

New Zealand.



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AN ACT to make Provision with respect to Public Finance and other Matters. Title.
[10th March, 1933.]

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

1. This Act may be cited as the Finance Act, 1932-33 Short Title.
(No. 2).

PART I.

PUBLIC REVENUES AND LOANS.

2. (1) While this section continues in operation sections forty-seven and forty-eight of the Public Revenues Act, 1926 (hereinafter referred to as the said Act), shall be read and shall operate as if the following amendments were made therein as from the thirty-first day of March, nineteen hundred and thirty-three:—

Temporarily amending sections 47 and 48 of Public Revenues Act, 1926.

- (a) The words "period ending on the close of the thirty-first day of October next" shall be

deemed to be substituted for the words " space of three months " in subsection one of the said section forty-seven :

- (b) The words " the period so ending on the thirty-first day of October " shall be deemed to be substituted for the words " such three months " in subsection one of the said section forty-seven :
- (c) The words " bearing the same proportion to the total amount of such vote as the period elapsing between the commencement of the financial year and the close of the thirty-first day of October thereafter bears to the whole financial year " shall be deemed to be substituted for the words " equal to one-fourth part of such vote " in the first proviso to the said section forty-seven :
- (d) The words " the period so ending on the close of the thirty-first day of October thereafter " shall be deemed to be substituted for the words " the three months thereafter " in paragraph (b) of subsection one of the said section forty-eight.

(2) Notwithstanding anything contained herein, this section shall not be deemed to be an Act granting and appropriating money within the meaning and for the purposes of section forty-seven of the said Act.

(3) This section shall, unless sooner repealed, continue in operation until the close of the thirty-first day of October, nineteen hundred and thirty-three, and no longer.

Extending power to borrow on Treasury bills.

3. (1) Subsection one of section forty-one of the Public Revenues Act, 1926, as amended by section three of the Finance Act, 1931 (No. 4), is hereby further amended by omitting the words " one-third of the estimated expenditure for the then current financial year ", and substituting the words " one-half of the estimated expenditure for the then current financial year ".

Consequential repeal.

(2) Section three of the Finance Act, 1931 (No. 4), is hereby consequentially repealed.

Minister of Finance may issue Treasury bills for discount on Treasury bills issued under the Banks Indemnity (Exchange) Act.

4. The Minister of Finance may, under the authority of section seven of the Banks Indemnity (Exchange) Act, 1932-33, issue Treasury bills in respect of the discount on any other Treasury bills issued under the authority of that section, or may pay any such discount in cash in accordance with the said section.

5. Section seven of the Finance Act, 1931 (No. 4), is hereby amended as from the passing of that Act by adding to subsection two the following words :—

Section 7 of
Finance Act,
1931 (No. 4),
amended.

“ All principal moneys, and interest at a rate or rates fixed by the Minister of Finance, secured by any deed or deeds of hypothecation executed under the authority of this section, shall be paid without further appropriation than this section out of the Consolidated Fund. Any moneys so paid out of the Consolidated Fund may be recovered without further authority than this section out of the Discharged Soldiers Settlement Account, and the moneys so recovered shall not be deemed to be moneys transferred within the meaning of subsections one and three of this section. The moneys borrowed on the security of any such deed or deeds of hypothecation shall not be deemed to form part of the public debt for the purposes of the Repayment of the Public Debt Act, 1925.”

6. Section one hundred and five of the Post and Telegraph Act, 1928, is hereby amended by repealing subsection three thereof, and substituting the following subsection :—

Section 105 of
Post and
Telegraph Act,
1928, amended.

“ (3) Every such certificate shall be issued for such term as the Minister of Finance may determine, and shall authorize the payment to bearer at maturity of the nominal value of such certificate, or, if the Governor-General by Order in Council so prescribes, any such certificate may, subject to such conditions as may be imposed in such Order in Council, authorize the payment to the bearer at any date after maturity of the nominal value of such certificate, together with interest thereon at the prescribed rate for the period or any part of the period between the date of maturity and the date of redemption. All payments pursuant to this subsection shall be made out of the Post Office Account without further appropriation than this section.”

7. Section thirty-seven of the Finance Act, 1932, is hereby extended to apply in respect of the financial year ending on the thirty-first day of March, nineteen hundred and thirty-four, in the same manner and to the same extent as it applies in respect of the current financial year.

Section 37 of
Finance Act,
1932, extended.

Minister of Finance may arrange with the Master of the Royal Mint for special issue of silver and bronze coinage for circulation in New Zealand.

