

New Zealand.



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Title.	AN ACT to make Provision for increasing certain Rates of Salaries, Wages, and other Emoluments that were reduced by the Operation of the Finance Act, 1931, and Part I of the National Expenditure Adjustment Act, 1932, so as to provide, as nearly as may be, for the Restoration of the Rates that were in force immediately prior to the First Day of April, Nineteen hundred and thirty-one, and also to make Provision for certain other Matters. [31st July, 1936.
	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, 1936.

PART I.

SALARIES PAYABLE OUT OF PUBLIC MONEYS.

Commencement of this Part.	2. This Part of this Act shall be deemed to have come into force on the first day of July, nineteen hundred and thirty-six.
Interpretation.	3. (1) Save as provided by the next succeeding subsection, the term “ salary ” means, for the purposes of this Part of this Act, the salary, wages, allowances, fees, commission, and every other emolument, whether in one sum or several sums, and whether paid in money or not, received by any person to whom any of the provisions of this Part of this Act applies. (2) The term “ salary ” does not include— (a) Travelling-expenses, or any fee, commission, or other emolument which the Minister of Finance declares not to be salary; or (b) Any superannuation or other retiring-allowance. (3) The value of any benefits which for the purposes of this Part of this Act are by virtue of the foregoing provisions of this section included in the term “ salary ” shall be determined in the manner prescribed by section one hundred and fifteen of the Public Service Superannuation Act, 1927, so far as that section is applicable, and in all other cases shall be determined in manner prescribed by the Minister of Finance.

For Public Service Superannuation Act, 1927 (s. 115), see Reprint of Statutes, Vol. VII, p. 609

(4) Where the salary of any person to whom any of the provisions of this Part of this Act applies comprises more than one item, any increase of salary provided for by this Part of this Act may, as the Minister of Finance directs, be added to each item separately or may be added to any one or more of the items to the exclusion of any other item or items.

4. (1) This section applies with respect to all salaries and allowances which, being expressly fixed by any statute, were reduced by the operation of Part I of the Finance Act, 1931, or Part I of the National Expenditure Adjustment Act, 1932.

(2) The rates of all salaries and allowances to which this section applies shall, on the commencement of this Part of this Act, be restored to the rates in force immediately prior to the first day of April, nineteen hundred and thirty-one.

5. (1) This section applies with respect to all schemes of classification fixing the rates of salaries payable in respect of any offices or positions in the Public Service or in the Education Service (as those terms are respectively defined in the Public Service Superannuation Act, 1927) or in the Government Railways Department established under the Government Railways Act, 1926.

(2) The several rates of salaries fixed by any scheme of classification to which this section applies shall, on the commencement of this Part of this Act, be restored to the rates fixed by such scheme prior to the reduction thereof by subsection three of section eleven of the Finance Act, 1931, and every person for the time being holding any office or position classified in accordance with any such scheme shall be entitled to receive the rate of salary appropriate to such office or position.

(3) Nothing in the last preceding subsection shall be construed to prevent any person for the time being in receipt of a classified rate of salary from receiving any further amount that may be appropriated by Parliament or otherwise lawfully provided in respect of the office or position held by him.

(4) Nothing in this section shall affect the rates of wages payable to workmen employed on construction works by the Public Works Department pursuant to any agreement with the Minister of Public Works fixing the terms and conditions governing the employment of such workmen.

Provision for restoration of statutory rates of salaries and allowances that were reduced by Part I of Finance Act, 1931. For Finance Act, 1931 (Part I), see Reprint of Statutes, Vol. VII, p. 87

Increasing rates of salaries fixed by classification schemes.

For Public Service Superannuation Act, 1927, see Reprint of Statutes, Vol. VII, p. 559

For Government Railways Act, 1926, see Reprint of Statutes, Vol. VII, p. 812

For Finance Act, 1931 (s. 11), see Reprint of Statutes, Vol. VII, p. 91

1936, No. 12

1936, No. 15

Special provisions as to the rates of salaries payable in cases where the rates are not fixed by statute or by a classification scheme.

(5) Nothing in this section shall apply with respect to any person who became an officer of the Public Service by the operation of subsection one of section thirteen of the State Advances Corporation Act, 1936, or by the operation of subsection two of section six of the Broadcasting Act, 1936. Any officer to whom this subsection applies shall receive such increase of salary (if any) as the Minister of Finance may approve.

