam.—The dam across the Kawarau River at the outlet from Lake Wakatipu was built under a licence which was granted in 1924 under the Mining Act, 1908, and is now vested in the Crown. The dam will need to be used in conjunction with the Roxburgh hydro-electric scheme, and this clause places the dam in the same position as the other works authorized for the purposes of that scheme. The existing licence is preserved but its purposes are changed so as to permit the stored water to be used for generating and storing electrical energy instead of for mining purposes. The Kawarau Gold Mining Amalgamation Act, 1930, is now spent, and is repealed. The special Board set up to control the dam has ceased to function; and the Order in Council constituting it is revoked. It is declared that the special conditions of the 1924 licence which are not relevant in the changed circumstances shall cease to have effect.

Clause 47: Disposal of private and special funds and canteen stores profits of Second New Zealand Expeditionary Force.—This clause authorizes—

- (a) The payment of the private and special funds of the Second New Zealand Expeditionary Force to the Canteen Fund established under the Patriotic and Canteen Funds Act, 1947; and
- (b) The payment of the canteen stores profits of the Second New Zealand Expeditionary Force to the New Zealand Patriotic Fund established under that Act.

Clause 48: Validating gift to Army Board by New Zealand Patriotic Fund Board.—This clause validates the gift made to the Army Board by the New Zealand Patriotic Fund Board of sporting goods, &c., provided by the Patriotic Fund Board for the use of New Zealand troops in Japan, and now transferred for the general use of the Army.

Clause 49: Staff of Licensing Control Commission to be employees of the Public Service.—This clause provides for the Secretary and other members of the staff of the Licensing Control Commission to be appointed as employees of the Public Service instead of being appointed by the Licensing Control Commission. The term "employee" is substituted for the term "officer", because under the Public Service legislation the latter term excludes probationers and temporary employees.

Clause 50: Special rate in respect of coal shipped from Westport.—Section 8 of the Westport Harbour Act, 1920, imposes a special rate of 1s. in respect of every ton of coal brought for shipment in the Port of Westport. The purpose of this clause is to authorize that rate to be increased to 4s. a ton with the consent of the Minister of Marine.

Clause 51: Superannuation rights of Sir Howard Kippenberger.—This clause provides for the payment of a superannuation annuity of £500 to Sir Howard Kippenberger as from his retirement from the position of Editor in Chief of the War History Branch of the Department of Internal Affairs until his death; and for the payment of an annuity of £250 to his widow after his death during her widowhood.

Clause 52: Repeal of Mortgagees' Indemnity (Workers' Charges) Act, 1927.—This clause repeals this Act in view of the provisions under the Workers' Compensation legislation for employers' liability insurance.

Right Hon. Mr. Holland

FINANCE

ANALYSIS

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PART III

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 36. Power of New Zealand Counties Association to purchase and sell roadmaking machinery.
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PART IV

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 40. Provisions as to disqualification of members of Parliament not to apply in certain cases.
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 44. Authorizing Public Trustee to purchase shares in East Coast Farmers' Fertilizer Company, Limited, out of revenues of Howard Estate.
 45. Certain railway deviations authorized.
 46. Control of Kawarau Falls Dam. Repeals.
 47. Disposal of private and special funds and canteen stores profits of Second New Zealand Expeditionary Force.
 48. Validating gift to Army Board by New Zealand Patriotic Fund Board.
 49. Staff of Licensing Control Commission to be employees of the Public Service.
 50. Special rate in respect of coal shipped from Westport. Repeals.
 51. Superannuation rights of Sir Howard Kippenberger.
 52. Repeal of Mortgagees' Indemnity (Workers' Charges) Act, 1927. Schedules.

A BILL INTITULED

Title. AN ACT to Make Provision With Respect to Public Finance and Other Matters.

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, 1950.

PART I

PUBLIC REVENUES AND LOANS

2. (1) This section shall be read together with and deemed part of the New Zealand Loans Act, 1932 (in this section referred to as the principal Act).

(2) An agreement entered into under section twenty-three of the principal Act may provide for registering any stock in a register kept in the United Kingdom by the Bank of England or by any other bank and for issuing certificates of title relating to any such stock.

(3) Where any stock issued under the principal Act is, pursuant to an agreement under section twenty-three of the principal Act, inscribed or registered in a register kept in the United Kingdom by the Bank of England or by any other bank (in this section referred to as the registrar), and is registered under the Colonial Stock Acts, 1877 to 1948, of the Parliament of the United Kingdom, or any Acts amending them or substituted therefor, regulations may be made by the registrar under section sixteen of the Colonial Stock Act, 1877, as extended by section one of the Colonial Stock Act, 1948, of the Parliament of the United Kingdom, for the purpose of providing that the stock shall be transferable by instrument in writing in accordance with the regulations and in no other manner.

(4) This section applies to stock issued before, as well as to stock issued after, the passing of this Act, and accordingly, in relation to stock issued before the passing of this Act, so much of the said section sixteen as requires regulations thereunder to be made before the issue of the stock shall not apply to regulations made for the purpose specified in subsection *three* of this section, and the regulations, when made, shall have effect notwithstanding anything in any previous regulations applicable to the stock and notwithstanding anything in the terms on which the stock was issued.

3. Section forty of the New Zealand Loans Act, 1932, is hereby amended by repealing subsection three, and substituting the following subsection:—

“(3) All stock transferred to the Commissioner of Stamp Duties under this section shall be deemed to

Authorizing regulations to make New Zealand Government securities registered in United Kingdom transferable by instrument in writing and in no other manner.

1932, No. 23

Date of maturity of Death Duty stock.

1932, No. 23

mature for payment, and to be accepted by the Commissioner of Stamp Duties in satisfaction of death duties as aforesaid, on the date of execution of the transfer by the transferor; and all such stock shall for the purposes of this section be deemed to be of the nominal value thereof and shall carry interest till that date.” 5

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, 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. 10

Acquisition of
shares in East
Coast
Farmers'
Fertilizer
Company,
Limited.