8. (1) The Minister of Finance is hereby empowered to make such arrangements with the Master of the Royal Mint as may be necessary for the minting of silver or bronze coinage of such denomination or denominations as may from time to time be agreed on, with such distinctive design thereon as may be agreed on, but otherwise in conformity with the requirements of the Coinage Acts, 1870 to 1920 (Imperial).

(2) Silver and bronze coins minted in accordance with any such arrangement as aforesaid shall be legal tender in New Zealand to the same extent as if they were issued by the Royal Mint otherwise than in accordance with the special provisions of this section.

(3) The Minister of Finance may from time to time, on behalf of the Government of New Zealand, purchase from the Royal Mint such amount of silver and bronze coins, minted in accordance with the foregoing provisions of this section, as may be necessary for public requirements. The cost of such coins and of their carriage to New Zealand (including incidental costs) may be paid out of the Public Account without further appropriation than this section.

Section 12 of Finance Act, 1931 (No. 2), amended.

9. Subsection three of section twelve of the Finance Act, 1931 (No. 2), is hereby amended as from the passing of that Act by omitting the words "imported into or exported from New Zealand in breach of any such regulations", and substituting the words "in respect of which a breach of any such regulations is committed".

Defining Public Trustee's powers for the purposes of section 112 of Mental Defectives Act, 1911.

10. It is hereby expressly declared for the purposes of section one hundred and twelve of the Mental Defectives Act, 1911, that, notwithstanding the death or discharge of a mentally defective person or the happening of any other event which determines the powers, duties, and functions of the Public Trustee as committee or administrator of the estate of that person, the Public Trustee may, and shall be deemed always to have had authority to apply any moneys held by him on behalf of that person in payment of any debt incurred for the maintenance of that person in any public institution.

Medical practitioners required to have annual practising certificates.

11. (1) This section shall be read together with and deemed part of the Medical Practitioners Act, 1914 (hereinafter in this section referred to as the principal Act).

(2) Subject to the provisions of this section, every registered medical practitioner commits an offence and is liable on summary conviction to a fine not exceeding five pounds for each day during which the offence continues who, at any time after the thirty-first day of March, nineteen hundred and thirty-three, not having obtained from the Director-General of Health under this section a certificate which is then in force to the effect that he is registered under the principal Act, practises medicine or surgery, or any branch of medicine or surgery, under the style or title of a physician, surgeon, doctor, licentiate in medicine or surgery, bachelor of medicine, or medical practitioner, or under any name, title, addition, or description implying that he holds any diploma or degree in medicine or surgery, or in any branch of medicine or surgery, or is otherwise specially qualified to practise medicine or surgery, or any branch of medicine or surgery.

(3) Subject to the payment of the prescribed fee, the Director-General of Health, on application made to him for that purpose by any person who is registered under the principal Act, shall issue to him a certificate accordingly; and any such certificate shall be in force from the thirty-first day of March next after the issue thereof till the thirty-first day of March following, or, if the person applying for the same so requires, until the thirty-first day of March only next following the issue thereof:

Provided that if at any time during the currency of such certificate the holder thereof ceases to be registered under the principal Act such certificate shall thereupon be deemed to be cancelled.

(4) Without limiting in any way the authority conferred on the Governor-General by section thirty-six of the principal Act to make such regulations as he deems necessary or expedient for the purpose of effectually carrying out the provisions of that Act, it is hereby expressly declared that the Governor-General, acting under the authority of the said section, may make regulations prescribing the fees payable for certificates under this section.

(5) Any person who is entitled to receive a certificate under this section shall be deemed to have obtained such certificate when he has duly applied to the Director-General of Health for the same and paid the prescribed fee therefor.

(6) Nothing in this section shall apply with respect to—

- (a) Any registered medical practitioner in so far as he is practising in the employment of any Department of the Government service:
- (b) Any registered medical practitioner in so far as he is rendering medical or surgical aid to any person in an emergency:
- (c) Any person holding a provisional certificate for the time being in force under section thirty-two of the principal Act.

(7) Subsection one of section thirty-one of the principal Act is hereby amended by omitting the words “in the month of December”, and substituting the words “not later than the thirtieth day of April”.

(8) The copy of the register required by subsection one of section thirty-one of the principal Act to be published in the *Gazette* shall indicate with reference to every person whose name appears therein whether such person is the holder of a certificate for the then current year, and the absence from any such copy of any such indication with respect to any person shall, until the contrary is proved by the production of the certificate or a copy thereof certified by the Director-General of Health, be sufficient evidence in all judicial proceedings that such person is not the holder of such a certificate.

Section 26 of
Medical
Practitioners
Act, 1914,
amended.

