

New Zealand.



ANALYSIS

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Title.

AN ACT to make Provision with respect to Public Finance and other Matters. [9th September, 1926.]

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, 1926.

PART I.

PUBLIC REVENUES AND LOANS.

Empowering
Minister of Finance
to borrow £5,000,000
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 five 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. (1.) In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Railways Improvement Authorization Act, 1914, the said Minister may for those purposes borrow such further amount, not exceeding two million pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section five of that Act.

Empowering Minister of Finance to borrow additional £2,000,000 for purposes of Railways Improvement Authorization Act, 1914, and for electrification of line from Lyttelton to Middleton.

(2.) Notwithstanding anything to the contrary in the Railways Improvement Authorization Act, 1914, the Minister of Finance is hereby empowered to borrow in any year so much of the said two million pounds as he may think fit.

(3.) Any moneys borrowed for the purposes of the Railways Improvement Authorization Act, 1914, may be expended on the electrification of the railway-line from Lyttelton to Middleton.

4. (1.) The Minister of Finance may from time to time invest any of the balances of the Public Account, or any part thereof, not exceeding in the aggregate the sum of sixteen thousand pounds, by way of loan to the Samoan Treasury.

Making provision for loan of £16,000 to Samoan Treasury

(2.) All such moneys shall in the first instance be paid into a Suspense Account, and shall from time to time, as required, be paid to the Samoan Treasury as if they had been appropriated by Parliament for the purpose of making loans to the Samoan Treasury pursuant to section thirty-three of the Samoa Act, 1921.

5. In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Deteriorated Lands Act, 1925, the said Minister may, for those purposes, borrow such further amount, not exceeding two hundred thousand pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section twelve of that Act.

Empowering Minister of Finance to borrow additional £200,000 for purposes of Deteriorated Lands Act, 1925.

6. In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Forests Act, 1921-22, the said Minister may, for those purposes, borrow such further amount, not exceeding five hundred thousand pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section forty of that Act.

Empowering Minister of Finance to borrow additional £500,000 for purposes of Forests Act, 1921-22.

7. In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the Waihou and Ohinemuri Rivers Improvement Act, 1910, the said Minister may, for those purposes, borrow such further amount, not exceeding one hundred thousand pounds, as he thinks fit, and all moneys so borrowed shall be dealt with as provided in section seventeen of that Act.

Empowering Minister of Finance to borrow additional £100,000 for purposes of Waihou and Ohinemuri Rivers Improvement Act, 1910.

8. (1.) There is hereby established a separate account in the Public Account to be called the Bank of New Zealand Shares Account, to which shall be credited all moneys borrowed or appropriated under the provisions of any Act for the purpose of purchasing shares in the Bank of New Zealand on behalf of His Majesty the King, and all moneys heretofore so borrowed or appropriated shall be deemed to have been credited to that account, and all moneys expended in respect of such shares shall be deemed to have been charged to that account.

Bank of New Zealand Shares Account established.

(2.) The investments in five hundred thousand preference A shares, six hundred and twenty-five thousand preference B shares, and seven

hundred and fifty thousand preference B shares, issued to His Majesty under sections nine, ten, and twelve respectively of the Bank of New Zealand Act, 1920, shall be deemed to be investments of the Bank of New Zealand Shares Account, and any adjustments of accounts thereby rendered necessary shall be made by the Minister of Finance without further authority than this section.

(3.) All dividends received on shares shall be credited in the first place to the Bank of New Zealand Shares Account, and then transferred, without further appropriation than this section, to the Ordinary Revenue Account of the Consolidated Fund.

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

Validating issue of certain conversion securities.

9. Whereas certain securities have been issued in conversion of other securities by the Minister of Finance in terms of section three of the New Zealand Inscribed Stock Act, 1917: And whereas such conversions have involved a change in the rate of interest and dates of maturity of the loans: And whereas in some cases the securities so issued in conversion have been issued (in conformity with the securities converted) with the condition that the income derived therefrom shall be exempt from taxation under the Land and Income Tax Act, 1923: And whereas it now appears doubtful whether the said section three of the New Zealand Inscribed Stock Act, 1917, is sufficient authority for the issue of such conversion securities: Be it therefore enacted as follows:—

The issue of the said securities so issued in conversion of other securities is hereby validated, and if issued with the condition that the income derived therefrom shall be exempt from taxation under the Land and Income Tax Act, 1923, they shall be deemed to be exempt from such taxation in the same manner as if they had been debentures issued pursuant to section four of the New Zealand Loans Amendment Act, 1915.

