



ANALYSIS

Title
1. Short Title

2. Salary of Governor-General
3. Power to grant exemptions from
taxation

1957, No. 5

An Act to amend the Civil List Act 1950

[4 September 1957]

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

1. Short Title—This Act may be cited as the Civil List Amendment Act 1957, and shall be read together with and deemed part of the Civil List Act 1950 (hereinafter referred to as the principal Act).

2. Salary of Governor-General—(1) Section three of the principal Act is hereby amended by omitting from paragraph (a) of subsection one the words “five thousand pounds”, and substituting the words “six thousand five hundred pounds”.

(2) Section three of the principal Act is hereby further amended by repealing subsection two, and substituting the following subsection:

“(2) The salary and allowance of the Governor-General shall—

“(a) Commence to be payable on the date on which he assumes the duties of his office or the date on which he embarks to assume the duties of his office, whichever date is the earlier; and

“(b) Continue to be payable until the date on which he vacates his office or leaves New Zealand with the intention of vacating his office, whichever date is the earlier.”

(3) Section three of the principal Act is hereby further amended by inserting in subsection three, after the word "Governor-General" where it first occurs, the words "or on the earlier date on which he leaves New Zealand with the intention of vacating his office".

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

3. Power to grant exemptions from taxation—The principal Act is hereby amended by inserting, after section four, the following section:

"4A. (1) Notwithstanding anything to the contrary in any Act, but without limiting any exemption under any other Act, the Minister of Finance may from time to time wholly or partly exempt from any public or local tax, duty, rate, levy, or fee, any of the following persons:

"(a) The Governor-General:

"(b) A member of the personal staff of the Governor-General, if that person is resident in New Zealand solely for the purpose of performing his duties as such a member:

"(c) The wife and any dependent child or children of the Governor-General or of any person to whom paragraph (b) of this subsection applies.

"(2) The powers conferred on the Minister of Finance by subsection one of this section shall be deemed to include—

"(a) Power to exempt from stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act any instrument or class of instruments to which any of the persons referred to in that subsection is a party:

"(b) Power, on the death of any person referred to in that subsection,—

"(i) To exempt wholly or partly the estate of that person from estate duty under the Estate and Gift Duties Act 1955; and

"(ii) To exempt any instrument or document or class of instruments or documents made for or relating to the appointment of an executor or administrator in the estate of that person, or to the administration or distribution of the estate, from stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act.

“(3) Any exemption granted under subsection one of this section may be granted either unconditionally or subject to such conditions as the Minister of Finance thinks fit, and the Minister may at any time revoke any such exemption or revoke, vary, or add to any such conditions.

“(4) Every such exemption shall come into force on such date as may be specified in that behalf by the Minister of Finance. The date so specified may be before or after the date of the granting of the exemption or before or after the commencement of this section.

“(5) If any question arises as to the persons entitled to any such exemption or as to the extent of any such exemption, it shall be determined by the Minister of Finance, and his decision shall be final.

“(6) The Minister of Finance may direct that such refunds or payments be made from any public fund or account or from the money of any local authority, public body, or person as may in the opinion of the Minister be necessary to give effect to any such exemption.

“(7) Where any loss is suffered by any public fund or account other than the Consolidated Fund by the granting of any such exemption or by the making of any refund or payment directed under this section, the Minister of Finance may direct that such payments be made from the Consolidated Fund to that other fund or account as may be necessary in the opinion of the Minister to reimburse that loss.

“(8) Where any loss is suffered by any local authority, public body, or person by the granting of any such exemption or by the making of any refund or payment directed under this section, the Minister of Finance shall direct that such payments be made from the Consolidated Fund to that local authority, public body, or person as may be necessary in the opinion of the Minister to reimburse that loss.

“(9) All refunds or payments directed under this section to be made from any public fund or account shall be made without further appropriation than this section.”