12. (1) Subsection one of section twenty-six of the Medical Practitioners Act, 1914 (hereinafter in this section referred to as the principal Act) is hereby repealed, and the following subsection substituted therefor:—

“(1) The Director-General of Health or the Medical Officer of Health, as the case may be, shall take and receive such fees in respect of such matters under this Act as are from time to time prescribed by regulations under this Act.”

Repeal.

(2) The Schedule to the principal Act and section eight of the Medical Practitioners Amendment Act, 1924, are hereby repealed:

Provided that until fees in that behalf are prescribed by regulations pursuant to the authority contained in subsection one of section twenty-six of the principal Act, as set out in the last preceding subsection, the fees set out in the said Schedule, as amended by the said section

eight, shall in respect of the several matters to which they relate be deemed to have been prescribed as aforesaid and be payable accordingly.

13. (1) This section shall be read together with and deemed part of the Masseurs Registration Act, 1920 (hereinafter in this section referred to as the principal Act).

Masseurs
required to
have annual
practising
certificates.

(2) Every person registered as a masseur under the principal Act commits an offence and is liable on summary conviction to a fine not exceeding five pounds for each day during which the offence continues who, at any time after the thirty-first day of March, nineteen hundred and thirty-three, not having obtained from the Registrar under this section an annual practising certificate which is then in force to the effect that he is registered as a masseur under the principal Act, describes himself as a masseur or massage expert, or uses or causes to be used in connection with his business, profession, or calling any written words, initials, or abbreviations of words intended or likely to cause any person to believe that he is registered under the principal Act, or that he is engaged in the practice of massage, or that he is qualified to perform massage by the use of any defined or approved method.

(3) Subject to the payment of the prescribed fee, the Registrar, on application made to him for that purpose by any person who is registered as a masseur under the principal Act, shall issue to him an annual practising certificate accordingly; and any such certificate shall be in force from the thirty-first day of March next after the issue thereof till the thirty-first day of March following, or, if the person applying for the same so requires, until the thirty-first day of March only next following the issue thereof:

Provided that if at any time during the currency of any such certificate the holder thereof ceases to be registered under the principal Act such certificate shall be deemed to be cancelled.

(4) Any person who is entitled to receive an annual practising certificate under this section shall be deemed to have obtained such certificate when he has duly applied to the Registrar for the same and paid the prescribed fee therefor.

(5) A certificate under the hand of the Registrar that any person is or is not registered under the principal Act, or is or is not the holder of an annual practising certificate under this section or was or was not at any time so registered or the holder of such an annual practising certificate, shall be conclusive evidence of the matters therein referred to.

Repeal.

(6) Section eleven of the principal Act is hereby repealed.

Section 15 of Masseurs Registration Act (as to regulations) amended.

14. Section fifteen of the Masseurs Registration Act, 1920, is hereby amended as follows:—

(a) By omitting from paragraph (b) the words “not exceeding two pounds in any case”:

(b) By omitting from the said paragraph (b) the words “not exceeding one pound”, and substituting the words “and of any other certificates issued by the Registrar”.

Opticians to have annual practising certificates.

15. (1) This section shall be read together with and deemed part of the Opticians Act, 1928 (hereinafter in this section referred to as the principal Act).

(2) In this section “year” means the period of twelve months beginning on the first day of April and ending on the thirty-first day of March next following.

(3) Notwithstanding anything to the contrary in the principal Act, no person shall in any year after that ending on the thirty-first day of March, nineteen hundred and thirty-three, be entitled to practise his business or calling as a registered optician unless he is the holder of an annual practising certificate in respect of that year.

(4) Every person practising in breach of the last preceding subsection commits an offence, and is liable on summary conviction to a fine of five pounds for every day during which the offence continues.

(5) Subject to the payment of the prescribed fee, the Opticians Board, on application made to it for that purpose by any registered optician, shall issue to him an annual practising certificate accordingly, and any such certificate shall be in force during the year in respect of which it is issued:

Provided that if at any time during the currency of any such certificate the holder thereof ceases to be registered under the principal Act such certificate shall be deemed to be cancelled.

(6) Every person entitled to receive an annual practising certificate under this section shall be deemed to have obtained such certificate when he has duly applied to the Board for the same and paid the prescribed fee therefor.

(7) The authority to make regulations conferred on the Governor-General by section twenty-one of the principal Act is hereby extended to enable him to make regulations prescribing the fees payable in respect of annual practising certificates.

(8) A certificate under the hand of the Registrar that any person is or is not registered under the principal Act, or is or is not the holder of an annual practising certificate under this section, or was or was not at any time so registered or the holder of such an annual practising certificate, shall be conclusive evidence of the matters therein referred to.

(9) Sections thirteen and fourteen of the principal Act are hereby repealed. Repeals.