5. (1) The State Advances Corporation of New Zealand may from time to time, on behalf of His Majesty the King, subscribe for or otherwise acquire shares or interests in the East Coast Farmers' Fertilizer Company, Limited, and may from time to time exercise on behalf of His Majesty all His Majesty's rights and powers as the holder of any such shares or interests or as a member of that company. 15 20

(2) All shares and interests in that company that have been subscribed for or otherwise acquired on behalf of His Majesty before the passing of this Act by the Minister of Finance shall be deemed to have been lawfully acquired under this section and to be subject accordingly to subsection *one* of this section. 25

National
development
loans in
anticipation of
Appropriation
Act.
1941, No. 7

6. (1) Section three of the National Development Loans Act, 1941, is hereby amended by inserting, after subsection one, the following subsection:— 30

“(1A) In anticipation of the passing of the Appropriation Act for any financial year, the Minister of Finance, at any time after the passing of the Appropriation Act for the preceding financial year, may borrow under this section such sums of money as he thinks fit, not exceeding the aggregate of the sums authorized by the last mentioned Appropriation Act to be transferred from the National Development Loans Account to any other funds or accounts. All sums borrowed under the authority of this subsection shall be included in the amounts to be authorized to be transferred from the National Development Loans Account by the next Appropriation Act to be passed after the sums are borrowed.” 35 40

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

7. (1) Any moneys in the Defence Fund established under section twenty-seven of the Public Revenues Act, 1926, may, without further appropriation than this section, be expended for any purpose connected with the defence of New Zealand.

Authorizing expenditure from Defence Fund.

See Reprint of Statutes, Vol. VII, p. 18

(2) If any question arises under this section as to whether any purpose is connected with the defence of New Zealand it shall be determined by the Minister of Finance, and his decision shall be final.

8. (1) There may from time to time, without further authority than this section, be paid out of the Consolidated Fund to the State Advances Corporation Account and to the Land Settlement Account such moneys as may be determined by the Minister of Finance as being necessary to meet commitments or anticipated commitments in respect of suspensory loans.

Authority to finance suspensory loans.

(2) This section shall extend so as to authorize payments as aforesaid during the financial year ending on the thirty-first day of March, nineteen hundred and fifty-one, out of moneys appropriated by Parliament for the purpose of payments in respect of suspensory loans to the State Advances Corporation and to the Land Settlement Account.

9. (1) Any moneys received by the State Advances Corporation of New Zealand as agent for the Rehabilitation Board established under the Rehabilitation Act, 1941, in repayment of loans granted out of funds provided out of the War Expenses Account may be used by the Corporation for the purpose of making further loans under that Act.

Authorizing granting of rehabilitation loans out of repayments. 1941, No. 25

(2) To the extent that any moneys so received are not required for the purposes aforesaid, they shall be paid into the Public Account for application as the Minister of Finance may direct.

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

10. If the Minister of Finance is satisfied at any time that there are available in the Consolidated Fund moneys in excess of the amounts reasonably required for the purposes of that Fund, he may direct that the whole or any part of the excess be transferred from that Fund to the Public Works Account.

Transfer of surplus funds from Consolidated Fund to Public Works Account.

Validating fees, allowances, and travelling allowances paid to members of statutory Boards at rates approved by Minister of Finance.

11. (1) Every payment of fees, allowances, or travelling allowances made before the passing of this Act to any member of a statutory Board at a rate approved by the Minister of Finance in that behalf shall, if otherwise valid, be deemed to have been lawfully made, notwithstanding that a lower rate may have been prescribed by any regulation or that the payment may have been made in anticipation of any regulation. 5

(2) For the purposes of this section the term "statutory Board" means any Board, Council, Committee, or other body established under any enactment; and includes a committee or a subcommittee of a statutory Board. 10

Grant for Maori purposes.

12. (1) There shall be payable to His Majesty in every year out of the Consolidated Fund, without further appropriation than this section, the sum of seven thousand pounds for defraying the expenses of Maori purposes. 15

See Reprint of Statutes, Vol. I, p. 1027

(2) Part V of the Civil List Act, 1920, is hereby repealed. 20

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

War Memorials Subsidies Deposit Account.
See Reprint of Statutes, Vol. VII, p. 18

13. (1) There may be paid into the War Memorials Subsidies Deposit Account established under section twenty-seven of the Public Revenues Act, 1926, any moneys from time to time appropriated by Parliament for the purpose of subsidizing memorials established or created by local authorities to commemorate those who served in the Second World War. 25 30

(2) There may be paid out of that account, without further appropriation than this section, subsidies in respect of war memorials to local authorities of such amounts as may be approved by the Minister of Finance.

Post Office profits.

See Reprint of Statutes, Vol. VI, p. 892

14. (1) In computing the amount to be paid into the Consolidated Fund under paragraph (d) of subsection one of section ninety-five of the Post and Telegraph Act, 1928, in respect of the financial years that ended on the thirty-first day of March, nineteen hundred and forty-eight and the thirty-first day of March, nineteen hundred 35 40

and forty-nine, there may be deducted the amount of the loss disclosed by the Profit and Loss Account for the financial year that ended on the thirty-first day of March, nineteen hundred and fifty.

5 (2) Section ninety-five of the Post and Telegraph Act, 1928, is hereby amended by adding to subsection one the following proviso:—

10 “ Provided that, for the purpose of computing the amount to be paid into the Consolidated Fund under paragraphs (c) and (d) of this subsection in respect of any financial year, the profit disclosed for any such year shall be deemed to be reduced by the amount of the losses disclosed by the Profit and Loss Account for any previous financial year (not earlier than the year ending on the
15 thirty-first day of March, nineteen hundred and fifty-one) or, as the case may be, by so much of those losses as has not been deducted under this proviso from the profit disclosed for any previous financial year.”

20 15. (1) The following accounts are hereby abolished, namely:—

25 (a) The Meat Pool Account which is kept in accordance with an agreement made in the year nineteen hundred and forty-one between the New Zealand Government and the New Zealand Meat Producers' Board:

30 (b) The Meat Industry 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.

35 (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 Meat Industry Reserve Account, which account is hereby established.

40 (3) All moneys which, if this section had not been passed, would have been payable into or out of the said Meat Pool Account or the said Meat Industry Stabilization Account shall be paid into or out of the said Meat Industry Reserve Account.

Meat Pool
Account and
Meat Industry
Stabilization
Account to be
amalgamated
and known as
the Meat
Industry
Reserve
Account.

1946, No. 16

Government
Fire Insurance
Fund.
See Reprint
of Statutes,
Vol. VII, p. 61

16. (1) Section one hundred and thirty-three of the Public Revenues Act, 1926, is hereby amended as follows:—

(a) By repealing subsections one and three:

(b) By omitting from subsection two the words “ the Consolidated Fund pursuant to this section ”, and substituting the words “ moneys appropriated by Parliament for the purposes of the Fire Insurance Fund ”. 5

1932, No. 11

(2) The First Schedule to the Finance Act, 1932, is hereby consequentially amended by repealing so much thereof as relates to subsection one of section one hundred and thirty-three of the Public Revenues Act, 1926. 10

Exemptions
from duty of
gifts to United
Nations appeal
for children.
See Reprint
of Statutes,
Vol. VII,
p. 354

17. (1) This section shall be read together with and deemed part of the Death Duties Act, 1921 (in this section referred to as the principal Act). 15

(2) Notwithstanding anything to the contrary in the principal Act,—

(a) No gift duty shall be payable in respect of a gift of any property made in response to the appeal made by the United Nations in the year nineteen hundred and fifty, to a fund established and to be used to provide food for the relief of distressed children in overseas countries: 20

(b) The property comprised in any gift that is exempted from gift duty by this section shall not be included in the dutiable estate of the donor, notwithstanding that he may die or have died within three years after having made the gift. 25

(3) This section shall apply to gifts made at any time before or after the passing of this Act and to the estates of persons dying at any time before or after the passing of this Act. 30

Exemption of
rugby league
football from
amusements
tax.

