

## New Zealand.



### ANALYSIS.

- | Title.  |   |
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| <p>1. Short Title.</p> <p style="text-align: center;"><b>PART I.</b></p> <p style="text-align: center;"><b>PUBLIC REVENUES AND LOANS.</b></p> <p>2. Empowering Minister of Finance to borrow £3,000,000 for certain public works.</p> <p>3. Section 41 of Public Revenues Act, 1926 (as to borrowing on Treasury Bills), amended.</p> <p>4. Realization of Reserve Fund securities.</p> <p>5. Extension of power to hypothecate securities under Part XII of Public Revenues Act.</p> <p>6. Certain moneys borrowed for State Advances purposes to be part of the public debt.</p> <p>7. Authorizing transfer to Consolidated Fund of certain moneys from Discharged Soldiers Settlement Account.</p> <p>8. Abolition of Depreciation Fund established in connection with discharged soldiers settlement loans. Repeal.</p> <p>9. Validating payments out of New Zealand Reparation Estates Account to Samoan Treasury.</p> <p>10. Section 59 of Public Revenues Act, 1926, amended.</p> <p>11. Section 34 of Finance Act, 1929 (relating to charity stamps), amended.</p> <p>12. Section 26 of Government Life Insurance Act, 1908, amended.</p> <p>13. Amending provisions as to assessment of gold-mining and scheelite-mining companies for income-tax purposes.</p> <p>14. Film-hire tax not payable in respect of sound-picture films made in New Zealand.</p> <p>15. Section 136 of Mental Defectives Act, 1911, amended. Repeal.</p> <p>16. Extending exemptions from annual license fees under Motor-vehicles Act, 1924.</p> <p>17. Sharebrokers Act, 1908, amended.</p> <p>18. Section 49 of Native Trustee Act, 1930, amended.</p> <p>19. Subsidy paid under section 54 of Hospitals and Charitable Institutions Act, 1926, during current financial year not to be charged with interest in certain cases.</p> <p>20. Minister of Finance may refund to racing clubs portion of totalizator duty. Repeals.</p> <p>21. Reducing annual grant to Massey Agricultural College.</p> <p>22. Section 29 of Finance Act, 1929, amended.</p> <p>23. Certain powers, &amp;c., under certain Acts may be exercised by Second Assistant Secretary to the Treasury.</p> | <p>24. Special financial provisions respecting certain reserves for purposes of Post and Telegraph Department.</p> <p style="text-align: center;"><b>PART II.</b></p> <p style="text-align: center;"><b>AMENDMENTS OF UNEMPLOYMENT ACT.</b></p> <p>25. This Part to be read with Unemployment Act.</p> <p>26. Authorizing local authorities, with concurrence of Unemployment Board, to undertake work for benefit of private property.</p> <p>27. Cost of works may be recovered as rate from owner or occupier of any lands benefited thereby.</p> <p>28. Authorizing Minister of Public Works to carry out works in relief of unemployment.</p> <p>29. Unemployment-tax on salaries and wages not payable by persons who are not ordinarily resident in New Zealand.</p> <p>30. Section 17 of Amendment Act amended.</p> <p>31. Income received in but not derived from New Zealand liable for unemployment charge.</p> <p>32. Extending powers of Governor-General to make regulations.</p> <p style="text-align: center;"><b>PART III.</b></p> <p style="text-align: center;"><b>EDUCATION AMENDMENT.</b></p> <p>33. This Part to be Part of Education Act, 1914.</p> <p>34. Definition of terms "correspondence school" and "correspondence classes".</p> <p>35. Section 6 of principal Act amended.</p> <p>36. Section 54 of principal Act amended.</p> <p>37. Provisions as to enrolment, &amp;c., of children in correspondence schools or classes.</p> <p>38. Section 20 of Education Amendment Act, 1920, amended.</p> <p>39. Conditional authority to terminate employment of married women as teachers.</p> <p>40. Exemptions from rating. Repeal.</p> <p style="text-align: center;"><b>PART IV.</b></p> <p style="text-align: center;"><b>SUPERANNUATION FUNDS.</b></p> <p>41. Section 7 of Public Service Superannuation Act, 1927, amended.</p> <p>42. Extension of section 14 of Finance Act, 1931 (relating to superannuation rights of persons compulsorily retired from Government and other services).</p> <p>43. Superannuation rights of General Manager of Railways.</p> |

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## 1931, No. 44.

Title.

AN ACT to make Provision with respect to Public Finance and other Matters. [11th November, 1931.]

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, 1931 (No. 4).

## PART I.

## PUBLIC REVENUES AND LOANS.

Empowering  
Minister of Finance  
to borrow  
£3,000,000 for  
certain public works.

2. (1) The Minister of Finance is hereby empowered to borrow, on the security of and charged upon the public revenues of New Zealand, such sums of money as he thinks fit, not exceeding in the aggregate the sum of three million pounds.