16. (1) This section shall be read together with and deemed part of the Plumbers Registration Act, 1912 (hereinafter in this section referred to as the principal Act). Registered plumbers to have annual licenses.

(2) In this section "year" means the period of twelve months beginning on the first day of April and ending on the thirty-first day of March next following.

(3) Notwithstanding anything to the contrary in the principal Act, no person shall in any year after that ending on the thirty-first day of March, nineteen hundred and thirty-three, be entitled to do any sanitary plumbing required by that Act to be done by a registered plumber unless he is the holder of an annual plumber's license in respect of that year.

(4) Every person doing any sanitary plumbing in breach of the last preceding subsection commits an offence, and is liable on summary conviction to a fine of five pounds for every day during which the offence continues.

(5) Subject to the payment of the prescribed fee, the Director-General of Health, on application made to him for that purpose by any registered plumber, shall issue to him an annual license accordingly, and any such license shall be in force during the year in respect of which it is issued :

Provided that if at any time during the currency of such license the holder thereof ceases to be registered under the principal Act such license shall be deemed to be cancelled.

(6) Any person who is entitled to receive an annual license under this section shall be deemed to have obtained such license when he has duly applied to the Director-General of Health for the same and paid the prescribed fee therefor.

(7) The authority to make regulations conferred on the Governor-General by section sixteen of the principal Act is hereby extended to enable him to make regulations prescribing fees payable for annual licenses.

(8) A certificate under the hand of the Director-General of Health that any person is or is not registered under the principal Act, or is or is not the holder of an annual license under this section, or was or was not at any time so registered or the holder of such an annual license, shall be conclusive evidence of the matters therein referred to.

Repeals.

(9) Sections ten, eleven, twelve, and thirteen of the principal Act are hereby repealed.

Section 25 of
Finance Act,
1932, amended.

17. Subsection two of section twenty-five of the Finance Act, 1932, is hereby amended by adding thereto the words "and also all public bodies the accounts of which are by any Act required to be audited by the Audit office, and building societies under the Building Societies Act, 1908, incorporated societies under the Incorporated Societies Act, 1908, and the trustees of any trust for religious, charitable, or educational purposes in any way subject to the Religious, Charitable, and Educational Trusts Act, 1908".

Section 8 of
Motor-spirits
Taxation Act,
1927, amended.

18. Subsection one of section eight of the Motor-spirits Taxation Act, 1927, is hereby amended as from the passing of that Act by inserting, after the words "Motor-vehicles Act, 1924", the words "or a motor-vehicle in respect of which an annual fee is payable under section eighteen of that Act".

Special tax on
certain
motor-vehicles.

19. (1) In this section the term motor-vehicle means—

(a) A motor-vehicle within the meaning of the Motor-vehicles Act, 1924 (not being a motor-vehicle exempted by subsection two of section eleven of that Act from payment of annual license fees, or a traction-engine), the motive power of which

is not wholly derived from motor-spirits within the meaning of the Motor-Spirits Taxation Act, 1927; and

(b) A trackless trolley-omnibus as defined by section two of the Transport Licensing Act, 1931,— and all other terms used in this section shall, unless the context otherwise requires, have the meanings assigned to them respectively by the said Motor-vehicles Act, 1924.

(2) Not later than the seventh day of every month beginning with the month of April, nineteen hundred and thirty-three, every owner of a motor-vehicle shall lodge with any Deputy Registrar a declaration in the prescribed form as to the total number of miles of public highway over which the motor-vehicle was used during the month immediately preceding that in which such declaration is required to be lodged, and as to such other matters as may be prescribed.

(3) There shall be paid by the owner to the Deputy Registrar by way of tax in respect of the total number of miles stated in every such declaration an amount computed as prescribed by the Schedule to this Act. Such amount shall become due and payable on the last day of the period within which such declaration is required to be lodged as aforesaid. There shall also be paid by the owner to the Deputy Registrar a penalty of one pound for each week or part of a week by which, in lodging such declaration or paying such tax, he exceeds the period allowed for lodging such declaration or the day on which such tax became payable.

(4) All moneys payable to a Deputy Registrar under the last preceding subsection shall constitute a debt due to the Crown, and shall be recoverable accordingly in any Court of competent jurisdiction.

(5) From every amount paid or recovered under the foregoing provisions of this section there shall be deducted and paid into the Post Office Account for expenses of administration of this section an amount equal to five per centum thereof. The remainder shall be paid into the Public Account, and shall be dealt with as follows:—

(a) So much thereof as was paid in respect of motor-vehicles using electricity as their main motive power shall be dealt with as provided by section nine of the Motor-spirits Taxation Act, 1927 :

(b) So much thereof as was paid in respect of all other motor-vehicles shall be divided into as many equal portions as, at the beginning of the month in which the tax became due and payable, there were full pennies of Customs duty (exclusive of primage duty or surtax) payable on motor-spirits imported into New Zealand. Six of such portions shall be dealt with as provided by section nine of the Motor-spirits Taxation Act, 1927, and the residue shall be credited to the Consolidated Fund.