Authorizing conversion into income-tax-bearing securities of securities issued free of income-tax.

10. Notwithstanding anything to the contrary in any Act, the Minister of Finance may convert securities issued under the provisions of section four of the New Zealand Loans Amendment Act, 1915, or under a corresponding provision contained in the relative authorizing Act, with the condition that the income derived therefrom shall be exempt from taxation under the Land and Income Tax Act, 1923, into securities not carrying such condition of exemption; and may, in his discretion, vary the rate of interest, dates of payment of interest, or date of maturity of any securities so issued in conversion; and all such conversions heretofore made are hereby declared to have been lawfully made.

Extending power of appointing persons to exercise in United Kingdom powers or functions of Governor-General or Minister of Finance.

11. Where by any Act authority is given for the appointment of any person or persons to exercise in the United Kingdom any power or function of the Governor-General, the Governor-General in Council, or the Minister of Finance, such authority shall be deemed to include, and at all times heretofore to have included, authority to appoint for such purpose the holder for the time being of any office in the New Zealand Government Service in England (including the office of High Commissioner), and it shall not be necessary to appoint or to have appointed any such person by name.

12. In any case where it appears to the Inspector-General of Mental Hospitals that payments agreed to be made by any person pursuant to the Mental Defectives Act, 1911, for the maintenance or otherwise on behalf of a patient or boarder in an institution under that Act have fallen into arrears through circumstances beyond the control of such person, the Inspector-General may, in his discretion, notwithstanding anything to the contrary in any Act,—

Authorizing Inspector-General of Mental Hospitals in certain cases to remit moneys due to Crown under Mental Defectives Act, 1911.

- (a.) Forego the payment of such arrears ; or
- (b.) Accept a smaller sum in satisfaction thereof ; or
- (c.) Make such other arrangements with respect to payment thereof as he thinks just and reasonable, having regard to the circumstances of the particular case.

13. Section one hundred and fourteen of the Land Transfer Act, 1915, is hereby amended by repealing subsection one, and substituting the following :—

Section 114 of Land Transfer Act amended.

“(1.) In respect of every application under section one hundred and ten hereof there shall be paid to the Registrar by the mortgagee, in addition to the reasonable expenses of and incidental to the same,—

- “(a.) A fee of one pound, which shall accompany the application; and
- “(b.) Where the land is sold, a further fee of one-quarter per centum of the amount of the purchase-money, but in no case shall such fee be less than one pound or more than twenty pounds.”

14. Section eighty-two of the Property Law Act, 1908, is hereby amended by repealing subsection one, and substituting the following :—

Section 82 of Property Law Act amended.

“(1.) In respect of every application under section seventy-eight hereof there shall be paid to the Registrar by the mortgagee, in addition to the reasonable expenses of and incidental to the sale,—

- “(a.) A fee of one pound, which shall accompany the application ; and
- “(b.) Where the land is sold, a further fee of one-quarter per centum of the amount of the purchase-money, but in no case shall such fee be less than one pound or more than twenty pounds.”

15. (1.) The amount payable pursuant to section one hundred and fifty-nine of the Juries Act, 1908, in respect of the services of jurors in civil proceedings is hereby increased from four pounds to eight pounds for every day or part of a day on which a jury of twelve serves, and from one pound ten shillings to three pounds for every day or part of a day on which a jury of four serves.

Payment by parties in respect of expenses of common jurors.

(2.) Subsection one of the said section is hereby consequentially amended by omitting the words “four pounds,” and substituting the words “eight pounds” ; and by omitting the words “one pound ten shillings,” and substituting the words “three pounds.”

16. (1.) Any moneys paid to the Registrar or other officer of the Supreme Court pursuant to section one hundred and fifty-nine of the Juries Act, 1908, shall, without further appropriation than this section, be refunded—

Refund of amounts paid in respect of jurors where case withdrawn.