(2) The sums so borrowed shall bear interest at such rate as the Minister of Finance prescribes.

(3) All moneys borrowed under the authority of this section shall, as and when borrowed, be paid into the Public Account to the credit of the General Purposes Account of the Public Works Fund, and shall from time to time be applied, in such amounts as may be from time to time appropriated by Parliament, for the following purposes, namely:—

(a) The construction of railways and additions to open lines:

(b) Additional rolling-stock for open lines, and such other works and purposes in connection therewith as may be authorized:

(c) Telegraph-extension:

(d) The construction and improvement of roads (including main highways), tracks, and bridges for the purpose of providing and improving means of access to any lands, developing goldfields, and such other works and purposes in connection therewith as may be authorized:

(e) The construction of irrigation works :

(f) Other public works, including administrative charges in respect of any public works of the classes referred to in this section.

(4) This section shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1908, and the moneys herein authorized to be borrowed shall be borrowed under and subject to the provisions of that Act accordingly.

3. Subsection one of section forty-one of the Public Revenues Act, 1926, as amended by section two of the Finance Act, 1931 (No. 2), is hereby further amended by omitting the words " six million pounds " and substituting the words " one-third of the estimated expenditure for the then current financial year ".

Section 41 of Public Revenues Act, 1926 (as to borrowing on Treasury Bills), amended.

4. Whereas by section thirty-nine of the Hawke's Bay Earthquake Act, 1931, the Minister of Finance was empowered to sell securities held under Part XII of the Public Revenues Act, 1926, for the purpose of providing funds, not exceeding in the aggregate the sum of one million five hundred thousand pounds, for purposes mentioned in that Act: And whereas it is desired to authorize the sale of the balance of the securities held as aforesaid, and to pay the proceeds into the Consolidated Fund: Be it therefore enacted as follows:—

Realization of Reserve Fund securities.

(1) The Minister of Finance is hereby empowered, without further appropriation than this section, to transfer from the Reserve Fund Account to the Consolidated Fund such sum or sums as he thinks fit, not exceeding in the aggregate the sum of five hundred and fifty thousand pounds.

(2) For the purpose of making the payments authorized by the foregoing provisions of this section, the Minister of Finance may from time to time sell any securities purchased under the authority of Part XII of the Public Revenues Act, 1926. All moneys received from any such sale shall be paid into the Public Account to the credit of the Reserve Fund Account.

(3) All costs, charges, and expenses incurred by the Minister in connection with the sale of any securities under the authority of this section shall, without further appropriation than this section, be paid out of the Reserve Fund Account.

(4) Section one hundred and fourteen of the Public Revenues Act, 1926, is hereby amended by omitting from subsection eight thereof the words " and the authority to borrow money under this section shall be reduced accordingly by the amount so transferred from the Consolidated Fund ".

5. (1) The power conferred on the Minister of Finance by section one hundred and sixteen of the Public Revenues Act, 1926, to pledge or hypothecate any Reserve Fund securities is hereby extended so as to empower the said Minister, for the purposes and within the limits referred to in that section, to pledge or hypothecate any other securities in which public moneys may for the time being be invested, in accordance with Part XI of the said Act, on account of the Treasury or the Post Office.

Extension of power to hypothecate securities under Part XII of Public Revenues Act.

(2) The exercise of the power conferred by this section shall, for the purposes of sections one hundred and sixteen, one hundred and seventeen, and one hundred and eighteen of the said Act, be deemed to be the exercise of power under section one hundred and sixteen thereof.

Certain moneys borrowed for State Advances purposes to be part of the public debt.

6. Notwithstanding anything to the contrary in any Act, all moneys heretofore raised under the Government Advances to Settlers Act, 1908, the New Zealand State-guaranteed Advances Act, 1909, and the New Zealand State-guaranteed Advances Amendment Act, 1910, in respect of the Advances to Settlers, Advances to Workers, or Advances to Local Authorities Branches of the State Advances Office, and outstanding at the first day of April, nineteen hundred and thirty, shall, as from that date, be deemed to be part of the public debt of New Zealand, otherwise than for the purposes of the Repayment of the Public Debt Act, 1925.

Authorizing transfer to Consolidated Fund of certain moneys from Discharged Soldiers Settlement Account.

7. (1) There may from time to time without further appropriation than this section be transferred from the Discharged Soldiers Settlement Account to the Consolidated Fund such sum or sums as the Minister of Finance directs of capital moneys standing to the credit of that Account, whether such moneys have been received by way of repayment of moneys advanced or expended pursuant to the provisions of the Discharged Soldiers Settlement Act, 1915, or by way of hypothecation in anticipation of repayments, but so that the aggregate of the amounts so transferred shall not exceed the liability from time to time of the Discharged Soldiers Settlement Account in respect of the moneys referred to in paragraph (b) of subsection one of section eight of the Repayment of the Public Debt Act, 1925.