6. (1) This section shall apply with respect to all persons who are for the time being employed (whether permanently or temporarily) in any branch of the Public Service (as defined by Part I of the Public Service Superannuation Act, 1927), or in the Education Service (as defined in Part IV of the last-mentioned Act), or in the Government Railways Department, and whose rates of salaries are not fixed by statute (in accordance with section four hereof) or by a scheme of classification (in accordance with section five hereof).

(2) Where the salary of any person to whom this section applies is paid out of public moneys, he shall, as from the commencement of this Part of this Act, be entitled (subject to the appropriation by Parliament of the amount required for the purpose) to receive in respect of any office or position held by him such increase (if any) as may be required to restore his salary to the rate appropriate to that office or position as at the thirty-first day of March, nineteen hundred and thirty-one, or, in the case of any person holding an office or position that has been created since the said date, to receive such increase (if any) as may be required to make his rate of salary equivalent to the rate that would, in the opinion of the Minister of Finance, have been appropriate to such office or position as at the said date if it had been created before that date.

(3) Where the salary of any person to whom this section applies is paid by any Education Board, or by the governing body of any secondary school, or of any University College or other institution, he shall, as from the commencement of this Part of this Act, be entitled to receive such increase of salary (if any) as may be fixed by such Education Board or governing body, as the case may be, for the purpose of restoring his salary to the rate appropriate as at the thirty-first day of March, nineteen hundred and thirty-one, to the position

or office held by him on the commencement of this Part of this Act.

7. (1) The Governor-General may from time to time, by Order in Council, apply this Part of this Act in whole or in part and on such conditions as may be prescribed to all persons employed in the Cook Islands Public Service or in the Samoan Public Service, whether permanently so employed or not, or to such persons or classes of persons so employed as are specified in such Order, or to all persons so employed other than persons or classes of persons specified in such Order.

(2) Every such Order in Council shall have effect according to its tenor as from a date to be specified therein, being not earlier than the date of the commencement of this Part of this Act.

8. Nothing in the foregoing provisions of this Part of this Act shall operate to reduce the rate of the salary payable immediately prior to the commencement of this Part of this Act in respect of any office or position.

9. All increases provided for in the foregoing provisions of this Part of this Act in respect of salaries payable out of public moneys may, notwithstanding anything to the contrary in this or any other Act, be paid forthwith after the passing of this Act in anticipation of appropriation by Parliament.

10. If any question arises as to the application of this Part of this Act to any office or position, or as to the increase pursuant to this Part of this Act of the salary of any person holding any office or position, it shall be determined by the Minister of Finance.

11. Where the rate of any grant payable out of public moneys to any Education Board or to the governing body of any secondary school or of any University or other educational institution has been reduced by the operation of section seven of the Finance Act, 1931, or section eight of the National Expenditure Adjustment Act, 1932, the amount of the grant payable for the current financial year or any year thereafter may, by direction of the Minister of Finance, and notwithstanding anything to the contrary in any other Act, be increased by an amount not exceeding the amount required to provide for any increase of salaries effected by or in accordance with this Part of this Act.

12. (1) The Governor-General may from time to time, by Order in Council, make all such regulations as

Application of this Part to Cook Islands and Samoan Public Services.

For Cook Islands Public Service, see Act, 1915 No. 40, ss. 13-30 (Reprint of Statutes, Vol. II, pp. 664-667)

For Samoan Public Service, see Act, 1921 No. 16, ss. 9-26 (Reprint of Statutes, Vol. II, pp. 795-798)

Existing rates of salary not to be reduced by operation of this Part of Act.

Increases of salaries herein provided for may be paid forthwith.

Questions in dispute to be settled by Minister of Finance.

Provision for increased grants to Education Boards and to governing bodies of educational institutions.

For Finance Act, 1931 (s. 7), see Reprint of Statutes, Vol. VII, p. 89; for National Expenditure Adjustment Act, 1932, see 1932, No. 8

Regulations.

may be deemed necessary for the purpose of carrying this Part of this Act into effect. In particular, but without limiting the general authority conferred by this section, any such regulations may provide for the adjustment of anomalies.

(2) Such regulations shall be sufficient authority for the payment of any moneys certified in manner prescribed by those regulations to be payable in accordance therewith.