See Reprint
of Statutes,
Vol. VII,
p. 476
1949, No. 52

18. (1) Section seven of the Amusements Tax Act, 1922 (as substituted by section four of the Finance Act (No. 2), 1949) is hereby amended by adding to subsection one the following paragraph:— 35

“(g) Any entertainment being a game of rugby league football played by teams of persons ordinarily resident in New Zealand, if the entertainment is conducted, controlled, or promoted by the New Zealand Rugby Football League (Incorporated) or by a properly 40

5 constituted body affiliated to it and subject
to its control, and if the Commissioner of
Stamp Duties is satisfied (by the production
of a certificate or otherwise) that during the
10 year which ended on the thirty-first day of
December immediately preceding the date of
the entertainment no person received from
the New Zealand Rugby Football League
(Incorporated) or from any such affiliated
body any payment for playing rugby league
football other than for reasonable travelling
expenses or to compensate for wages lost."

(2) This section shall be deemed to have come into
force on the first day of August, nineteen hundred and
15 forty-nine (being the date of the commencement of the
said section four of the Finance Act (No. 2), 1949).

(3) On being satisfied that any amusements tax has
been paid in respect of admission to any entertainment
exempted by this section, the Commissioner of Stamp
20 Duties shall authorize a refund of that amusements tax
out of the Consolidated Fund without further appropria-
tion than this section, if application for the refund is
made within three months after the passing of this Act.

19. (1) This section shall be read together with and
25 deemed part of the Sales Tax Act, 1932-33.

(2) Subject to the provisions of this section, goods
of a class or kind specified in the *First* Schedule to this
Act shall be exempt from sales tax.

(3) The Governor-General may from time to time,
30 by Order in Council, revoke the exemption from sales
tax of any goods of a class or kind exempted under this
section.

(4) Every Order in Council under this section shall
come into force on the date of its publication in the
35 *Gazette* or on such earlier or later date as may be
specified therein in that behalf.

(5) All sales tax that became due and payable and all
penalties that were incurred before the commencement
of this section shall be recovered and enforced in the
40 same manner as if this section had not been passed.

(6) The resolution of the House of Representatives
passed on the twenty-fourth day of August, nineteen
hundred and fifty, purporting to exempt goods of a class
or kind specified in the *First* Schedule to this Act from
45 sales tax is hereby revoked as from the passing thereof.

Additional
exemptions
from sales
tax.
1932-33, No. 33

(7) This section shall be deemed to have come into force on the twenty-fifth day of August, nineteen hundred and fifty.

Repeal of provisions for Customs drawback debentures and declarations thereon.

See Reprint of Statutes. Vol. VII, p. 146

20. Sections one hundred and fifty-nine and one hundred and sixty of the Customs Act, 1913, are hereby repealed. 5

Retrospective effect of certain Post Office regulations.

Serial numbers 1950/132, 1950/162, 1950/163, 1950/170

21. The Postal Amending Regulations 1950, the Telephone Regulations 1950, the Telegraph Regulations 1939, Amendment No. 6, and the Money Order Regulations 1949, Amendment No. 1, shall be deemed to have come into force on the sixteenth day of July, nineteen hundred and fifty. 10

PART II

HOUSING

This Part to be read with Housing Act, 1919.

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

Sale of State houses.

22. 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). 15

23. (1) Subject to any direction of the Minister, every dwelling disposed of by way of sale under Part I of the principal Act may be sold for cash or under an agreement for sale in such manner, at such price, and on such terms and conditions as the Board thinks fit. 20

(2) Without limiting the power of the Board to fix the selling price or the terms and conditions of sale in connection with any such sale, it is hereby declared that the Board may— 25

(a) Allow discount at such rate as it thinks fit on any moneys paid as a deposit or on any moneys so paid in excess of a minimum deposit, and on any principal moneys paid in respect of the selling price in excess of the payments of principal for the time being due in respect of the sale; 30

- 5 (b) Allow the remission of the whole or any part of the unpaid balance of the selling price, on the death of the purchaser or of any other specified person whom the Board considers to be the wage earner of the purchaser's household before the purchaser or specified person attains an age to be fixed by the Board, in consideration of a payment of such amount, or of an increase of the selling price by such amount, as the Board may determine:
- 10 (c) Make the sale conditional on the dwelling not being sold within a specified period fixed by the Board without the dwelling being offered to the Crown at a price to be agreed upon or determined by arbitration:
- 15 (d) Make the sale conditional on the purchaser remaining the sole owner of the dwelling for a specified period fixed by the Board, and on the purchaser residing and making his home in the dwelling and not parting with the possession of it during that period; and may permit these conditions to be fulfilled, in the event of the purchaser's death, by a specified member of the purchaser's household approved by the Board either at the time of sale or subsequently:
- 20 (e) Allow a reduction of the rate of interest on the whole or any part of the purchase price, and a remission of interest on such part of the purchase price as the Board thinks fit, while the terms and conditions of the sale or any specified terms and conditions are being fulfilled:
- 25 (f) Allow a remission of part of the purchase price if the terms and conditions of the sale or any specified terms and conditions are complied with for such period as may be fixed by the Board.

40 **24.** Where a dwelling has been sold under this section, and all principal, interest, and other moneys payable in consequence of the sale have been paid in full, and the Board is unable to confer on the purchaser a title to the land under the Land Transfer Act, 1915, on

Licences to occupy.

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

account of roads not having been dedicated, surveys not having been completed, or any other reason, the Board may issue to the purchaser a licence to occupy the land in such form as the Board thinks fit.