(2) For the purpose of enabling any such transfer to be made, the said Minister may, without further authority than this section, pledge or hypothecate any of the securities in which moneys of the Discharged Soldiers Settlement Account may for the time being be invested.

(3) All moneys transferred to the Consolidated Fund under the authority of this section shall cease to be capital moneys of the Public Debt Redemption Fund.

Abolition of Depreciation Fund established in connection with discharged soldiers settlement loans.

8. (1) The Depreciation Fund established under section seven of the Discharged Soldiers Settlement Loans Act, 1920, is hereby abolished, and all moneys which at the passing of this Act are standing to the credit of that Fund shall, without further authority than this section, be transferred to the Consolidated Fund. All moneys which, if this section had not been passed, would hereafter have been payable into the said Depreciation Fund shall be paid into the Consolidated Fund.

Repeal.

(2) Section seven of the Discharged Soldiers Settlement Loans Act, 1920, is hereby repealed.

Validating payments out of New Zealand Reparation Estates Account to Samoan Treasury.

9. All payments heretofore made without statutory authority out of the New Zealand Reparation Estates Account to the Samoan Treasury shall be deemed to have been lawfully made.

Section 59 of Public Revenues Act, 1926, amended.

10. Section fifty-nine of the Public Revenues Act, 1926, is hereby amended by omitting from subsection four all words after the word "session", and by repealing subsection five thereof.

Section 34 of Finance Act, 1929 (relating to charity stamps), amended.

11. Subsection one of section thirty-four of the Finance Act, 1929, is hereby amended as follows:—

(a) By omitting the words "the denomination of twopence" and substituting the words "such denominations as he thinks fit":

(b) By omitting the words "shall be deemed to have a value of one penny only" and substituting the words "each such denomination shall have a value of such amount as the Postmaster-General determines".

12. Section twenty-six of the Government Life Insurance Act, 1908, is hereby amended as from the nineteenth day of June, nineteen hundred and thirty-one, as follows:—

Section 26 of Government Life Insurance Act, 1908, amended.

(a) By inserting in subsection two, before the words “be kept at”, the words “except as provided in subsection three hereof”; and

(b) By adding the following subsection:—

“(3) Such moneys received in countries beyond New Zealand may be paid into such bank as the Treasury appoints for credit to an imprest account, to be kept at such bank, and such account shall be operated on only by cheque of the Commissioner. Such moneys may be utilized for payments or expenditure pursuant to section thirty-one of this Act.”

13. Section ninety-seven of the Land and Income Tax Act, 1923, is hereby amended by inserting, after the words “shareholders of the company” in subsection one, the words “if the aggregate amount of the dividends paid since the commencement of business by the company does not exceed twice the amount of the capital paid up in cash, and in every other case shall be deemed to be the total sum paid as dividends during that year”.

Amending provisions as to assessment of gold-mining and scheelite-mining companies for income-tax purposes.

14. Section forty-two of the Finance Act, 1930, is hereby amended as from the date of the passing thereof by adding to subsection one the following proviso:—

Film-hire tax not payable in respect of sound-picture films made in New Zealand.

“Provided that nothing in this Part of this Act shall apply with respect to sound-picture films made wholly in New Zealand.”

15. (1) Section one hundred and thirty-six of the Mental Defectives Act, 1911, is hereby amended as follows:—

Section 136 of Mental Defectives Act, 1911, amended.

(a) By omitting from subsection one the words “(other than a person detained under Part IV of this Act)”:

(b) By repealing subsection two and substituting the following subsection:—

“(2) The said cost of maintenance shall be such weekly sum, not exceeding eighty-four shillings a week, as the Director-General from time to time determines either generally or in the particular case, and either before or after the cost has been incurred:

“Provided that under special circumstances arrangements may be made in any particular case for charging and recovering a higher sum.”

(2) Section thirty-eight of the Appropriation Act, 1918, is hereby consequentially repealed.

Repeal.

16. For the purposes of Part II of the Schedule to the Motor-vehicles Amendment Act, 1927 (providing for the exemption from annual license fees of motor-vehicles used in the construction or maintenance of roads or streets), the term “local authority” shall include, and be deemed at all times heretofore to have included, the Auckland Transport Board and the Christchurch Tramway Board.

Extending exemptions from annual license fees under Motor-vehicles Act, 1924.

17. (1) The Sharebrokers Act, 1908 (hereinafter in this section referred to as the principal Act), is hereby amended as follows:—

Sharebrokers Act, 1908, amended.