PART II.

RATES OF REMUNERATION PAYABLE UNDER AWARDS, INDUSTRIAL AGREEMENTS, APPRENTICESHIP ORDERS, AND CONTRACTS OF SERVICE.

Commencement of this Part.

13. This Part of this Act shall be deemed to have come into force on the first day of July, nineteen hundred and thirty-six.

Interpretation.

14. In this Part of this Act—

For Apprentices Act, see Reprint of Statutes, Vol. V, p. 576

“Apprenticeship order” means an order made by the Court of Arbitration pursuant to subsection one of section five of the Apprentices Act, 1923:

For Industrial Conciliation and Arbitration Act, see Reprint of Statutes, Vol. III, p. 939

“Award” means an award of the Court of Arbitration made under the Industrial Conciliation and Arbitration Act, 1925:

“Industrial agreement” means an industrial agreement entered into under the Industrial Conciliation and Arbitration Act, 1925, and includes an agreement filed with a Clerk of Awards pursuant to section eight of the Labour Disputes Investigation Act, 1913:

For Labour Disputes Investigation Act, see Reprint of Statutes, Vol. III, p. 1017

“Rates of remuneration” includes time and piece wages and overtime and other special payments.

Restoration of rates of remuneration fixed by awards, agreements, or apprenticeship orders.

15. Whereas acting under the authority conferred on it by Part II of the Finance Act, 1931, the Court of Arbitration, by a general order dated the twenty-ninth day of May, nineteen hundred and thirty-one, reduced (subject to certain specified exceptions and exemptions) the rates of remuneration provided for in awards, industrial agreements, and apprenticeship orders then in force: And whereas, subject to certain partial exemptions that from time to time have been granted

For Part II of Finance Act, 1931, see Reprint of Statutes, Vol. III, p. 1015

by the Court of Arbitration from the operation of the said general order, it remains in force with respect to certain awards, agreements, and apprenticeship orders: And whereas in certain awards, industrial agreements, and apprenticeship orders made since the date of the said general order the rates of remuneration provided for thereby were fixed after consideration had been given to the reductions effected by the said general order: And whereas it is desired to abrogate, as from the commencement of this Part of this Act, the effect of the said general order, by increasing the rates of remuneration fixed by all awards, industrial agreements, and apprenticeship orders that are directly or indirectly affected thereby to such extent as may be necessary to restore the original rates: Be it therefore enacted as follows:—

(1) This section applies to every award, industrial agreement, or apprenticeship order in force on the commencement of this Part of this Act.

(2) Where any award, industrial agreement, or apprenticeship order to which this section applies was in force on the taking-effect of the general order here-inbefore referred to, the rates of remuneration fixed by such award, industrial agreement, or apprenticeship order prior to the taking-effect of such general order shall be deemed to be restored on the commencement of this Part of this Act.

(3) Where any award, industrial agreement, or apprenticeship order to which this section applies was not in force on the taking-effect of the aforesaid general order but is in substitution or replacement of an award, agreement, or order that was then in force, the rates of remuneration fixed by the new award, agreement, or order (in so far as they are less than the corresponding rates fixed by the original award, agreement, or order) shall, on the commencement of this Part of this Act, be deemed to be increased so as to equal the corresponding rates fixed by the original award, agreement, or order. If, by reason of any alteration made by the new award, agreement, or order in the basis of the remuneration of any workers or in the classification of any workers, any question arises as to any rates of remuneration to be payable after the commencement of this Part of this Act, it shall, in the absence of agreement between the parties

concerned, be submitted by the Minister of Labour to a Conciliation Commissioner, whose decision shall be final. In the determination of any question submitted to him under this subsection the Conciliation Commissioner shall endeavour to ensure, as far as practicable, that the earnings of any worker employed under the new award, agreement, or order shall not be less for any week than the earnings he would have been entitled to receive if in that week he had been employed under the conditions prescribed by the original award, agreement, or order before the taking-effect of the general order hereinbefore referred to.

(4) In the case of any other award, industrial agreement, or apprenticeship order to which this section applies, the Court of Arbitration, on application made not later than three months after the passing of this Act, by or on behalf of any person or party bound thereby, shall review the same in so far as it provides for rates of remuneration, and shall alter such rates, as from the commencement of this Part of this Act, so as to provide, as nearly as may be, the same rates as would, in the opinion of the Court, have been fixed if the award, agreement, or order had been made immediately before the taking-effect of the general order hereinbefore in this section referred to:

Provided that the Court shall not, in the exercise of its powers under this subsection, reduce any rates of remuneration fixed by any award, agreement, or order as aforesaid.