Registration
of agreements
and licences.
See Reprint
of Statutes,
Vol. VII,
p. 1162

25. (1) Notwithstanding anything to the contrary in the Land Transfer Act, 1915, an agreement for sale or a licence to occupy under section *twenty-three* or section *twenty-four* of this Act may be registered under the Land Transfer Act, 1915, by constituting it a folium of the register book; and the same registration fee shall be payable on any such agreement or licence as on a memorandum of lease. 5 10

(2) Any such agreement or licence may describe the land comprised therein by reference to the plan thereof held by the Corporation as well as by any other mode of description; and, where a copy of that plan is deposited in the Land Registry Office of the district where the land is situated or a plan of the land is endorsed on the agreement or licence, the District Land Registrar for that district shall register the agreement or licence notwithstanding that a plan of the land has not been deposited as required by the District Land Registrar under section one hundred and seventy-eight of the Land Transfer Act, 1915. 15 20

(3) Where a plan of the land in any such agreement or licence has not been deposited as required by the District Land Registrar under section one hundred and seventy-eight of the Land Transfer Act, 1915, he may, after constituting the agreement or licence a folium of the register book, endorse thereupon the words " Limited as to parcels ", and, where a registered agreement or registered licence is so endorsed, it shall have the same effect as if it were registered against a certificate of title limited as to parcels under the Land Transfer (Compulsory Registration of Titles) Act, 1924. 25 30 35

Ibid., p. 1258

(4) Where a plan is deposited as required by the District Land Registrar under section one hundred and seventy-eight of the Land Transfer Act, 1915, in respect of the land comprised in any such agreement or licence which is limited as to parcels, the District Land Registrar shall, if necessary, without payment of any further fee, correct the description of the land by making an appropriate endorsement on the folium of the 40

register book constituted by the agreement or licence, and shall endorse that folium to show that the agreement or licence is no longer limited as to parcels.

(5) Where any such agreement or licence has been
5 registered as aforesaid, every transfer, mortgage, lease, transmission, and other disposition of the land comprised therein may be registered in the same manner, subject to any modifications prescribed by any regulations made under this section, as a similar transfer, mortgage,
10 lease, transmission, or disposition of a registered lease; but no District Land Registrar shall register any instrument which purports to transfer, mortgage, lease, or in any other way dispose in whole or in part of the purchaser's interest in any such agreement or licence
15 or in the land comprised therein, and which is executed within seven years after the date of possession fixed by the agreement or licence, unless the consent of the Corporation is endorsed on the instrument.

(6) The same fee shall be payable on the registration
20 of any transfer, mortgage, lease, transmission, or other disposition of the land comprised in any such agreement or licence as on the registration of a memorandum of transfer of an estate in fee simple in land.

(7) Where the Board rescinds any such agreement
25 which has been registered under this section it may send a notice of rescission to the District Land Registrar, who, without further notice or inquiry and without fee, shall enter a memorial thereof upon the register.

(8) Where the purchaser's estate or interest under
30 any such registered agreement or under any such registered licence is subject to any registered encumbrance, lien, or other interest, the District Land Registrar, before issuing a certificate of title under the Land Transfer Act, 1915, in respect of the land, shall make all
35 entries necessary to record on the certificate of title every existing registered encumbrance, lien, and interest, in the order of their registered priority; and the purchaser's estate or interest in the land shall be subject to every such encumbrance, lien; and interest as if it had
40 been created in respect of that estate.

(9) The Governor-General may from time to time, by Order in Council, make all such regulations as may in his opinion be necessary or expedient for regulating the mode of registration of instruments under this

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

section. All such regulations shall be laid before Parliament within twenty-eight days after the date of the making thereof if Parliament is then in session, and, if not, shall be laid before Parliament within twenty-eight days after the date of the commencement of the next 5
ensuing session.

Corporation
may execute
transfers.
1940, No. 14

26. Section seven of the Housing Amendment Act, 1940, is hereby amended by adding the following subsection:—

“(4) The Corporation may execute on behalf of His 10
Majesty a transfer to any purchaser of the estate or interest in any land subject to the principal Act which has been sold to that purchaser, whether that estate or interest is an estate in fee simple or a lesser estate or interest in the land.” 15

Repeals and
revocation.

27. (1) The following enactments are hereby repealed:—

(a) Sections fourteen, fifteen, and sixteen, subsection three of section eighteen, subsection two of section nineteen, and sections twenty and 20
twenty-two of the principal Act:

See Reprint
of Statutes,
Vol. III,
p. 815

(b) Section five of the Housing Amendment Act, 1920:

Ibid., p. 818

(c) Sections two and three of the Housing Amend- 25
ment Act, 1921–22:

Ibid., p. 820

(d) Subsection one of section two of the Housing Amendment Act, 1925:

1936, No 12

(e) Section twenty of the State Advances Corporation Act, 1936.

Serial number
1942/176

(2) The Housing Regulations 1942 are hereby 30
revoked.

PART III

LOCAL AUTHORITIES AND PUBLIC BODIES

Publication of
proposal under
Local Bodies'
Loans Act,
1926.

28. (1) The Local Bodies' Loans Act, 1926, is hereby amended by repealing section ten, and 35
substituting the following section:—

See Reprint
of Statutes,
Vol. V, p. 366

“10. The local authority shall publish in any newspaper circulating in the district, once in each week for four successive weeks, a notice setting forth—

“(a) The day on which the poll is to be taken: 40

“(b) The particular purpose or purposes for which the loan is required:

“(c) The sum proposed to be borrowed for each such purpose:

“(d) The proposed term of the loan, the rate of interest, and the provision for repayment:

5 “(e) The proposed security for the loan.”

(2) Subsection two of section five of the Local Bodies' Loans Act, 1926, is hereby repealed.

10 **29.** The Local Bodies' Loans Act, 1926, is hereby amended by repealing section eleven, and substituting the following section:—

“11. (1) The day on which the poll shall be taken shall be the day specified in that behalf in the notice required in section ten of this Act which day shall be not less than one or more than three weeks after the day of
15 the last publication of the said notice.

“(2) On the day so appointed a poll shall be taken in the same manner as a poll for the election of a member of the local authority, and every ratepayer shall be entitled to vote accordingly.”

20 **30.** (1) Section twenty-four of the Local Bodies' Loans Act, 1926, is hereby amended by repealing subsection four, and substituting the following subsection:—

“ (4) The cost of raising the rate shall be charged
25 against the County Fund, and no part of the Bridge Fund shall be used for any purpose other than the reconstruction of bridges or the payment of the principal, interest, and other charges on loans raised under section twenty-five of this Act or on loans raised to repay loans
30 which have been raised under that section.”

(2) Section forty-six of the Finance Act, 1929, is hereby repealed.

35 **31.** Section twenty-five of the Local Bodies' Loans Act, 1926, is hereby amended by omitting the words “exceeding twenty feet in span”.

32. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend out of its general fund or account any sum or sums of money for any of the following purposes, that is to say:—

40 (a) For the purpose of welcoming, entertaining, and otherwise providing hospitality for competitors, officials, and other persons taking part in or assisting in the organization of the British Empire Games held in New Zealand in
45 the year nineteen hundred and fifty:

How poll to be taken under Local Bodies' Loans Act, 1926.
See Reprint of Statutes, Vol. V, p. 366

Purposes for which Bridge Fund may be used.
See Reprint of Statutes, Vol. V, p. 372

Repeal.
Ibid., Vol. VII, p. 509

Loans for renewal of bridges.

Ibid., Vol. V, p. 373

Authorizing and validating certain expenditure by local authorities in respect of the British Empire Games.

- (b) For the purpose of welcoming, entertaining, and otherwise providing hospitality for any visitors who attended the said British Empire Games:
- (c) For the purpose of taking part in any celebration or display held in connection with the organization or celebration of the said British Empire Games: 5
- (d) For the purpose of contributing towards the cost of any publication or souvenir booklet advertising or commemorating the holding of the said British Empire Games. 10

Authorizing and validating expenditure by local authorities in respect of Commonwealth Parliamentary Conference, 1950.

33. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend out of its general fund or account any sum or sums of money for the purpose of taking part in the reception, welcome, or entertainment of delegates to the Commonwealth Parliamentary Association Conference held in New Zealand in the year nineteen hundred and fifty. 15

Validating contributions to United Nations appeal for children.

34. 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 for the purpose of making contributions in response to the appeal made by the United Nations in the year nineteen hundred and fifty, to a fund established and to be used to provide food for the relief of distressed children in overseas countries. 20 25

Empowering local authorities that are members of South Island Local Bodies' Association to pay subscriptions to Association and to pay certain travelling expenses.

35. (1) It shall be lawful for any local authority that is a member of the South Island Local Bodies' Association (Incorporated) (in this section referred to as the Association) to pay out of its general fund or account any subscriptions payable by it under the rules of the Association: 30

Provided that no payments made under the authority of this subsection by any local authority shall exceed in any year a total amount of ten pounds ten shillings. 35

(2) It shall also be lawful for any such local authority to pay from its general fund or account the reasonable travelling expenses of its representatives incurred in attending meetings of the Association or of the Executive Committee of the Association. 40

36. Section three of the New Zealand Counties Association Act, 1949, is hereby amended by adding the following subsection as subsection two:—

“(2) Without limiting the foregoing provisions of this section it is hereby declared that the Association may from time to time—

“(a) Purchase machinery, plant, equipment, and appliances for resale to the corporation of any county which is a member of the Association:

“(b) Sell to the corporation of any such county for roadmaking purposes machinery, plant, equipment, and appliances on such terms as the Association thinks proper, including terms for payment of the purchase money by instalments extending over not more than four years, with interest at a rate to be fixed by the Association on the balance of purchase money for the time being unpaid; and any such corporation shall have power to purchase for roadmaking purposes any such machinery, plant, equipment, or appliances on terms fixed as aforesaid.”

37. Section five of the Milk Amendment Act, 1947, is hereby amended by inserting, after subsection one, the following subsections:—

“(1A) The local authority of any constituent district within any milk district may from time to time acquire and hold shares or stock in the capital of any company incorporated under the Companies Act, 1933, the principal object of which is the treatment of milk.

“(1B) In order to provide funds for the acquisition of any such shares or stock as aforesaid, or for the payment of calls on any shares held under this section, the local authority of any such constituent district as aforesaid may from time to time borrow moneys by way of special loan under the Local Bodies' Loans Act, 1926, by special order, and without taking the steps prescribed by sections nine to thirteen of that Act.”

38. The Christchurch Metropolitan Milk Board is hereby authorized to borrow, in the manner prescribed by section sixty of the Milk Act, 1944, any sum or sums not exceeding in the aggregate eleven thousand five hundred pounds, for the purpose of providing funds for the payment of calls on shares held by it in the Christchurch Milk Company, Limited.

Power of New Zealand Counties Association to purchase and sell roadmaking machinery.
1949, No. 28

Power of constituent local authority of milk district to hold shares in milk treatment company, and to borrow for that purpose.
1947, No. 55
1933, No. 29

See Reprint of Statutes, Vol. V, p 360

Authorizing Christchurch Metropolitan Milk Board to borrow for payment of calls on shares in Christchurch Milk Company, Limited.
1944, No. 30

PART IV

MISCELLANEOUS

Members of General Assembly not to be disqualified by receipt of allowances for travelling as representatives of Parliament.

See Reprint of Statutes, Vol. VI, pp. 446, 469

Provisions as to disqualification of members of Parliament not to apply in certain cases.
Ibid.

1948, No. 64

Serial number 1946/189

39. The provisions of the Legislature Act, 1908, or of the Electoral Act, 1927, or of any other Act, as to the disqualification of members of the General Assembly or of candidates for election as members of Parliament, shall not apply to any payment that has been or may hereafter be received out of public moneys— 5

(a) By any member of the General Assembly in connection with his attendance at any conference of the Commonwealth Parliamentary Association: 10

(b) By any member of either House of Parliament in connection with his attendance at any conference, meeting, or ceremony, or his travelling on any mission or business, as a representative of Parliament or with the authority of that House. 15

40. The provisions of the Electoral Act, 1927, or of any other Act, as to the disqualification of members of Parliament or of candidates for election as members of Parliament, shall not apply to any payment that has been received out of public moneys— 20

(a) By the Honourable William Stanley Goosman, member of Parliament, in respect of the acquisition by His Majesty the King in the year nineteen hundred and fifty of certain land in the Maungakawa Survey District, South Auckland Land District, the said land having been acquired for the settlement of discharged servicemen under the Land Act, 1948, from Margaret Patrick Goosman, wife of the said member, and from Thames Valley, Limited, a company of which the said member is a director: 30 35

(b) By William Blair Tennent, member of Parliament, in respect of his services as a contracting dentist under the Social Security (Dental Benefits) Regulations 1946 until the termination of his contract on the tenth day of February, nineteen hundred and fifty. 40

41. Whereas New Zealand is at war with Germany, Austria, and Japan, and it is expedient to make provision for the termination of the state of war with each of those States separately and also to declare what date is to be treated as the date of the end of the war for the purposes of contracts and wills: Be it therefore enacted as follows:—

Duration and termination of the war with Germany, Austria, and Japan

(1) The state of war between New Zealand and any of those States shall be deemed to be existent until a date to be specified as the date of the termination of the state of war with that State in a Proclamation by the Governor-General published in the *Gazette*.