(a) By inserting, after the word “person” in the definition of the term “sharebroker” in section two, the words “and includes

a firm and a company (other than a bank selling or purchasing shares for its customers in the ordinary course of its business) ” :

- (b) By adding to subsection one of section three the following words: “ No firm shall act as a sharebroker unless every partner is the holder of such a license, and no company shall act as a sharebroker unless every person acting for it in that behalf is the holder of such a license ” :
- (c) By omitting from subsection two of section nine the words “ one pound ” and substituting the words “ ten pounds ” :
- (d) By adding to the proviso to section eleven the words “ and, unless forming part of the rules referred to in section nine hereof, they shall not be so approved and gazetted until a fee of five pounds has been paid in respect thereof ” .

(2) The term “ shares ” as defined in section two of the principal Act is hereby extended to include securities of the Government of New Zealand ; bonds, stock, and other securities issued by the State Advances Superintendent under the Rural Advances Act, 1926 ; debentures issued by the Rural Intermediate Credit Board under the Rural Intermediate Credit Act, 1927 ; and securities issued by any local authority within the meaning of the Local Government Loans Board Act, 1926.

(3) The powers, duties, and functions of the Minister under the principal Act, other than those set out in section six thereof, shall hereafter be exercised and performed by the Commissioner of Stamp Duties, and the principal Act (except sections two and six thereof) is hereby consequentially amended by omitting therefrom all references to the Minister and in each case substituting a reference to the Commissioner of Stamp Duties.

Section 49 of  
Native Trustee Act,  
1930, amended.

18. Subsection two of section forty-nine of the Native Trustee Act, 1930, is hereby amended by inserting, after the words “ nineteen hundred and thirty-six ”, the words “ or the thirty-first day of March in such financial year prior thereto as the Minister of Finance may determine ” .

Subsidy paid under  
section 54 of  
Hospitals and  
Charitable  
Institutions Act,  
1926, during current  
financial year not  
to be charged with  
interest in certain  
cases.

19. Any amount paid to any Hospital Board by the Minister of Finance during the current financial year pursuant to subsection one of section fifty-four of the Hospitals and Charitable Institutions Act, 1926, shall not, if the Minister of Finance so directs, be charged with interest as required by subsection two of that section.

Minister of Finance  
may refund to  
racing clubs portion  
of totalizator duty.

20. (1) The Minister of Finance may, without further appropriation than this section, pay to every racing club by way of refund in respect of the totalizator duty received from that club for the year commencing on the first day of August, nineteen hundred and thirty-one, and for each year thereafter, an amount equal to one and one-quarter per centum of the gross takings of the totalizator at race meetings conducted by the club during the year, but not exceeding two hundred and fifty pounds to any club in any year :

Provided that the Minister may in respect of any year make a refund as aforesaid to any club of an amount equal to two and one-half per centum of the gross takings of the totalizator as aforesaid if in his opinion the financial position of such club makes it expedient so to do, but no greater amount than five hundred pounds shall be so paid to any club in any year.

(2) The Minister, in making any such payment to any racing club, may specify the purpose or purposes for which the amount so paid shall be applied; and in such case it shall not be lawful for such club to apply such amount for any other purpose or purposes.

(3) Section eight of the Finance Act, 1925, and section twenty-four of the Finance Act, 1930 (No. 2), are hereby repealed. Repeals.

21. The annual sum to be paid out of the Consolidated Fund pursuant to section twenty-three of the Massey Agricultural College Act, 1926, shall for the current financial year be the sum of twelve thousand six hundred and twenty-five pounds, and for each year thereafter shall be the sum of ten thousand pounds. Reducing annual grant to Massey Agricultural College.

22. Subsection one of section twenty-nine of the Finance Act, 1929, is hereby amended by inserting after the words "the Government Railways Superannuation Board" the words "the National Provident Fund Board". Section 29 of Finance Act, 1929, amended.

23. Any powers, functions, or duties conferred or imposed on the Assistant Secretary to the Treasury by or under any Act may at any time without further authority than this section be exercised or performed by any person for the time being holding the office of Second Assistant Secretary to the Treasury. Certain powers, &c., under certain Acts may be exercised by Second Assistant Secretary to the Treasury.

24. (1) Where any public reserve subject to the provisions of the Public Reserves, Domains, and National Parks Act, 1928, heretofore or hereafter set aside for any purpose of the Post and Telegraph Department, or any land heretofore or hereafter taken, purchased, or otherwise acquired for any such purpose, is not required for the purposes of that Department, then and in every such case the Minister of Finance may, in his discretion, without further appropriation than this section, transfer from the Land for Settlements Account out of moneys derived from the sale of Crown lands to the Public Works Fund or other appropriate account such amount as he may determine in respect of the value of such land. Upon any such transfer the capital moneys upon which interest is payable to the Consolidated Fund in pursuance of section thirteen of the Land Laws Amendment Act, 1926, shall be reduced accordingly. Special financial provisions respecting certain reserves for purposes of Post and Telegraph Department.

(2) Where any public reserve set aside for any purpose of the Post and Telegraph Department, or any other land as aforesaid is temporarily not required for the purposes of that Department, the land comprised in such reserve or such other land, as the case may be, may be leased under the provisions of the Public Reserves, Domains, and National Parks Act, 1928, and the revenues derived therefrom whether before or after the passing of this Act may, after deducting the reasonable expenses of administration, be transferred without further appropriation than this section to the Post Office Account.

