

New Zealand



ANALYSIS

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. Empowering Treasury and Audit Office to investigate accounts in connection with Government contracts. 3. Authorizing remission of liability to Consolidated Fund of other funds and accounts. 4. Removing limit of £2,000 on claims against Crown in respect of death or personal injury. 5. Contracts relating to obtaining subscriptions for Government stock, &c., not to disqualify members of General Assembly or candidates for election. 6. Validating investment by Oamaru Borough Council in Third Liberty Loan. 7. Exemption from death duties of estates of merchant seamen who die as result of war. | <ol style="list-style-type: none"> 8. Extending time for amendment of income-tax assessments. 9. Provision for reassessment for income-tax of certain taxpayers having return dates between 31st March and 1st October. 10. Extending power to grant exemptions from taxation to diplomatic and other representatives in New Zealand. 11. Extension of scheme for wheat research. Repeal. 12. Section 30 of Finance Act, 1930 (No. 2), amended. 13. Government of Fiji may become contributor to National Provident Fund in respect of nurses and others. 14. Restricting right to determine tenancies of State houses. 15. Extending time for action against Auckland Harbour Board in respect of injuries suffered by Arthur Wilmott Baker. |
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1943, No. 15

Title. AN ACT to make Provision with respect to Public Finance and other Matters. [26th August, 1943

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

Short Title. 1. This Act may be cited as the Finance Act (No. 3), 1943.

2. (1) For the purposes of this section the term "Government contract" means any contract for the supply of any goods or the execution of any works in consideration of any payment out of public moneys, and includes any sub-contract made in relation to any such contract.

Empowering Treasury and Audit Office to investigate accounts in connection with Government contracts.

(2) The provisions of this section shall apply with respect to any Government contract whether it has been made before or after the passing of this Act, and whether or not the contract has been wholly or partly performed and executed.

(3) For the purpose of obtaining any information in relation to any Government contract the Treasury or the Controller and Auditor-General may from time to time—

- (a) Inspect, examine, and audit any books, accounts, vouchers, records, or documents:
- (b) Require any person to produce any books, accounts, vouchers, records, or documents in his possession or under his control, and to allow copies of or extracts from any such books, accounts, vouchers, records, or documents to be made:
- (c) Require any person to furnish, in a form to be approved by or acceptable to the Controller and Auditor-General, any information or particulars that may be required by him:
- (d) Inspect, measure, and test any real or personal property:
- (e) Enter any land, building, or place.

(4) The Treasury or the Controller and Auditor-General may from time to time, either generally or particularly, delegate to any person or class of persons, or to the holder or holders of any office or class of offices, any of the powers conferred by this section. Any such delegation may be at any time revoked.

(5) Every person commits an offence against this section who—

- (a) Resists, obstructs, deceives, or attempts to deceive any person who is exercising or attempting to exercise any power or function under this section:

(b) Makes any false or misleading statement or any material omission in any information or particulars furnished under this section:

(c) Fails to comply in any respect with any requirement under this section.

(6) Every person who aids, abets, counsels, or procures or is in any way knowingly concerned with the commission of an offence against this section shall be deemed to have committed an offence against this section.

(7) Any offence against this section committed by a servant or agent in the course of his employment shall be deemed to have been also committed by his employer or principal.

(8) Every person who commits or attempts to commit an offence against this section shall be liable on summary conviction—

(a) In the case of an individual, to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds and (if the offence is a continuing one) to a further fine not exceeding five pounds for every day during which the offence continues, or to both such imprisonment and such fines:

(b) In the case of a company or other corporation, to a fine not exceeding five hundred pounds and (if the offence is a continuing one) to a further fine not exceeding fifty pounds for every day during which the offence continues.

3. Where the Minister of Finance is satisfied that sufficient moneys are not likely to be available in any fund or account to which the Public Revenues Act, 1926, applies, to meet in full any liability of that fund or account to the Consolidated Fund, whether for capital or for interest, the Minister may direct that the whole or any part of the liability be remitted, and in any such case, without further authority than this section, the amount so directed shall be remitted accordingly and all necessary adjustments shall be made in the appropriate accounts or records.