- (a.) If the issue or assessment in respect of which the payment is made is withdrawn from the jury, and notice of such withdrawal is given to the Registrar or other proper officer

of the Court not later than three clear days before the date fixed for the hearing :

(b.) If the issue or assessment is withdrawn from the jury at any other time, and an order for such refund in whole or in part is made by a Judge of the Supreme Court.

(2.) Save as provided in the last preceding subsection, no refund shall be made of any moneys paid pursuant to section one hundred and fifty-nine aforesaid.

Extending powers of Minister in Charge of Tourist and Health Resorts.

17. (1.) The powers conferred by section nine of the Tourist and Health Resorts Control Act, 1908, on the Minister for the time being having the administration of that Act are hereby extended to include the power from time to time to fix fees and charges to be made for the use of any bath or the playing of any game on any reserve administered under that Act, for board and accommodation provided at any hostel on any such reserve, for the hire of launches under the control of the Minister, and for the services of guides and the use of any equipment supplied by the Minister for use by visitors to any such reserve.

(2.) Section three hundred and sixty-six of the Land Act, 1924, shall be read subject to the provisions of this section.

Authorizing Minister of Health to sell water and electricity to inhabitants of Amuri County.

18. Whereas in connection with the Queen Mary Hospital at Hanmer the Minister of Health has provided works for the supply of water and electric power respectively: And whereas the water and electricity thereby rendered available are more than sufficient for the requirements of that hospital: And whereas for some time the Minister has been selling the surplus water to inhabitants of the Township of Hanmer, and has been furnishing the Amuri County Council with electricity for lighting purposes: And whereas the Minister now proposes to sell electricity to the inhabitants of Hanmer Township and other portions of Amuri County: And whereas there is no authority of law for any such sale as aforesaid of either water or electricity: Be it therefore enacted as follows:—

(1.) The Minister of Health is hereby empowered, and shall be deemed always to have been so empowered, to sell to any person, on such terms as may be mutually agreed on, any water or electricity provided as aforesaid and not required for use in connection with the said Queen Mary Hospital.

(2.) All moneys payable by any person in respect of the supply to him of water or electricity as aforesaid shall constitute a debt due to the Crown.

Increase in salaries of certain officers of Parliament.

19. (1.) The Clerk of the Legislative Council and the Clerk of the House of Representatives shall each, as from the first day of April, nineteen hundred and twenty-six, be paid an annual salary of eight hundred pounds, and the Clerk-Assistant of the Legislative Council and the Clerk-Assistant of the House of Representatives shall each, as from the same date, be paid an annual salary of six hundred pounds.

(2.) Section twenty-two of the Civil List Act, 1920, is hereby consequentially amended by omitting from paragraph (a), and also from paragraph (c), of subsection one the words "seven hundred and fifty pounds," and substituting in each case the words "eight hundred pounds"; and also by omitting from paragraph (b), and also from paragraph (d), of the same subsection the words "five hundred and fifty pounds," and substituting in each case the words "six hundred pounds."

20. The payment to the Kauri-gum Industry Account, established under the Kauri-gum Industry Amendment Act, 1914, of the sum of ten thousand pounds appropriated in the Appropriation Act, 1925, under Vote 32 (Department of Lands and Survey), Ordinary Revenue Account, Consolidated Fund, for the purchase of kauri-gum is hereby validated as an advance to that account, and such sum shall be repayable therefrom to the Consolidated Fund without further appropriation than this section.

Repayment to Consolidated Fund of moneys advanced to Kauri-gum Industry Account.

21. Whereas from time to time prior to the passing of the Forests Act, 1921-22, various sums amounting in the aggregate to the sum of fifty-nine thousand two hundred and fifty pounds were appropriated out of the Consolidated Fund and paid into the State Forests Account as it was then established under the State Forests Act, 1908, to be applied to State-forest purposes, including afforestation: And whereas it is desirable that the said sum should be repaid to the Consolidated Fund out of moneys accruing to the State Forests Account, and pending such repayment that interest on such sum should be paid: Be it therefore enacted as follows:—

Repayment to Consolidated Fund of moneys advanced to State Forests Account.

(1.) In addition to any other moneys payable out of the State Forests Account under the provisions of the Forests Act, 1921-22, there shall be payable from time to time, without further appropriation than this section, to the credit of the Consolidated Fund, such sums in repayment of the said sum of fifty-nine thousand two hundred and fifty pounds as the Commissioner of State Forests and the Minister of Finance agree upon and as are available in the said State Forests Account.