## PART II.

### AMENDMENTS OF UNEMPLOYMENT ACT.

25. (1) This Part of this Act shall be read together with and deemed part of the Unemployment Act, 1930.

(2) In this Part of this Act the expression "the principal Act" means the Unemployment Act, 1930, and the expression "the Amendment Act" means the Unemployment Amendment Act, 1931.

This Part to be read with Unemployment Act.

Authorizing local authorities, with concurrence of Unemployment Board, to undertake work for benefit of private property.

26. (1) For the purposes of this section and the two next succeeding sections the term "local authority" has the same meaning as in section twenty-nine of the Amendment Act.

(2) Notwithstanding anything to the contrary in any Act, any local authority may, with the concurrence of the Unemployment Board, undertake and carry out any works in relief of unemployment, whether or not such works are within the ordinary functions of such local authority, and whether carried out on or for the benefit of privately owned property or any other property.

(3) The expenditure incurred by a local authority in respect of any works undertaken pursuant to this section may be paid out of its general fund or account or out of any separate account, but shall not be paid out of a loan account or a special rate account unless the moneys in such account would have been available to meet such expenditure independently of this section.

(4) The expenditure by a local authority of money under this section on or for the benefit of property belonging to a member of that local authority shall not constitute a disqualification of such member.

(5) Where any works are undertaken pursuant to this section for the purposes of the Southland Land Drainage Act, 1914, it shall not be necessary to comply with any of the provisions of subsections three to nine of section four of that Act.

(6) This section shall be deemed to have been in force as from the passing of the Amendment Act.

Cost of works may be recovered as rate from owner or occupier of any lands benefited thereby.

27. (1) In respect of any works undertaken by a local authority pursuant to the last preceding section, the local authority may agree with the owner or occupier of any land for the payment by him, in whole or in part, of the cost of such works, either in one sum or by instalments over such period as may be agreed on.

(2) Interest at such rate, if any, as may be agreed on, shall be charged on all moneys payable by the owner or occupier of any land as aforesaid, and for the time being unpaid.

(3) The sum payable in any year pursuant to an agreement under this section shall for all purposes be deemed to be a special rate duly made and levied by the local authority over the land affected, and the provisions of the Rating Act, 1925, shall, with any necessary modifications, apply accordingly:

Provided that it shall not be necessary in any such case for the local authority to provide a valuation roll or rate-book in respect of any such payment.

Authorizing Minister of Public Works to carry out works in relief of unemployment.

28. (1) For the purpose of providing works in relief of unemployment, the Minister of Public Works, on the recommendation of the Unemployment Board, may, subject to the concurrence of the Minister of Finance, undertake and carry out any drainage, irrigation, reclamation, or other works of a reproductive character on or for the benefit of privately owned property or any other property.

(2) All works undertaken or proposed to be undertaken pursuant to this section shall be deemed to be public works within the meaning of the Public Works Act, 1928, and the provisions of that Act shall apply with respect thereto accordingly, save that it shall not be necessary to give any notices or receive any consents before proceeding to carry out any such works.



(3) The powers conferred on the Minister of Public Works by this section may, with the concurrence of the Unemployment Board, be delegated by the Minister to any local authority, and such local authority may carry out any such works in accordance with the terms of the delegation.

29. Section twelve of the Amendment Act is hereby amended as from the passing of that Act by inserting, after the words "Every person" in subsection one, the words "ordinarily resident in New Zealand".

Unemployment-tax on salaries and wages not payable by persons who are not ordinarily resident in New Zealand.

30. Section seventeen of the Amendment Act is hereby amended as from the passing of that Act by inserting, after the words "the payment of any emergency unemployment charge" in subsection one, the words "or, in the case of a person absent from New Zealand on the due date of any such payment, who makes default in the payment of such charge for more than one month after his return to New Zealand".

Section 17 of Amendment Act amended.

31. Section eighteen of the Amendment Act is hereby amended as from the passing of that Act as follows:—

Income received in but not derived from New Zealand liable for unemployment charge.

(a) By inserting, after the words "the classes referred to", the words "in section eighty-nine and":

(b) By adding thereto the following proviso:—

"Provided also that income derived elsewhere than from New Zealand shall be exempt from the emergency unemployment charge if and so far as the Board is satisfied that it is derived from some other country within the British dominions, and that it is chargeable in that country with a special tax levied in respect of unemployment."

32. (1) Section thirty-five of the Amendment Act is hereby amended by adding thereto the following paragraphs:—

Extending powers of Governor-General to make regulations.

"(e) Authorizing the refund of any moneys paid in error or in excess of the amount properly payable as unemployment relief-tax under this Act, or as unemployment levy under the principal Act:

"(f) Authorizing the payment of travelling-allowances and other allowances to members of the Board, and prescribing the rates of such allowances."