Restoring rates of wages of workers employed in any industry that was formerly subject to an award or industrial agreement but is not now so subject.

16. (1) This section applies with respect to the rates of remuneration payable to workers employed in any industry in respect of which an award or industrial agreement was in force on the taking-effect of the general order referred to in the last preceding section but in respect of which there is no award or agreement in force on the commencement of this Part of this Act.

(2) Where any rate of remuneration to which this section applies is less than the corresponding rate originally provided for by any award or industrial agreement that was in force on the taking-effect of the general order hereinbefore referred to, such first-mentioned rate shall, on the commencement of this Part of this Act, be deemed to be restored to the corresponding rate that was originally provided for by such award or

agreement, and shall not thereafter be reduced except in accordance with the provisions of an award or industrial agreement.

(3) If in any case to which this section applies any employer pays to any worker employed by him, in respect of any period of employment after the commencement of this Part of this Act, less than the rate of remuneration to which the worker is entitled under this section, the amount in respect of which default is made may be recovered as if it were payable under an award or industrial agreement, and the employer may be proceeded against and shall be liable to the same penalties in all respects as if he had committed a breach of an award or industrial agreement.

17. (1) This section applies with respect to contracts of service which are in force on the commencement of this Part of this Act and to which none of the foregoing provisions of this Act for the restoration of rates of salaries and wages are applicable.

Restoring rates of wages payable under contracts of service that are not covered by foregoing provisions of this Act.

(2) If any person employed under a contract of service to which this section applies was on the thirty-first day of March, nineteen hundred and thirty-one, employed by the same employer in work of the same kind or of substantially the same kind, his rate of remuneration, if less than the rate payable as at the thirty-first day of March, nineteen hundred and thirty-one, shall, on the commencement of this Part of this Act, be restored to the rate payable on the said thirty-first day of March, nineteen hundred and thirty-one.

REFER 19
No. a.

(3) In every other case to which this section applies every worker employed under any contract of service as aforesaid shall, as from the commencement of this Part of this Act, be entitled in respect of his services to receive a rate of remuneration not less than the rate that would have been payable to him in respect of the same services on the thirty-first day of March, nineteen hundred and thirty-one, if on that date he had been employed by the same employer in the performance of such services. If any question arises under this subsection as to the rate of remuneration to which any person is entitled it may be referred by the worker or his employer for decision by an Inspector of Factories

For Factories Act, see Reprint of Statutes, Vol. III, p. 198

appointed under the Factories Act, 1921-22. If either party is dissatisfied with the decision of the Inspector he may appeal therefrom to a Stipendiary Magistrate, whose decision shall be final.

(4) If in any case to which this section applies any employer pays to any worker employed by him in respect of any period of employment after the commencement of this Part of this Act less than the rate of remuneration to which the worker is entitled under this section, the amount in respect of which default is made may be recovered as if it were payable under an award or industrial agreement.

Existing rates of remuneration not to be reduced.

18. Nothing in this Part of this Act shall operate so as to reduce any rates of remuneration payable in accordance with any award, agreement, apprenticeship order, or contract of service immediately before the commencement of this Part of this Act.

Rates of remuneration payable under contracts of apprenticeship.

19. (1) Where the rates of remuneration fixed by any apprenticeship order are increased by the operation of this Part of this Act, the rates of remuneration payable under any contract of apprenticeship that is subject to the apprenticeship order shall be correspondingly increased as from the commencement of this Part of this Act.

Repeal and saving.
1932, No. 11

(2) Section fifty-six of the Finance Act, 1932, is hereby repealed. The repeal of the said section shall not revive any contract of apprenticeship that has been duly cancelled thereunder, or reduce the period for which any such contract has been suspended, or otherwise affect any order heretofore made by any Stipendiary Magistrate in relation to any contract of apprenticeship.

Offence to dismiss worker in order to deprive him of benefits of increased wages or reduced working-hours.