(6) On or before the first day of April, nineteen hundred and thirty-three, every person who is the owner of a motor-vehicle within the meaning of this section shall, in the prescribed form, notify the Registrar to that effect, and after that date every owner or other person who imports such a motor-vehicle into New Zealand or converts any vehicle into such a motor-vehicle shall, within fourteen days after such importation or conversion, make a like notification.

(7) The Governor-General may from time to time, by Order in Council, make such regulations as he deems necessary for the purpose of giving full effect to this section.

(8) Every person who fails to comply with any of the requirements of this section, or who makes any declaration or furnishes any information required by this section knowing the same to be false in any particular, commits an offence, and is liable on summary conviction to a fine of one hundred pounds. Conviction for any such offence shall not relieve the offender from payment of any other penalty imposed by this section.

Exemption of certain Government securities from stamp duty under Part IV of National Expenditure Adjustment Act.

20. Nothing in Part IV of the National Expenditure Adjustment Act, 1932, shall apply with respect to any interest that accrues after the thirty-first day of March, nineteen hundred and thirty-three, on any securities issued by the Government of New Zealand, or by the State Advances Superintendent, or by the Rural Intermediate Credit Board, and bearing interest at a rate not exceeding four per centum per annum.

Extending powers of Minister of Mines under section 55 of Mining Act, 1926.

21. (1) Notwithstanding anything to the contrary in section fifty-five of the Mining Act, 1926, it shall be lawful for the Minister of Mines without the consent of the owner or occupier to determine that any private

land which has been subjected to a geophysical survey by the Government, or which the Minister proposes to prospect for gold, shall be resumed pursuant to that section.

(2) In respect of any land so resumed the amount of compensation payable by the Crown shall not include the value of any gold or minerals contained therein, but shall include all sums reasonably expended by the owner or occupier in carrying on mining operations on such land.

22. Notwithstanding anything to the contrary in the Mining Act, 1926, or any other Act, where any land subject to the said Mining Act, 1926, has been geophysically surveyed or has been prospected for gold by the Minister, such land and any mining privileges in respect thereof, where such land is vested in the Crown, or any mining privileges in respect of such land held by or on behalf of the Crown where such land is not vested in the Crown, may be disposed of by the Minister upon such terms and subject to such conditions as he thinks fit. The proceeds of every such disposal shall be credited to the Consolidated Fund and shall be dealt with otherwise than as goldfields revenue.

Disposal of land geophysically surveyed and prospected or mining privileges in respect thereof.

PART II.

PENSIONS AND SUPERANNUATION FUNDS.

23. Section eight of the Pensions Act, 1926, is hereby amended by omitting the words "and also" after subparagraph (iii) of paragraph (b), and by adding to that paragraph the following:—

Section 8 of Pensions Act, 1926, amended.

"or

"(iv) Where the absence is in respect of any period served by the applicant in any capacity as a member of any of His Majesty's Naval, Military, or Air Forces, or, in any war, as a member of any organization attached to any such force; and also".

24. Subsection one of section nine of the National Expenditure Adjustment Act, 1932, is hereby amended by omitting the words "thirtieth day of September, nineteen hundred and thirty-two", and substituting the words "thirty-first day of May, nineteen hundred and thirty-three".

Section 9 of National Expenditure Adjustment Act, 1932, amended.

Section 9 of
National
Expenditure
Adjustment
Act, 1932,
amended.

25. Subsection two of section nine of the National Expenditure Adjustment Act, 1932, is hereby amended as from the commencement thereof by adding the following proviso :—

“ Provided that in the case of a contributor retiring before the first day of April, nineteen hundred and thirty-five, the amount to be held for his credit as aforesaid shall not exceed the total amount paid by him as contributions to the appropriate superannuation fund on the difference between the rate on the basis of which his retiring-allowance is based and any higher rate on the basis of which he had been contributing as aforesaid to such superannuation fund.”

Extending
benefits of
section 115 of
Public Service
Superannuation
Act, 1927, to
certain con-
tributors to
Public Service
and Teachers'
Superannuation
Funds.