(2.) Interest at a rate to be determined by the Minister of Finance shall be payable from the State Forests Account to the credit of the Consolidated Fund on so much of the said sum of fifty-nine thousand two hundred and fifty pounds as from time to time remains outstanding, such interest to commence from the first day of April, nineteen hundred and twenty-six.

22. (1.) The amount of any securities issued in respect of any loan raised for the purposes of any separate account or fund within the Public Account or the State Advances Account which are redeemed under the provisions of the Repayment of the Public Debt Act, 1925, shall be deemed to be a liability of such separate account or fund to the Consolidated Fund, and shall bear interest at such rate as the Minister of Finance determines. Payments in respect of such interest may from time to time, without further appropriation than this section, be made out of moneys for the time being standing to the credit of such separate account or fund.

Amount of securities redeemed under Repayment of the Public Debt Act, 1925, to be liability of appropriate account to the Consolidated Fund.

(2.) Any amounts transferred from such separate account or fund to the Consolidated Fund before such liability as aforesaid accrued, by way of recoupment of contributions paid from the Consolidated Fund to any sinking fund now forming part of the Public Debt Redemption Fund, shall be deemed to have been transferred for the purpose of reducing such liability as aforesaid, and shall be set off accordingly.

(3.) Payments for the purpose of reducing or extinguishing such liability may, without further appropriation than this section, be made to the Consolidated Fund out of the moneys for the time being standing to the credit of such separate account or fund at such times and in such amounts as the Minister of Finance directs.

Repeal.

(4.) Paragraph (b) of section twelve of the Repayment of the Public Debt Act, 1925, is hereby repealed.

(5.) This section shall be deemed to have been in force as from the commencement of the Repayment of the Public Debt Act, 1925.

Special provisions with respect to payment of stamp duty in respect of transfers of certain stock.

23. (1.) In connection with any moneys raised under the New Zealand Loans Act, 1908, the cost of composition of stamp duty payable in respect of transfers of stock shall be deemed to be part of the cost, charges, and expenses of raising the loan for the purposes of section eight of that Act.

(2.) In any case where the stamp duty in respect of such transfers is not compounded the Minister of Finance may estimate the amount required for the payment of the stamp duty during the first twelve months after the raising of the loan, and the amount so estimated shall be deemed, for the purposes of the said section eight, to be part of the cost, charges, and expenses of raising the loan.

(3.) All sums paid as stamp duty on transfers in excess of the amount estimated under the provisions of the last preceding subsection, and all other sums so paid in cases where no estimate is made, shall be paid out of the Ordinary Revenue Account of the Consolidated Fund without further appropriation than this section.

(4.) The Minister of Finance may from time to time, without further appropriation than this section, transfer or cause to be transferred to the Consolidated Fund from any fund or account to which any loan-moneys have been credited, such sum or sums as have been paid out of the Consolidated Fund in respect of stamp duty on transfers of stock relating to such loan-moneys, whether any of such payments out of the Consolidated Fund have been made before or after the passing of this Act.

(5.) This section shall be deemed to have been in force as from the first day of April, nineteen hundred and twenty-six.

Certain concessions to members of General Assembly in respect of travelling by service cars.

24. (1.) In lieu of any steamer ticket which a member of the General Assembly is entitled to receive by virtue of section twenty-two of the Finance Act, 1924, he may, subject to the special conditions of this section, receive a ticket entitling him to travel by service motor-car over any portion of the journey to or from Wellington if there is no reasonably convenient railway or steamer service the use of which would render unnecessary in whole or in part the use of a service motor-car.

(2.) The provisions of subsections two and three of section twenty-two of the Finance Act, 1924, shall, with the necessary modifications, apply with respect to tickets for the conveyance of any member by service motor-car pursuant to this section.

(3.) Any person entitled to receive steamer tickets under the provisions of section twenty-three of the Finance Act, 1924, shall be entitled to receive tickets for conveyance by service motor-car in lieu thereof on the same conditions as a member is entitled to do so under subsection one hereof, and the provisions of subsection three of the said section twenty-three shall apply to tickets so issued in lieu of steamer tickets.