Authorizing
remission of
liability to
Consolidated
Fund of other
funds and
accounts.
See Reprint
of Statutes,
Vol. VII, p. 10

4. Section nine of the Crown Suits Amendment Act, 1910, is hereby repealed.

5. (1) Section two of the Legislature Act, 1908, is hereby amended by adding the following paragraph to the definition of the term "contractor" in subsection three:—

"(e) Contracts relating to the obtaining of subscriptions to any loan raised on the security of and charged upon the public revenues of New Zealand:".

(2) Section fifteen of the Electoral Act, 1927, is hereby amended by adding the following paragraph to the definition of the term "contractor" in subsection three:—

"(e) Contracts relating to the obtaining of subscriptions to any loan raised on the security of and charged upon the public revenues of New Zealand."

6. The investment by the Oamaru Borough Council of the sum of six hundred and thirty-seven pounds two shillings and sixpence in New Zealand Government securities out of moneys in the Oamaru Borough Council Gasworks Depreciation Fund, notwithstanding that the investment was not authorized by the Governor-General in Council as required by section one hundred and twenty of the Municipal Corporations Act, 1933, is hereby validated and declared to have been lawfully made.

7. (1) Section eighty-four of the Death Duties Act, 1921, is hereby extended to apply to the estate of a person who, whether before or after the passing of this Act,—

(a) Being a member of the mercantile marine, has died in the course of his employment or engagement as a member of the mercantile marine if his death is directly attributable to the present war:

(b) Being or having been a member of the mercantile marine, has died as a result of injuries suffered, within two years before his death, in the course of his employment or engagement as a member of the mercantile marine if the injuries are directly attributable to the present war.

Removing limit of £2,000 on claims against Crown in respect of death or personal injury.

See Reprint of Statutes, Vol. II, p. 567

Contracts relating to obtaining subscriptions for Government stock, &c., not to disqualify members of General Assembly or candidates for election.

Ibid., Vol. VI., pp. 448, 478

Validating investment by Oamaru Borough Council in Third Liberty Loan.

1933, No. 30

Exemption from death duties of estates of merchant seamen who die as result of war.

See Reprint of Statutes, Vol. VII, p. 394

(2) For the purposes of this section the expression "member of the mercantile marine" means the master or any other officer or the pilot or any member of the crew of any British ship.

(3) Where before the passing of this Act any death duty has been paid in excess in respect of any estate to which this section applies, the amount overpaid may be refunded under section seventy-five of the Death Duties Act, 1921, if application for a refund is made in writing at any time within three years after the passing of this Act.

See Reprint
of Statutes,
Vol. VII, p. 390

Extending time
for amendment
of income-tax
assessments.

Ibid., p. 277
1939, No. 34

Provision for
reassessment
for income-tax
of certain
taxpayers
having return
dates between
31st March and
1st October.

See Reprint
of Statutes,
Vol. VII, p. 271

8. Section sixteen of the Land and Income Tax Act, 1923, as amended by section five of the Land and Income Tax Amendment Act, 1939, is hereby further amended by omitting the words "seven years", and substituting the words "ten years".

9. (1) This section shall be read together with and deemed part of the Land and Income Tax Act, 1923 (in this section referred to as the principal Act).

(2) Where, whether before or after the passing of this Act,—

(a) Any taxpayer, in respect of income derived during any number of successive accounting periods ending respectively on a day between the thirty-first day of March and the first day of October in each year, has made returns of income and been assessed for income-tax upon the basis that the income derived during each such accounting period was derived during the income year ending on the thirty-first day of March next succeeding the end of that accounting period; and

(b) The Commissioner has altered all those assessments (or such of them as he is not precluded by section sixteen of the principal Act from altering) by assessing the taxpayer upon the basis that the income derived during each accounting period was derived during the income year ending on the thirty-first day of March next before the end of that accounting period,—

the validity of the altered assessment in respect of the income derived during any such accounting period shall not be deemed to be affected or to have at any

time been affected by reason of its having been made for the same year of assessment as the assessment in respect of the income derived by the taxpayer during the preceding accounting period.