26. Where by reason of his not having made the election prescribed by the proviso to subsection five of section twenty-nine of the Finance Act, 1925, any contributor to the Public Service Superannuation Fund or the Teachers' Superannuation Fund is not contributing to such fund pursuant to section one hundred and fifteen of the Public Service Superannuation Act, 1927, in respect of the benefits mentioned in that section, such person may, within six months after the passing of this Act, make such election, and shall thereupon be deemed to have become liable to contribute under the said section one hundred and fifteen to the appropriate fund as from the date on which he first enjoyed such benefits as aforesaid or the date of establishment of the fund, whichever date is the later.

PART III.

LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.

Authorizing
remission of
additional
charge of 10 per
cent. on unpaid
rates.

27. (1) This section shall apply to rates made and levied for the financial year ending on the thirty-first day of March, nineteen hundred and thirty-three, or for any rating period commencing in that financial year notwithstanding that such rating period ends within a later financial year, or for any less period falling within that year or rating period as the case may be, in respect of which an additional charge of ten per centum has heretofore been or may hereafter be added pursuant to section seventy-six of the Rating Act, 1925.

(2) Any local authority which has added such additional charge to unpaid rates may, if it thinks fit, either remit the payment of such charge or any portion thereof, or postpone the same for such time as it thinks fit.

(3) Any remission of such charge heretofore made by any local authority is hereby validated.

(4) The power given by this section may be exercised in respect of all rates or any particular rate or rates, and may be so exercised either generally with respect to all ratepayers liable to pay such charge or with respect to any particular ratepayer or ratepayers only.

(5) Any local authority which exercises the power given by this section may refund to any person any amount or any portion thereof already paid by that person by way of such additional charge.

(6) The powers conferred by this section may be exercised by the Minister of Lands in respect of rates made and levied by him under the authority of the Rangitaiki Land Drainage Act, 1910, and the Hauraki Plains Act, 1926.

28. (1) Section thirty-one of the Local Bodies' Loans Act, 1926, is hereby amended as follows:—

Amendments of
Local Bodies'
Loans Act,
1926.

(a) By repealing subsection two A (as set out in subsection two of section fifteen of the Finance Act, 1927), and substituting the following subsection:—

“(2A) In any case to which subparagraph (ii) of paragraph (b) of subsection one of this section applies, the local authority concerned shall, on obtaining any consent mentioned in that subparagraph, notify the Audit Office thereof, and the local authority shall not at any time cancel any hypothecated or mortgaged debenture or issue any new debenture in lieu thereof save under the supervision of an officer or officers appointed by the Audit Office to exercise such supervision at the expense of the local authority”:

(b) By adding to subsection three, as from the commencement of section eleven of the Local Government Loans Board Act, 1926 (as set out in subsection one of section twenty-nine of the Finance Act, 1932 (No. 2)), the words “or of any Order in Council or other lawful authority

under any other Act to vary the rate of interest or the term of the special loan, or any part thereof, or any conditions subject to which the same may be raised or any provisions with respect to repayment of the loan”.

Repeals.

(2) Subsection four of section one hundred and fourteen of the Local Bodies' Loans Act, 1926, and subsection two of section fifteen of the Finance Act, 1927, are hereby repealed.

Extending authority of Hospital Boards to borrow during current financial year.

29. It shall be lawful for any Hospital Board to borrow by way of bank overdraft during the year ending the thirty-first day of March, nineteen hundred and thirty-three, an amount approved by the Minister of Health in excess of that authorized by section sixty of the Hospitals and Charitable Institutions Act, 1926, to the extent of one-fourth of the estimated contributions payable to the Board by contributory local authorities during that year together with one-fourth of the estimated amount receivable by way of subsidy on such contributions.

Section 40 of Rural Intermediate Credit Act, 1927, amended.

30. Subsection three of section forty of the Rural Intermediate Credit Act, 1927, is hereby amended as from the commencement of that Act by inserting, after the word “increased”, the following words: “by the allotment by the directors of additional shares to any member of the Association, and”.

Terms and conditions of loans granted under Rural Intermediate Credit Act, 1927.

31. (1) This section shall be read together with and deemed part of the Rural Intermediate Credit Act, 1927 (hereinafter in this section referred to as the principal Act).

(2) Every loan granted under the principal Act after the passing of this Act by the Board or by an association may be made repayable upon demand or by such instalments at such times and generally upon such conditions as the Board or the association, with the consent of the Board, thinks fit:

Provided that no loan shall be granted for any term exceeding five years from the date of the grant thereof.

(3) Nothing herein or in the principal Act shall be construed to limit or affect the power of the Board or an association, with the consent of the Board, in its discretion to grant an extension of time or other concession to any borrower with regard to any existing loan.

Repeals.

(4) Sections forty-nine and sixty-five and subsection one of section fifty-three of the principal Act are hereby repealed.