Certain New Zealand Consolidated Stock deemed to have been cancelled for purpose of reducing capital liability of Cheviot Estate Account.

25. Whereas under subsection three of section eleven of the Finance Act, 1925, certain securities held by the New Zealand Consols Account were deemed to be securities in respect of the investment of moneys belonging to the Ordinary Revenue Account of the Consolidated Fund: And whereas New Zealand Consolidated Stock amounting to fifty thousand four hundred pounds, being part of the said securities, was redeemed

and cancelled on the twenty-fifth day of March, nineteen hundred and twenty-six, out of funds provided by the Ordinary Revenue Account, and it is desired that this charge shall be met by the Cheviot Estate Account: Be it therefore enacted as follows:—

The said fifty thousand four hundred pounds of New Zealand Consolidated Stock shall be deemed to have been cancelled for the purpose of reducing the capital liability of the Cheviot Estate Account, and that amount, together with the amount of any loss sustained on realization of the said stock, may, without further appropriation than this section, be refunded to the Ordinary Revenue Account of the Consolidated Fund from the Cheviot Estate Account, and all necessary entries in and adjustment of accounts shall be made accordingly.

26. Notwithstanding anything to the contrary in section fourteen of the State Supply of Electrical Energy Act, 1917, as amended by section fifteen of the Finance Act, 1925, the Minister of Public Works may allow any moneys for the time being standing to the credit of the Depreciation Reserve established in connection with any scheme under such first-mentioned Act to be used for the purposes of the scheme, and all such moneys shall bear interest at such rate as the said Minister from time to time determines, and such interest shall be credited to the Reserve.

Depreciation Reserve of any scheme established under State Supply of Electrical Energy Act, 1917, may be used for purposes of scheme.

27. Section twenty-four of the Motor-vehicles Act, 1924, is hereby amended as follows:—

As to disposition of fees payable under Motor-vehicles Act, 1924.

(a.) By omitting from subsection one the words "Save as provided in the next succeeding subsection," and also the words "without further appropriation than this section"; and by adding to the same subsection the words "All charges made for supplying marks or devices as aforesaid shall be paid into the Post Office Account."

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

"(2.) In respect of the expenses of administration there shall be payable out of the Main Highways Revenue Fund into the Post Office Account the sum of one shilling and sixpence in respect of every annual license issued in respect of motor-vehicles."

28. (1.) Notwithstanding anything to the contrary in section nine of the Appropriation Act, 1916, but subject to the limitations imposed by subsection four or subsection five (as the case may require) of that section, the amount of subsidy payable to the Council of any county that may hereafter be formed by the union of two or more counties shall not in any year be less than the aggregate amount of subsidy that would have been payable in that year to the several Councils of the uniting counties if such union had not taken place.

Special provisions as to amount of subsidy payable in cases where two or more counties have been united.

(2.) For the purpose of ascertaining the amount of subsidy that would have been payable to the several uniting Councils the total amount of rates actually collected in the united county shall be apportioned among the several areas formerly comprised in the uniting counties in proportion to the values of the rateable property in those areas, and the amount so apportioned to any area shall be deemed to be the amount that would have been collected by the County Council if the union had not taken place.

(3.) Section twelve of the Finance Act, 1923, is hereby repealed.

Repeal.

Salary in excess of prescribed maximum for Division may be paid to classified officer of Public Service.

29. (1.) Any officer in any classified Division of the Public Service may, with the approval of the Commissioner but subject to the provisions of the next succeeding subsection, be paid a salary in excess of the maximum salary for the Division provided for in the scale of salaries for the time being in force in relation to that Division. No appeal shall lie from the determination of the Commissioner to approve or to withhold his approval of any application or recommendation made to him for the purposes of this section.

(2.) No payment shall be made under this section in excess of the prescribed maximum salary unless provision is made therefor in the annual estimates and the necessary amount is appropriated by Parliament.

Repeals.

(3.) Section twenty of the Public Service Act, 1912, is hereby amended by omitting the word "six" in subsection two thereof, and by repealing subsections three and four.

(4.) Section twenty-one of the said Act is hereby amended by omitting the word "eight" in subsection two thereof, and by repealing subsection three.

PART II.

SUPERANNUATION FUNDS AND PENSIONS.