(2) All regulations issued before the passing of this Act and purporting to be made under the authority of the principal Act (including the Amendment Act) authorizing the refund of amounts paid in error as unemployment levy under the principal Act or as unemployment relief-tax, or authorizing the making of adjustments in relation to amounts paid in excess or in error as aforesaid, are hereby declared to be and at all times since the making thereof to have been valid.

(3) All payments to members of the Board as travelling-allowances or other allowances made before the issue of regulations authorizing the same (whether so made before or within one month after the passing of this Act) may be validated by such regulations.

### PART III.

#### EDUCATION AMENDMENT.

33. This Part of this Act shall be read together with and deemed part of the Education Act, 1914 (hereinafter in this Part referred to as the principal Act).

This Part to be Part of Education Act, 1914.

Definition of terms  
"correspondence  
school" and  
"correspondence  
classes".

34. Section two of the principal Act is hereby amended by inserting, after the definition of the term "Committee", the following definition:—  
" 'Correspondence school' or 'correspondence classes' means any school or any classes established by the Minister to provide instruction by correspondence: "

Section 6 of principal  
Act amended.

35. The words inserted by section three of the Education Amendment Act, 1919, in subparagraph (iii) of paragraph (c) of subsection one of section six of the principal Act are hereby amended by omitting the words "three shillings and sixpence", and substituting the words "two shillings and sixpence".

Section 54 of  
principal Act  
amended.

36. Subsections four and four B of section fifty-four of the principal Act, as set out in paragraph (a) of subsection one of section thirty-three of the Finance Act, 1931 (No. 2), are hereby amended as follows:—

(a) By inserting in subsection four, after the words "any other school", the words "or should be enrolled in any correspondence school":

(b) By adding to subsection four B the words "or the Minister may direct that such children shall be enrolled in a correspondence school".

Provisions as to  
enrolment, &c., of  
children in  
correspondence  
schools or classes.

37. (1) Where pursuant to any lawful authority the Minister has established correspondence schools or correspondence classes, the Director may, by notice in writing, call upon the parent of any child exempted from attendance at school under paragraph (a) or paragraph (d) of subsection one of section sixty of the principal Act, to have the name of the child enrolled on the register of any such school or classes for the period of the exemption, and to ensure the carrying out by the child of the requirements of the course of instruction.

(2) A parent who fails to have the name of his child enrolled as aforesaid, or who having so enrolled the name of his child allows the child to make default in carrying out the requirements of the course of instruction, shall be liable to the same penalty as in the case of failure to enrol the name of a child on a school register or as in the case of non-attendance of a child at school, as the case may be.

Section 20 of  
Education  
Amendment Act,  
1920, amended.

38. The definition of the term "the net annual income from endowments" set out in section twenty of the Education Amendment Act, 1920, is hereby amended by repealing paragraphs (a) and (b) thereof, and substituting the following paragraphs:—

"(a) Such expenditure in relation to endowments or investments as the Minister may approve:

"(b) Such expenditure on buildings and the maintenance and repair of buildings as the Minister may approve; and".

Conditional  
authority to  
terminate  
employment of  
married women as  
teachers.

39. (1) Without limiting the powers of an Education Board to determine the engagement of any teacher pursuant to section eighty-two of the principal Act, and notwithstanding anything in subsection one of section seventy-two of that Act, any such Board, on giving three months' notice of its intention so to do, may in accordance with this section terminate the engagement of any married woman employed as a teacher in the service of the Board.

(2) The Board shall not give any notice under this section unless and until it has received and considered a report from the Senior Inspector, with such recommendations, if any, as in all the circumstances of the case he thinks fit to make.

(3) On any appeal under section one hundred and forty-nine of the principal Act by a teacher who has received notice under this section of the termination of her engagement, the Teachers' Court of Appeal shall, in addition to any other considerations, take into consideration the financial position and responsibilities of the appellant and the appellant's husband, and may grant her appeal if, in the circumstances, it is of opinion that the termination of her engagement would constitute a cause of undue hardship.

40. (1) No rates shall be levied by any local authority within the meaning of the Rating Act, 1925, on any land held by or on behalf of any education authority and reserved or set apart, or otherwise in any manner acquired, for any purpose of such education authority and held otherwise than as an endowment. Exemptions from rating.

(2) For the purpose of this section the term "education authority" means an Education Board, a Secondary School Board, the governing body of a technical school, technical high school or combined secondary and technical school, a constituent college of the University of New Zealand, and any free kindergarten association recognized by the Minister.

(3) This section is in substitution for section one hundred and fifty-eight of the principal Act, and that section is hereby accordingly repealed. Repeal.