32. (1) Section sixteen of the Finance Act, 1927, is hereby amended as from the passing of that Act by inserting, after the words "for the public work", the words "or other purpose", and by omitting the words "for the purposes of the public work".

Section 16 of Finance Act, 1927, amended.

(2) After the passing of this Act the power conferred by the said section sixteen to apply the proceeds of any loan to which that section relates for the repayment of other moneys applied for the purpose for which the loan was raised shall not, unless and until the Local Government Loans Board consents thereto, be exercised at any time after the expiration of two years from the date of the application of such other moneys.

PART IV.

MISCELLANEOUS.

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

"The Gisborne-Wairoa earthquakes" means the earthquakes that occurred in the boroughs of Gisborne and Wairoa and the surrounding districts during the month of September, nineteen hundred and thirty-two, and includes all fires consequent thereon or incidental thereto :

"Gisborne-Wairoa Earthquake Relief Fund" means a fund raised wholly or partly by private subscription for the benefit of persons injuriously affected by the Gisborne-Wairoa earthquakes, and includes all investments, securities, and other property whatsoever belonging to or under the administration of a trustee of such fund in his capacity as such :

"Trustee" includes every person for the time being exercising control, either solely or jointly with any other person or persons, over any Gisborne-Wairoa Earthquake Relief Fund.

(2) The provisions of section fifty-nine of the Hawke's Bay Earthquake Act, 1931, shall apply with respect to payments made (whether before or after the passing of this Act) to any Gisborne-Wairoa Earthquake Relief

Application of section 59 of Hawke's Bay Earthquake Act, 1931.

Application of
Hawke's Bay
Earthquake
Relief Funds
Act.

Extending
purposes for
which Hawke's
Bay
Earthquake
Relief Funds
may be applied.

Section 8 of
Savings-banks
Amendment
Act, 1927,
amended.

Validating
payment by
Dunedin
Savings-bank
Trustees to the
Methodist
Central Mission,
Dunedin.

Authorizing
trustees of
Auckland
Savings-bank
to purchase
certain land
and to lease the
same to the
Auckland
Grammar
School Board.

Fund in the same manner in all respects as if such fund were one of the public funds referred to in that section.

(3) The provisions of the Hawke's Bay Earthquake Relief Funds Act, 1931, shall apply with respect to every Gisborne-Wairoa Earthquake Relief Fund in the same manner in all respects as if it were an Earthquake Relief Fund within the meaning of that Act.

(4) The purposes for which any Earthquake Relief Fund within the meaning of the last mentioned Act was established in relation to the Hawke's Bay earthquake shall be deemed to include, and always to have included, the same or corresponding purposes in relation to the Gisborne-Wairoa earthquakes.

34. Subsection one of section eight of the Savings-banks Amendment Act, 1927, is hereby amended by adding the following:—

“ and

“(c) To each trustee for each day on which he is engaged on the inspection of lands taken or offered as security for loans on mortgage such remuneration and travelling or other allowances as may from time to time be prescribed by the Governor-General by Order in Council in that behalf.”

35. The payment made during the current financial year by the trustees of the Dunedin Savings-bank constituted under the Savings-banks Act, 1908, of a sum of one hundred pounds out of the profits of the bank to the Methodist Central Mission, Dunedin, is hereby validated and declared to have been lawfully made.

36. Whereas for the purpose of enabling the Auckland Grammar School Board (hereinafter called the Board) to inaugurate an agricultural course in connection with the Mount Albert Grammar School, the Auckland Savings-bank (hereinafter called the bank) has offered to purchase out of its accumulated profits the land hereinafter described adjoining the said school, and to erect thereon buildings and to provide the necessary equipment in connection therewith, and to lease the land so purchased to the Board to be used for the purposes aforesaid: And whereas it is desirable that the necessary power should be given to the trustees of the bank and the Board to enable such purposes to be carried into effect: Be it therefore enacted as follows:—

(1) The trustees of the bank are hereby empowered, notwithstanding anything to the contrary in the Savings-banks Act, 1908, out of the accumulated profits of the bank to expend a sum not exceeding two thousand pounds in purchasing the land hereinafter described, and in erecting thereon such buildings and providing such equipment as may be necessary to enable such land to be used in connection with the agricultural course to be established by the Board.

(2) The trustees of the bank may lease the said land, buildings, and equipment to the Board at a nominal rent, or at such rent and on such terms and conditions as such trustees think fit, and the Board is hereby empowered to accept any such lease:

Provided that nothing herein contained shall render it obligatory on the bank to grant any such lease.

(3) The land to which this section relates is all that piece or parcel of land, containing by admeasurement twenty acres and six and one-tenth perches, more or less, being part of Allotment 41 of the Parish of Titirangi, and being part of the land comprised and described in certificate of title, Volume 609, folio 231, of the Register-book at Auckland.