Service of contributor to Teachers' Superannuation Fund to include period of training in a teachers' training college.

30. For the purposes of section twenty-six of the Public Service Classification and Superannuation Amendment Act, 1908, the service of a contributor to the Teachers' Superannuation Fund shall include, and be deemed at all times since the date of the passing of that Act to have included, any period prior to that date during which he was undergoing training at a training college for teachers established under the Education Act, 1908, or any Act thereby repealed.

Section 37 of Finance Act, 1924, extended.

31. Section thirty-seven of the Finance Act, 1924, is hereby amended by omitting the words "an Expeditionary Force under the Expeditionary Forces Act, 1915," and substituting the words "any of His Majesty's Forces in the war with Germany"; and by omitting the words "the Expeditionary Force," and substituting the words "any such Force."

Section 29 of Finance Act, 1925, amended.

32. Subsection five of section twenty-nine of the Finance Act, 1925, is hereby amended by omitting from the proviso thereto the words "six months," and substituting the words "eighteen months."

Operation of section 30 of Finance Act, 1925, made retrospective.

33. Section thirty of the Finance Act, 1925, is hereby amended by inserting, after the words "as follows," the words "as from the date of the passing of that Act."

Pensions in respect of death or disablement of members of New Zealand Defence Forces or New Zealand Naval Forces may be paid on scale prescribed with respect to war pensions.

34. (1.) In the event of the death of any member of the New Zealand Defence Forces or the New Zealand Naval Forces (whether before or after the passing of this Act) by misadventure suffered in the performance of his duties, there may be paid out of the Consolidated Fund, without further appropriation than this section, to or on behalf of his dependants, an allowance by way of pension at rates not exceeding the rates that would be payable if he had been a member of the Forces within the meaning of the War Pensions Act, 1915, and if his death had been due to service with those Forces.

Cf. 1919, No. 52, sec. 14

(2.) In the event of the disablement (whether before or after the passing of this Act) of any member of the New Zealand Defence

Forces or the New Zealand Naval Forces by reason of misadventure suffered in the performance of his duties, there may be paid out of the Consolidated Fund, without further appropriation than this section, to that member, and to or on behalf of his dependants, an allowance by way of pension at rates not exceeding the rates that would be payable if he had been a member of the Forces within the meaning of the War Pensions Act, 1915, and if his disablement had been due to service with those Forces.

(3.) All applications for pensions under this section shall be referred to the War Pensions Board under the War Pensions Act, 1915, and the Board shall, with respect to the hearing of such applications, have the same powers as if the application were an application under that Act.

(4.) In making any recommendation for the grant of a pension under this section the Board shall take into consideration any amount paid by way of pension, retiring-allowance, compensation, or compassionate allowance out of the Public Account, or out of any superannuation fund, in respect of the death or disablement of the person in respect of whose death or disablement the application is made.

(5.) For the purposes of this section the term "New Zealand Defence Forces" means the Defence Forces within the meaning of the Defence Act, 1909; the term "New Zealand Naval Forces" means the Naval Forces established under the Naval Defence Act, 1913; and the term "dependants," in relation to a member of either the said Forces, has the same meaning, with the necessary modifications, as in the War Pensions Act, 1915.

35. Subsection five of section fourteen of the Finance Act, 1919, is hereby amended by inserting, after the word "pension," the words "retiring-allowance"; and by inserting, after the words "Public Account," the words "or out of any superannuation fund."

Amending section 14 of Finance Act, 1919 (relating to pensions payable in respect of death or disablement of Police officers in course of their duties).

36. Notwithstanding anything in the Public Service Classification and Superannuation Act, 1908, payment at the rate of one hundred pounds per annum, as from the first day of June, nineteen hundred and twenty-five, may be made to Ernest Yevily Redward, Esquire, the Compiler of Statutes, in respect of his services as editor of the "Index to the Laws of New Zealand," without involving any reduction of the retiring-allowance payable to him under the said Act.

Authorizing payment to editor of "Index to Laws of New Zealand."

37. Subsection one of section sixteen of the Public Service Classification and Superannuation Amendment Act, 1908, is hereby amended by adding the following proviso:—

Section 16 of Public Service Classification and Superannuation Amendment Act, 1908, amended.