(2) Notwithstanding the foregoing provisions of this section, the date to be treated for the purposes of any contract or will as the date of the end of the war and as the date of the declaration of peace in respect of all the States with which New Zealand has been at war at any time since the third day of September, nineteen hundred and thirty-nine, and as the date of the end of the emergency (not being defined by reference to any Act) occasioned thereby, shall be the first day of December, nineteen hundred and fifty, and every contract or will shall be construed accordingly, unless the context requires, or it is shown by admissible evidence, that it should be otherwise construed.

(3) For the purposes of subsection *two* of this section, the Court by which any contract or will is construed may admit any evidence which in the opinion of the Court may throw light on the intention of the party or parties as to the meaning of the contract or will.

(4) In this section the expression "contract or will" means any agreement, memorandum, deed, will, or other instrument, not being a tenancy agreement to which the Tenancy Agreements (End of the War) Order 1947 applies, and not being an Act or a regulation.

(5) Section twenty-four of the War Legislation and Statute Law Amendment Act, 1918, and section sixteen of the Finance Act, 1945, are hereby repealed.

Serial number, 1947/51

Repeals.
See Reprint of Statutes, Vol. VIII, p. 586
1945, No 2

Validating and
modifying
agreement as
to supply of
electricity in
Invercargill.

1936, No. 25

See Reprint
of Statutes,
Vol. III, p. 89

42. Whereas by an agreement dated the seventh day of April, nineteen hundred and twenty-five, and made between the Southland Electric Power Board of the one part, and the Corporation of the Borough of Invercargill (now the City of Invercargill), of the other part, a copy 5
whereof has been deposited in the office of the Minister; the Board purported to agree, among other things, that if and whenever the boundaries of the borough should be so altered that any area outside the borough should be brought within the borough, then the electrical supplies 10
of any and every such area should revert to the Corporation, and the Board should sell to the Corporation and the Corporation should purchase from the Board all such electrical works, plant, lines, mains, supports, and other apparatus within any such area as were necessary and 15
solely used for the electrical supplies thereof, and were the property of the Board, and the price thereof should be ascertained by valuation in accordance with the provisions of the said agreement: And whereas by virtue 20
of the Southland Electric Power Supply Act, 1936, all land and other property, whether real or personal, belonging to the Board has become vested in His Majesty the King, and all rights, liabilities, and engagements of the Board have become rights, liabilities, and engagements of the Crown, and the undertaking theretofore 25
carried on by the Board is being carried on by the Minister in accordance with the provisions of the State Supply of Electrical Energy Act, 1917: And whereas the areas described in Part I of the *Second* Schedule to this Act have been incorporated within the City of 30
Invercargill since the date of the said agreement, and the areas described in Part II of that Schedule are now proposed to be incorporated within the City, but all the afore-said areas are situated within the former Southland 35
Electric Power District, and are supplied with electricity by the Minister notwithstanding the said agreement: And whereas doubts have arisen as to the legal effect of the said agreement, and it is desirable that those doubts be removed in order that the said agreement may be put into effect in the manner and to the extent 40
hereinafter appearing:

BE IT THEREFORE ENACTED as follows:—

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

5 “Board” means the Southland Electric Power Board:

“City” means the City of Invercargill:

“Corporation” means the Mayor, Councillors, and Citizens of the City of Invercargill:

10 “Electric line or work” has the same meaning as in section three hundred and nineteen of the Public Works Act, 1928:

“Minister” means the Minister for the time being charged with the administration of the Electricity Act, 1945: See Reprint of Statutes, Vol. VII, p. 772 1945, No. 36

15 “Quarter” means a period of three months commencing on the first day of January, April, July, or October in any year.

(2) The Minister shall, notwithstanding anything to the contrary in the Southland Electric Power Supply Act, 1936, or in any other enactment, but subject to 1936, No. 25 the provisions of this section, sell to the Corporation, and the Corporation shall purchase from the Minister, all the electric lines or works the property of His Majesty the King which are situated within the areas described 25 in the *Second* Schedule to this Act and are necessary and solely used for the purpose of supplying electricity therein.

(3) The price for the aforesaid electric lines or works shall be fixed by agreement between the Minister and 30 the Corporation, and failing agreement shall be ascertained by valuation in accordance with the provisions of the said agreement.

(4) The price, or so much thereof as relates to the electric lines or works sold by the Minister and purchased 35 by the Corporation in any one quarter, shall at the option of the Corporation be paid in one sum or in quarterly instalments spread over a period of not more than five years, the first of those instalments to become due and owing on the last day of the quarter in which 40 the electric lines or works are sold and purchased.

(5) Interest shall be paid quarterly on so much of the price as from time to time remains owing by the Corporation, at the rate for the time being prescribed:

by the Minister of Finance to be paid on amounts transferred from the National Development Loans Account to the Electric Supply Account, pursuant to the National Development Loans Act, 1941, or, if a higher rate is for the time being payable on any moneys in the Electric Supply Account that may be borrowed from any source other than the National Development Loans Account, then at that higher rate. 5

1941, No. 7

(6) As from the date of the sale and purchase of any of the said electric lines or works as aforesaid, the Corporation shall, subject to the provisions of this section, be entitled to undertake the supply of electricity within the area wherein the electric lines or works sold to the Corporation are situated, and upon the Corporation commencing the supply of electricity as aforesaid the Minister shall cease the supply of electricity therein. 10 15

See Reprint of Statutes, Vol. VII, p. 622

(7) In supplying electricity as aforesaid within the said areas or any part of them, the Corporation shall comply with the provisions of the Public Works Act, 1928, and of all other enactments affecting the Corporation in that behalf. 20

(8) On completion of the sale and purchase of the electric lines or works as aforesaid, the said agreement shall be deemed to be finally satisfied and discharged.

(9) Nothing in this section shall apply in respect of any part of the areas described in Part II of the *Second* Schedule to this Act, until that part has been incorporated within the City. 25

Power to increase superannuation allowance of Judges in certain cases. See Reprint of Statutes, Vol. II, p. 95

43. (1) Section two of the Judicature Amendment Act, 1920, is hereby amended by adding the following proviso:— 30

“ Provided that, if the Governor-General, by Order in Council, so directs in the case of any Judge who has retired or resigned after the first day of January, nineteen hundred and fifty, his allowance under this section shall be increased from the commencement thereof, or from such later date as may be specified in the Order (being before or after the date of the Order), to such amount as may be so specified, not exceeding two-ninths of such salary.” 35 40

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

44. Section eight of the Howard Estate Act, 1919, is hereby amended by adding the following subsection as subsection two:—

5 “(2) Notwithstanding anything to the contrary in this Act, the Public Trustee is hereby authorized to expend out of the net revenues derived from the administration of the Howard Estate a sum not exceeding two hundred and fifty pounds in the purchase of shares or interests in the East Coast Farmers’ Fertilizer Company, Limited.”