37. Notwithstanding anything contained in the Mining Act, 1926, it shall not be lawful for the Warden, without the prior consent of the Minister of Mines, to grant any mining privileges in any area or areas in respect of which the Unemployment Board has notified the Warden in writing that it is granting or intends to grant financial assistance for prospecting or development.

Restricting right of Wardens to grant mining privileges in certain areas.

38. (1) Section five of the National Expenditure Adjustment Amendment Act, 1932, is hereby amended by adding to subsection two the following proviso:—

Prescribing method by which company may give notice to holders of bearer debentures as to interest paid in excess.

“Provided that where any interest so paid in excess and recoverable under this subsection has been paid in respect of bearer debentures an election for the purposes of this subsection may be made either by notice given in any manner in which under the conditions of the debentures or of any trust deed securing the same notice for any purpose may be given to the holders of such debentures, or by notice published in the *Gazette* and in at least one daily newspaper published in each of the four cities of Auckland, Wellington, Christchurch, and Dunedin respectively.”

(2) Any notice heretofore given by a company that would have been in compliance with the last preceding subsection if that subsection had been in force when such notice was given shall be deemed to be as effective as if such notice were given after the passing of this Act.

Mortgagors Relief Act extended to apply to mortgages operative though not executed before 17th April, 1931.

39. The application of the Mortgagors Relief Act, 1931, is hereby extended to apply to all mortgages (as defined by section two of that Act) which were in fact operative or designed to take effect before the seventeenth day of April, nineteen hundred and thirty-one (being the date of the passing of the said Act), though not executed before that date.

Section 13 of Public Trust Office Amendment Act, 1913, amended.

40. Section thirteen of the Public Trust Office Amendment Act, 1913, is hereby amended by repealing subsection three thereof, and substituting the following subsection:—

“(3) The said moneys shall be invested by the Public Trustee in the Common Fund of the Public Trust Office or in such other investments as are authorized by law for the investment of trust funds, or partly in the Common Fund and partly in such other investments as aforesaid as the Public Trustee, having regard to the circumstances of the persons entitled to the said moneys, shall deem fit.”

Extension of duration of law as to restriction of rent until 31st October, 1933.

41. Subsection one of section two of the Rent Restriction Act, 1932, is hereby amended by omitting the words “first day of August”, and substituting the words “thirty-first day of October”.

SCHEDULE.

Schedule.

TAX PAYABLE BY MOTOR-VEHICLES UNDER SECTION 19 OF THIS ACT.

| Type of Vehicle used. | For every Complete 100 Miles of Public Highway over which the Vehicle has been used during the Month covered by the Declaration. | | |
|--|--|----|----|
| 1. Heavy motor-vehicles as defined under the Heavy Motor-vehicle Regulations, 1932, issued under the Public Works Act, 1928:— | £ | s. | d. |
| Class A under the Regulations | 0 | 5 | 0 |
| Class B under the Regulations | 0 | 5 | 3 |
| Class C under the Regulations | 0 | 6 | 0 |
| Class D under the Regulations | 0 | 6 | 9 |
| Class E under the Regulations | 0 | 7 | 3 |
| Class F under the Regulations | 0 | 7 | 6 |
| Class G under the Regulations | 0 | 8 | 3 |
| Class H under the Regulations | 0 | 9 | 0 |
| Class I under the Regulations | 0 | 9 | 6 |
| Class J under the Regulations | 0 | 9 | 6 |
| Class K under the Regulations | 0 | 10 | 3 |
| Class L under the Regulations | 0 | 10 | 9 |
| Class M under the Regulations | 0 | 11 | 6 |
| Class N under the Regulations | 0 | 12 | 0 |
| Class O under the Regulations | 0 | 12 | 9 |
| Classes P and Q under the Regulations | 0 | 13 | 6 |
| 2. Other motor-vehicles.. .. | 0 | 4 | 9 |
| 3. Where in any month any such vehicle is used over a total of less than 100 miles the tax payable shall, for each complete mile over which such vehicle is used, be at the rate of one-hundredth part of the appropriate amount for a complete hundred miles. | | | |
| 4. The amount of tax ascertained as aforesaid shall— (a) Be reduced by 60 per cent. if the motor-vehicle uses electricity as its main motive power; and (b) Be reduced or increased as the case may require proportionately to every increase or decrease of the Customs duty (exclusive of primage duty or surtax) imposed on motor-spirits at the date of the passing of this Act. | | | |

Plus an additional 10 per cent. of the prescribed rate for every 10 miles or fraction thereof by which the total distance exceeds a multiple of 100 miles.