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

## PART IV.

### SUPERANNUATION FUNDS.

41. (1) Subsection six of section seven of the Public Service Superannuation Act, 1927, is hereby amended as from the first day of November, nineteen hundred and thirty-one, by omitting therefrom all words after the words "such amount as may be" and substituting the words "prescribed by regulations under the next succeeding subsection". Section 7 of Public Service Superannuation Act, 1927, amended.

(2) Any regulations for the purposes of the said subsection six as amended by the last preceding subsection may be made to take effect on a date prior to the making thereof, being not earlier in any case than the said first day of November, nineteen hundred and thirty-one.

42. Section fourteen of the Finance Act, 1931, is hereby amended as from the passing of that Act by omitting from subsection one the words "not later than the thirtieth day of September, nineteen hundred and thirty-one". Extension of section 14 of Finance Act, 1931 (relating to superannuation rights of persons compulsorily retired from Government and other services).

43. For the purposes of section fourteen of the Finance Act, 1931, the General Manager of Railways in office on the passing of this Act shall be deemed to have been and to be entitled as of right to retire from the service of the Government Railways Department on or at any time after the fourth day of September, nineteen hundred and thirty-six. Superannuation rights of General Manager of Railways.

44. (1) This section applies to every contributor to a superannuation fund established under the Local Authorities Superannuation Act, 1908, whose salary has at any time heretofore but not earlier in any case than the first day of June, nineteen hundred and thirty-one, been reduced or is reduced at any time after the passing of this Act, in either case pursuant to a general reduction of salaries. Saving of rights of contributors to superannuation funds under Local Authorities Superannuation Act, 1908.

(2) Every such contributor may, by notice in writing to the local authority concerned, within three months after the date of the passing of this Act, if his salary was reduced as aforesaid before such date, or within three months after any reduction of salary takes effect in any other case, elect to continue to contribute to the superannuation fund as if his salary had not been so reduced; and every person so electing and contributing shall be entitled on retirement to a retiring-allowance (if any) of the same amount as that to which he would have been entitled if his salary had not been so reduced.

(3) Where any such contributor does not make an election pursuant to this section the amount of contributions deducted (whether before or after the passing of this Act) from his salary in respect of the difference between the rate of his salary as so reduced and any higher rate of salary to which he may have been theretofore entitled, or on the basis of which he had been contributing to the superannuation fund, shall be credited to the contributor in satisfaction to the extent thereof of contributions thereafter becoming payable.

## PART V.

### LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.

Authorizing grant to County Councils and certain Road Boards out of Main Highways Revenue Fund during current financial year.

45. (1) There shall, without further appropriation than this section, and not later than the thirty-first day of March, nineteen hundred and thirty-two, be paid to every County Council out of the Main Highways Revenue Fund a subsidy at the rate of two shillings and sixpence in the pound on the amount certified by the Government Statistician to be the average annual amount of all rates collected by such Council during the period of three years ended on the thirty-first day of March, nineteen hundred and thirty.

(2) Every Council shall, on receiving such subsidy, apply the same for the purpose of granting to each of its ratepayers a refund, or a rebate, as the case may require, of twelve and one-half per centum of the amount payable in respect of rates levied for the financial year ending on the thirty-first day of March, nineteen hundred and thirty-two, and paid by such ratepayer not later than that date. Any balance of such subsidy remaining after making all such refunds or rebates shall be credited to the Council's General Account for such of the purposes thereof, other than expenditure on Main Highways, as the Minister of Public Works approves:

Provided that if the rates made and levied by any Council in respect of the current financial year are lower than the corresponding rates for the last preceding financial year, the Minister of Public Works may authorize such reduction in the rate of such refund or rebate as he thinks proper.

(3) A subsidy shall be paid pursuant to this section to every Road Board the district of which is situated wholly within a county in which the Counties Act, 1920, is in full force, and the foregoing provisions of this section shall extend and apply accordingly to every such Road Board.

Section 118 of Local Bodies' Loans Act, 1926, amended.

46. (1) Section one hundred and eighteen of the Local Bodies' Loans Act, 1926, is hereby amended as from the commencement of that Act by omitting the words "the undertaking has been completed in respect of which".

(2) For the purposes of the said section one hundred and eighteen the term "local authority" shall include and be deemed always to have included all local authorities and public bodies which for the time being are local authorities within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act or of any Order in Council thereunder or by virtue of the provisions of any other Act.

47. (1) Section thirteen of the Town-planning Act, 1926, as amended by section three of the Town-planning Amendment Act, 1929, is hereby further amended by omitting from subsection one the words "nineteen hundred and thirty-two", and substituting the words "nineteen hundred and thirty-seven".

Extension of time within which preparation of town-planning schemes must be completed.

(2) Section three of the Town-planning Amendment Act, 1929, is hereby repealed.

Repeal.

48. The power contained in Part II of the Hawke's Bay Earthquake Act, 1931, for a local authority to borrow and the State Advances Superintendent to lend moneys for the purpose of repairing any damage caused by the earthquake shall be deemed to include and always to have included the power to borrow and to lend respectively for the purpose of erecting temporary buildings for business premises.