Authorizing Public Trustee to purchase shares in East Coast Farmers’ Fertilizer Company, Limited out of revenues of Howard Estate. 1919, No. 14

15 45. (1) The Governor-General may from time to time, in the name and on behalf of His Majesty, undertake or enter into contracts for the construction of the railways mentioned in the *Third* Schedule to this Act to the extent specified in that Schedule.

Certain railway deviations authorized

(2) The cost of constructing those railways shall be paid out of moneys to be appropriated for that purpose by Parliament.

20 (3) This section shall be deemed to be a special Act (authorizing the construction of those railways to the extent specified in the *Third* Schedule to this Act) within the meaning and for the purposes of the Public Works Act, 1928, which Act, so far as applicable, is hereby incorporated with this section.

See Reprint of Statutes, Vol. VII, p. 622

25 46. (1) As from the commencement of this Act, the gates of the Kawarau Falls Dam across the Kawarau River at the outlet from Lake Wakatipu, and such works, appliances, and conveniences associated therewith as may be necessary in connection with the utilization of water power for the generation and storage of electrical energy, shall be deemed to have been erected, constructed, and provided by the Minister for the time being charged with the administration of the Electricity Act, 1945, under the authority of the Order in Council under section three hundred and eleven of the Public Works Act, 1928, made on the nineteenth day of May, nineteen hundred and forty-eight and published in the *Gazette* on the twentieth day of that month at page five hundred and seventy-three, as well as under the authority of the licence granted under the Mining Act, 1908, on the eighteenth day of January, nineteen hundred and twenty-four, and registered in the office of the Mining Registrar as number two thousand and fifty-seven, Queenstown Registry.

Control of Kawarau Falls Dam.

1945, No. 36

See Reprint of Statutes, Vol. VII, p. 768

(2) The terms, conditions, reservations, and provisions specified in clauses one to nine, and in clause twelve, of the Second Schedule to the said licence shall have no force or effect after the commencement of this Act.

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(3) As from the commencement of this Act the said licence shall be deemed to entitle the licensee to use the gates of the said dam and the said works, appliances, and conveniences for the storage of water for the purposes of generating and storing electrical energy instead of for mining purposes.

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Repeals.
1924, No. 55
1930, No. 41

(4) The following enactments are hereby repealed:—

(a) Subsection three of section one hundred and ninety of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924:

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(b) The Kawarau Gold Mining Amalgamation Act, 1930.

(5) The Order in Council constituting a special Board for the purpose of controlling the gates of the Kawarau Falls Dam which Order was made on the twenty-third day of August, nineteen hundred and twenty-six, and published in the *Gazette* on that date at page two thousand five hundred and sixty-nine is hereby revoked; and the special Board constituted thereby is hereby abolished.

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Disposal of private and special funds and canteen stores profits of Second New Zealand Expeditionary Force.

1947, No. 63.

47. Except as provided in any other Act,—

(a) The private and special funds of the Second New Zealand Expeditionary Force, including the Middle East Force, the Central Mediterranean Force, and the Second New Zealand Expeditionary Force (Japan), now held in the Public Account, shall, without further authority than this section, be paid into the Canteen Fund established under the Patriotic and Canteen Funds Act, 1947:

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(b) The canteen stores profits of the Second New Zealand Expeditionary Force, including the Middle East Force and the Central Mediterranean Force, now held on fixed deposit at the Bank of New Zealand, shall, without further authority than this section, be paid into the New Zealand Patriotic Fund established under the Patriotic and Canteen Funds Act, 1947.

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48. Notwithstanding anything to the contrary in the Patriotic and Canteen Funds Act, 1947, or in any other Act, the transfer by way of gift made by the New Zealand Patriotic Fund Board to the Army Board for the use and benefit of the New Zealand Army of certain chattels provided by the New Zealand Patriotic Fund Board in Japan for the use and benefit of the Second New Zealand Expeditionary Force (Japan) is hereby validated and declared to have been lawfully made.
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- 10 49. (1) Section nine of the Licensing Amendment Act, 1948, is hereby amended by repealing subsection one and substituting the following subsection:—
- “ (1) There may from time to time be appointed as employees of the Public Service a Secretary to the
- 15 Licensing Control Commission and such other employees as may be necessary for the efficient carrying out of the functions of that Commission under this Act.”
- (2) Section nine of the Licensing Amendment Act, 1948, is hereby further amended by omitting from subsection two the word “ officers ”, and substituting the word “ employees ”.
- 20 (3) The Secretary to the Licensing Control Commission and the other officers of that Commission in office at the commencement of this section shall be deemed to have been appointed as employees of the Public Service; but no appeal against their appointment may be made by any person.
- 25
- 30 50. (1) Section eight of the Westport Harbour Act, 1920 (as amended by section five of the Westport Harbour Amendment Act, 1926), is hereby further amended by omitting from subsection one the words “ one shilling ”, and substituting the words “ such amount not exceeding four shillings as may be approved by the Minister of Marine ”.
- (2) Section five of the Westport Harbour Amendment Act, 1926, is hereby repealed.
- 35 51. (1) The following annuities shall be paid out of the Consolidated Fund, without further appropriation than this section, namely:—
- (a) An annuity of five hundred pounds to Sir Howard Kippenberger who is Editor in Chief of the War History Branch of the Department of Internal Affairs, as from such date as he retires from the Government Service with the consent of the Prime Minister, until his death:

Validating gift to Army Board by New Zealand Patriotic Fund Board.
1947, No. 63

Staff of Licensing Control Commission to be employees of the Public Service.
1948, No. 74

Special rate in respect of coal shipped from Westport.
See Reprint of Statutes, Vol. III, p. 678, 680

Repeal.

Superannuation rights of Sir Howard Kippenberger.

(b) An annuity of two hundred and fifty pounds to the widow (if any) of the said Sir Howard Kippenberger as from his death during her widowhood.

(2) The said annuities shall be payable in addition to any war pension payable to the annuitants or either of them. 5

52. The Mortgagees' Indemnity (Workers' Charges) Act, 1927, is hereby repealed.

Repeal of
Mortgagees'
Indemnity
(Workers'
Charges) Act,
1927.

See Reprint
of Statutes,
Vol. VII,
p. 1286

Schedules.