10. Section seven of the Finance Act (No. 2), 1943, is hereby amended by inserting, after subsection one, the following subsection:—

“(1A) The powers conferred on the Minister of Finance by subsection one of this section shall be deemed to include power to exempt from stamp duty under the Stamp Duties Act, 1923, any instrument or class of instruments to which any of the persons referred to in that subsection is a party.”

11. (1) Section twenty-seven of the Finance Act, 1927 (No. 2), as amended by section ten of the Finance Act, 1933, shall continue in force until the thirty-first day of December, nineteen hundred and forty-eight, and shall then be deemed to be repealed.

(2) Section forty-one of the Finance Act, 1938, is hereby repealed.

12. Section thirty of the Finance Act, 1930 (No. 2), is hereby amended by omitting the words “under the control of the Minister of Industries and Commerce”.

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

(2) Notwithstanding anything to the contrary in the principal Act, the Government of Fiji may by agreement with the Board become a contributor to the Fund in respect of all or any of the persons employed by it for purposes connected with hospitals or public hygiene.

(3) The agreement may be made in the same manner and shall have the same effect as if the said Government were a local authority within the meaning of the principal Act, and the provisions of sections twenty-two to thirty-seven of the principal Act and such other provisions of that Act as may relate to contributions by local authorities shall, so far as applicable and with the necessary modifications, apply accordingly.

14. (1) This section shall be read together with and deemed part of the Housing Act, 1919 (in this section referred to as the principal Act).

(2) Where at any time after the passing of this Act any person is a tenant of the Crown in respect of any dwelling erected under Part I of the principal

Extending power to grant exemptions from taxation to diplomatic and other representatives in New Zealand. 1943, No. 9 See Reprint of Statutes, Vol. VII, p. 402

Extension of scheme for wheat research. Ibid., Vol. VIII, p. 177 1933, No. 33

Repeal. 1938, No. 13 Section 30 of Finance Act, 1930 (No. 2), amended.

See Reprint of Statutes, Vol. VIII, pp. 611, 643

Government of Fiji may become contributor to National Provident Fund in respect of nurses and others.

Ibid., Vol. VI, p. 32

Restricting right to determine tenancies of State houses.

Ibid., Vol. III, p. 798

Act, the tenancy shall not be terminated by the Board except upon the ground that the conditions of the tenancy (whether as to the payment of rent or otherwise) have not been complied with.

(3) The Board may from time to time, with the approval of the Minister, make an arrangement with the tenant of any dwelling erected under Part I of the principal Act under which, in consideration of specified payments to be made by the tenant for a specified period, he shall be entitled after attaining a specified age or his widow shall be entitled after his death to be the tenant of the dwelling for the remainder of his or her life free of rent or at a reduced rent, as may be specified in the arrangement, or under which the tenant may nominate any of his or her children to be the tenant of the dwelling after his or her death.

15. Whereas Arthur Wilmott Baker, of Auckland, a lorry-driver employed by W. Lovett, Limited, claims to have been injured on the twenty-ninth day of September, nineteen hundred and forty-two, owing to the negligence of a cranesman employed by the Auckland Harbour Board: And whereas he had not recovered from his injuries and did not obtain any legal advice until after the time-limit of six months fixed by section two hundred and forty-eight of the Harbours Act, 1923, as amended by section thirty-one of the Statutes Amendment Act, 1936, had expired: And whereas he has not yet recovered from his injuries: And whereas it is deemed equitable to empower him to institute proceedings against the said Auckland Harbour Board: Be it therefore enacted as follows:—

The said Arthur Wilmott Baker may at any time not later than the twenty-eighth day of September, nineteen hundred and forty-three, commence an action against the Auckland Harbour Board in respect of the injuries suffered by him on the twenty-ninth day of September, nineteen hundred and forty-two.

Extending time
for action
against
Auckland
Harbour Board
in respect of
injuries
suffered by
Arthur Wilmott
Baker.

See Reprint
of Statutes,
Vol. III, p. 661
1936, No. 58