Extending power of local authorities to borrow under Part II of Hawke's Bay Earthquake Act, 1931.

49. Section forty of the Finance Act, 1931 (No. 2), is hereby amended as from the passing of that Act by inserting, after subsection one thereof, the following subsection:—

Section 40 of Finance Act, 1931 (No. 2), amended.

"(1A) For the purposes of this section the term 'local authority' includes all local authorities and public bodies which for the time being are local authorities within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act or of any Order in Council thereunder or by virtue of the provisions of any other Act."

50. In addition to the powers conferred upon it by the Dairy-produce Export Control Act, 1923, the New Zealand Dairy-produce Control Board established under that Act is hereby authorized and empowered to pay out of its funds such amounts as it from time to time thinks fit for the purpose of assisting herd-testing.

Authorizing New Zealand Dairy-produce Export Control Board to expend money to assist herd-testing.

51. (1) Notwithstanding anything to the contrary in section forty-four of the Licensing Act, 1908, as amended by section twenty-one of the Finance Act, 1919, the next election of the elective members of Licensing Committees shall be held on the second Tuesday in the month of March following the taking of the next licensing poll under the first-mentioned Act, and subsequent such elections shall be held on the same day in every third year thereafter.

Adjusting dates of elections of Licensing Committees.

(2) Section twenty-one of the Finance Act, 1919, is hereby repealed.

Repeal.

52. (1) It shall be and be deemed to have been lawful for any local authority to expend, out of its general fund or account, not later than the thirty-first day of March, nineteen hundred and thirty-two, any sum or sums of money for the purpose of contributing towards the funds of the New Zealand Branch of the British Empire Cancer Campaign Society (Incorporated).

Provision with respect to contributions by local authorities to British Empire Cancer Campaign Society.

(2) In this section "local authority" means any City or Borough Council, Town Board, County Council, Road Board, Harbour Board, Electric-power Board, or Railway Board.

Repeal.

(3) Section forty-seven of the Finance Act, 1930 (No. 2), is hereby repealed.

## PART VI.

## MISCELLANEOUS.

Section 17 of Hawke's Bay Earthquake Act, 1931 (prohibiting certain acts while proceedings pending in Adjustment Court), amended.

53. (1) Section seventeen of the Hawke's Bay Earthquake Act, 1931, is hereby amended by repealing paragraphs (a), (b), and (c) of subsection two, and substituting the following paragraphs:—

“(a) To issue any process of execution in pursuance of any judgment, decree, or order of any Court in its civil jurisdiction obtained (whether before or after the passing of this Act) in respect of any liability incurred on or before the third day of February, nineteen hundred and thirty-one, or in pursuance of any order made under the Destitute Persons Act, 1910, on or before the said date:

“(b) To seize or sell any property by way of distress for rent due on or before the third day of February, nineteen hundred and thirty-one:

“(c) To exercise any power of sale conferred by any mortgage, bill of sale, debenture, debenture trust deed, or other security given on or before the third day of February, nineteen hundred and thirty-one:”

Sections 18 and 19 of that Act repealed.

(2) Sections eighteen and nineteen of the Hawke's Bay Earthquake Act, 1931, are hereby repealed.

Saving.

(3) The repeal of the said section nineteen shall not affect any application or order heretofore made under the said section, and all matters and proceedings commenced under the said section and pending or in progress at the passing of this Act may be continued, completed, and enforced in the same manner in all respects as if this section had not been passed.

Validating donation by Dunedin Savings-bank Trustees to the Dunedin City Mayor's Relief Fund.

54. 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 two hundred and fifty pounds out of the profits of the bank to the fund known as the Dunedin City Mayor's Relief of Distress Campaign Fund is hereby validated and declared to have been lawfully made.

Governor-General in Council may grant temporary exemptions from section 50 (4) of Friendly Societies Act, 1909.

55. If the Governor-General is of opinion that compliance with the provisions of subsection four of section fifty of the Friendly Societies Act, 1909, by a registered society or branch in respect of the whole or any part of the period of two years ending on the thirty-first day of December, nineteen hundred and thirty-one, is impossible, or would impose undue hardship on the society or branch, he may by Order in Council grant to the society or branch a complete or partial exemption from the obligations of that subsection in respect of the whole or any part of such period.

Authorizing Trustees of New Zealand Sheepowners' Acknowledgment of Debt to British Seamen Society to borrow £20,000.

56. The Trustees of the New Zealand Sheepowners' Acknowledgment of Debt to British Seamen Society, being a society incorporated under the War Funds Act, 1915, are hereby empowered to borrow on the security of any land or other assets of the society a sum or sums not exceeding in the whole the sum of twenty thousand pounds to enable the Trustees to continue to carry out the objects of the society.