"Provided that where by reason of the age or infirmity of a contributor his salary has been reduced, or he has been transferred to a position inferior to that which he previously occupied, his retiring-allowance shall be computed on the average rate of salary received by him during the three years preceding such reduction or transfer."

38. The powers conferred on the Teachers' Superannuation Board by section thirty-five of the Public Service Classification and Superannuation Amendment Act, 1908, as amended by section six of the Public Service Classification and Superannuation Amendment Act, 1911, to determine whether any person is, or is entitled or bound to become, a contributor to the Teachers' Superannuation Fund, or as to the length of service of any contributor, are hereby extended to include the power to allow as portion of the length of service of any contributor

Discretionary powers of the Teachers' Superannuation Board defined.

who was a member of any of His Majesty's Forces in the war with Germany any period during which he was in the Education service and which could not otherwise be computed as portion of his service for the purposes of the Public Service Classification and Superannuation Amendment Act, 1908. The inclusion of any period as aforesaid in the length of service of any contributor shall be subject to such payment into the Fund as the Board may determine.

Validating past payments of pensions at increased rates to miners' widows.

39. All pensions at the rate of seventeen shillings and sixpence per week paid before the coming into operation of the Pensions Act, 1926, to the widows of miners who have died or who die of miner's phthisis are hereby validated.

Provision for pensions to certain retired servants of Hospital Boards.

40. Notwithstanding anything contained in the National Provident Fund Amendment Act, 1925, relating to the payment of pensions to permanent officers of Hospital Boards, a Board may, subject to the approval of the Minister of Health, apply any moneys in its hands to the provision of a pension for any officer or servant of the Board who had, prior to the coming into force of the National Provident Fund Amendment Act, 1925, retired from the service of the Board by reason of infirmity arising from old age or illness :

Provided that no such pension shall exceed the rate of two pounds a week or be payable to any person who has had less than ten years' continuous employment in the service of the Board, or who had retired from the service of the Board at any time earlier than six years before the passing of the Hospitals and Charitable Institutions Amendment Act, 1920 (No. 2).

PART III.

MISCELLANEOUS.

Authorizing Hospital Boards to deposit unexpended loan balances with approved local authorities.

41. Notwithstanding anything to the contrary in any Act, any Hospital Board may from time to time invest, by way of deposit with any local authority approved for the purposes of this section by the Minister of Finance, any loan-moneys not immediately required by it for the purposes for which they were borrowed.

Authorizing Invercargill Savings-bank Trustees to contribute to fund for a rest-house for women and children.

42. The Trustees of the Invercargill Savings-bank, being a savings-bank constituted under the Savings-banks Act, 1908, are hereby authorized to contribute out of the surplus profits of the bank the sum of one thousand pounds to the Women's Christian Temperance Union of New Zealand (Incorporated), and the said sum shall be applied towards the erection in Invercargill of a rest-house for women and children.

Authority for Harbour Boards to deposit moneys with building societies, &c., cancelled.

43. (1.) Section ninety-five of the Harbours Act, 1923, is hereby amended by omitting all the words after the words "bank approved by the Board."

(2.) All moneys deposited by a Harbour Board with any incorporated building society or investment company and in the hands of such society or company at the date of the commencement of this Act, whether or not such moneys were deposited under the authority of section ninety-five of the Harbours Act, 1923, or the corresponding provisions of any former Act, may remain on deposit with such society or company until the twelfth day of January, nineteen hundred and twenty-nine, but no longer.

44. (1.) Any Board established under the Rabbit Nuisance Act, 1908, may in any financial year, out of its income available for general purposes, expend for purposes not authorized by any Act or law for the time being in force any sum or sums not amounting in the whole to more than three per centum of the total amount receivable from the general rate levied by the Board in that year, nor in any case to more than twenty-five pounds :

Unauthorized
expenditure of
Rabbit Boards.

Provided that if three per centum of the amount receivable from the rate levied does not in any financial year amount to five pounds the Board may in that year expend the sum of five pounds for the purposes aforesaid.

(2.) Expenditure heretofore incurred by any Board established under the Rabbit Nuisance Act, 1908, in the payment of the travelling-expenses of any of its members incurred in attending conferences of Rabbit Boards as the representatives of the Board is hereby validated and declared to have been lawfully incurred.