SCHEDULES

FIRST SCHEDULE

Section 19

EXEMPTIONS FROM SALES TAX

Abrasive powders and compounds.
Acetylsalicylic acid (aspirin) including any preparation of which acetylsalicylic acid is the principal active ingredient.
Acids, viz.: boracic, citric, and tartaric.
Barytes and whiting.
Basketware, wicker and cane, including canes, rattans, and similar flexible materials for the manufacture thereof.
Blue and starch for laundry use.
Bowls, dishes, basins, trays, and similar vessels of metal, not being plated in precious metal, peculiar to use in hospitals.
Brushes, brooms, and mops, suited for household use, excluding toilet brush-ware; stable and yard brooms.
Buckets and billies.
Can and bottle openers.
Caravans, trailer type, permanently fitted with living accommodation.
Carbon electrodes.
Carbon in block, sheet, or rod.
Cattle and sheep marking fluids; raddle.
Chain, metal, not being of precious metal or coated with precious metal, also hooks, rings, and shackles therefor.
Cleansing powders, liquids, and pastes, not being toilet preparations or soaps or containing soap.
Clothes lines.
Clothes pegs.
Controls for hospital sterilizers.
Directories of New Zealand or any part thereof.
Dyes, manufactured, not including hair dyes.
Egg preservatives and silicate of soda.

FIRST SCHEDULE—continued

EXEMPTIONS FROM SALES TAX—continued

Fly papers and baits; fly and insect sprays and powders.
 Gases, liquefied or compressed.
 Gates and fencing panels of metal.
 Gauges, steam and air, vacuum or pressure.
 Horseshoes; boots for animals.
 Implements and fittings for straining fencing wire.
 Labels, printed; tree and plant tags, printed or unprinted.
 Lead came.
 Machines and mechanical appliances peculiar to kitchen use in the preparation of food.
 Magnesium sulphate (Epsom salts).
 Malt extract, whether or not fortified with fish oil or vitamins.
 Meat skewers.
 Medicinal preparations, as may be approved, specially put up for internal use for the relief of coughs and colds.
 Metal in ingots, billets, blooms, pigs, bar, bolt, rod, channel, sheet, plate, and hoop unworked.
 Metal poles or towers specially suited for use in electrical transmission lines.
 Metallic soaps other than sodium and potassium soaps.
 Oil of citronella.
 Paper and cardboard, corrugated.
 Paraffin oil, medicinal.
 Condy's crystals.
 Petroleum jelly.
 Pipes, viz.:—
 Pipes and pipe fittings, black iron and aluminium, not exceeding 2 inches in internal diameter.
 Water piping, rigid, of synthetic resin, not exceeding 2 inches in internal diameter.
 Polishes, viz.: boot, floor, furniture, linoleum, metal, and stove.
 Pot mitts and metal wool.
 Racing boats and sculls for rowing clubs.
 Sacramental vessels, and other articles as may be approved, for use for religious purposes in Churches.
 Sandsoap.
 Sheeting, plastic, pliable, suitable for the manufacture of apparel and soft furnishings.
 Silver nitrate crystals.
 Soap pastes in admixture with abradant substances.
 Sodium hydroxide (caustic soda).
 Sodium sulphate (Glauber's salt).
 Springs, metal, other than undercarriage springs.
 Toilet paper in sheets or rolls.
 Toilet powders specially prepared and put up for infants' use.
 Traps, mouse and rat.
 Vegetable and metallic glues and adhesives; marine glue.
 Vegetable oils, viz.: castor, cottonseed, olive, peanut, soya bean, and sesame.
 Waterproofing and fireproofing compounds for textiles and building materials; wood preservatives.

SECOND SCHEDULE

PART I—AREAS INCORPORATED WITHIN CITY OF INVERCARGILL.

ALL those areas in the City of Invercargill described in the Schedules to the following Orders in Council:—

Dated the 13th day of December, 1927, and published in *Gazette* No. 87 of the 22nd day of the same month, at page 3730.

Dated the 7th day of July, 1937, and published in *Gazette* No. 45 of the 8th day of the same month, at page 1599.

Dated the 19th day of March, 1947, and published in *Gazette* No. 16 of the 27th day of the same month, at page 370.

PART II—AREAS PROPOSED TO BE INCORPORATED WITHIN CITY OF INVERCARGILL

FIRSTLY, all that area adjoining the City of Invercargill and situated partly in the County of Southland and partly in the Borough of South Invercargill, bounded by a line commencing at the extreme south-eastern point of the present boundary of the City of Invercargill and proceeding eastward along the middle line of McQuarry Street to a point three chains east of Brown Street; thence north parallel to Brown Street; thence east parallel to Tramway Road and three chains south of it; thence north and north-west parallel to Rockdale Road and Cemetery Road and three chains therefrom as far as the south boundary of the cemetery; thence south-west to the middle line of Cemetery Road; thence generally north-west along the middle line of Cemetery Road and the middle line of Racecourse Road to the present boundary of the City of Invercargill at Findlay Road; thence south-west generally along the said boundary to the said point of commencement.

Secondly, all that area adjoining the City of Invercargill and situated in the County of Southland, bounded by a line commencing at the extreme north-east point of the present boundary of the City of Invercargill near Layard Street, and proceeding parallel to Racecourse Road and its proposed extension and three chains east therefrom to and across Bainfield Road; thence west parallel to Bainfield Road and three chains north thereof to a point three chains west of Elles Road; thence south parallel to Elles Road and three chains west thereof to the northern boundary of the Waihopai Scenic Reserve; thence west and south by the boundaries of the Scenic Reserve Section 11, L.T.P. 2485 and Part Section 11, Block IV, Invercargill Hundred, to the present boundary of the City of Invercargill near Grey Street; thence east generally along the said boundary to the point of commencement.

THIRD SCHEDULE

Section 45.

RAILWAY DEVIATIONS AUTHORIZED

Name of Railway:	Extent Authorized:
1. Hurunui-Waitaki (Stewart's Gully Deviation)	A deviation leaving the existing Hurunui-Waitaki Railway near Chaney's Station at about 8 miles 78 chains on the railway chainage, and running generally to the westward of the existing Hurunui-Waitaki Railway to a junction therewith near Kaiapoi Station at about 11 miles 47 chains on the chainage of the latter railway. Length, about 2 miles 50 chains.
2. Stratford-Whangamomona Branch Railway (Stratford Deviation)	A deviation of the Stratford-Whangamomona Branch Railway leaving the existing line near Stratford at about 1 mile 10 chains on the railway chainage, and running generally southward of the existing line to a new junction with the Foxton-New Plymouth Railway at about 220 miles 60 chains on the chainage of the latter railway. Length, about 1 mile 40 chains.
3. Edgecumbe-Murupara	A branch line from the East Coast Main Trunk Railway at Edgecumbe southwards following the Rangitaiki Valley generally to Murupara. Length, about 40 miles.

By Authority: R. E. OWEN, Government Printer, Wellington.—1950.