Cf. Industrial Conciliation and Arbitration Act, 1925 (s. 110), see Reprint of Statutes, Vol. III, p. 990
1936, No. 6

20. (1) Every employer (whether bound by any award or industrial agreement or not) who at any time after the passing of this Act dismisses any worker from his employment by reason of the fact that the worker is entitled under this Part of this Act or under the Industrial Conciliation and Arbitration Amendment Act, 1936, to an increase in the rate of his remuneration or to a reduction in the number of his working-hours, or to any other benefit shall be liable to a penalty not exceeding twenty-five pounds, to be recovered at the suit of an Inspector of Awards in the same manner as a penalty for the breach of an award under the Industrial Conciliation and Arbitration Act, 1925.

(2) In any proceedings for the recovery of a penalty under this section the burden of proving that the dismissal of any worker was not in contravention of this section shall lie on the employer.

21. The Governor-General may from time to time, by Order in Council, make all such regulations as may be deemed necessary for the purpose of carrying this Part of this Act into effect. In particular, but without limiting the general authority conferred by this section, any such regulations may provide for the adjustment of anomalies.

Regulations.

PART III.

PUBLIC REVENUES.

22. (1) Section forty-one of the Public Revenues Act, 1926, as amended by section three of the Finance Act, 1932-33 (No. 2), is hereby further amended by omitting from subsection one the words "one-half of".

Extending power to borrow on Treasury bills. See Reprint of Statutes, Vol. VII, p. 23 1932-33. No. 45

(2) Section three of the Finance Act, 1932-33 (No. 2), is hereby consequentially repealed.

Repeal.

23. (1) During the financial year ending on the thirty-first day of March, nineteen hundred and thirty-seven, there shall, without further appropriation than this section, be paid out of the Consolidated Fund into the Public Service Superannuation Fund, the Teachers' Superannuation Fund, and the Government Railways Superannuation Fund respectively, such amounts, not exceeding in the aggregate the sum of two hundred thousand pounds, as the Minister of Finance may from time to time direct.

Authorizing payment of subsidy from Consolidated Fund into the several Superannuation Funds.

REF. 19
No. a.

(2) The amounts payable under this section are in addition to any other moneys payable out of the Consolidated Fund into any of the said Funds.

(3) Section seventeen of the Finance Act (No. 2), 1934, and section nineteen of the Finance Act, 1935, are hereby repealed.

Repeals. 1934, No. 12; 1935, No. 5

24. Whereas the milling-timber on the lands described in subsection two of this section (which lands are set apart as permanent State forests) was withheld from sale in order that it might be used, when required, for railway purposes: And whereas moneys amounting in the aggregate to thirteen thousand nine hundred and

Authorizing transfer of moneys from State Forests Account to Working Railways Account.

fifty-seven pounds eight shillings and fivepence have been expended out of the Working Railways Account in the administration of the said lands and in the protection of the timber thereon: And whereas the said timber has not been used for railway purposes and is no longer required for such purposes, and it is accordingly desirable that the moneys so expended should be refunded to the Working Railways Account from the proceeds of sales of the said timber: Be it therefore enacted as follows:—

(1) There shall, without further appropriation than this section, be transferred from the State Forests Account to the Working Railways Account, out of moneys received from sales of the said timber, such amounts, not exceeding in the aggregate the said sum of thirteen thousand nine hundred and fifty-seven pounds eight shillings and fivepence, as the Commissioner of State Forests may from time to time direct.

(2) The lands to which this section relates are particularly described as follows:—

All that area in the North Auckland Land District, known as the Puketi State Forest, containing fifteen thousand three hundred and ninety-five acres, more or less, situated in Blocks IX, X, XI, XIII, XIV, and XV, Kaeo Survey District, and Blocks I and II, Omapere Survey District, and set apart as a permanent State forest by Proclamations dated respectively the first day of June, nineteen hundred and six, the seventh day of December, nineteen hundred and thirty-three, and the eleventh day of April, nineteen hundred and thirty-five: Saving and excepting therefrom the areas proclaimed as roads by Proclamations dated respectively the sixth day of June, nineteen hundred and twenty-four, and the fourth day of October, nineteen hundred and thirty-four, and the area over which the State forest reservation was revoked by a Proclamation dated the twelfth day of December, nineteen hundred and thirty-five:

Also all that area in the Auckland Land District, known as the Oruanui State Forest, containing one thousand three hundred and forty-two acres, more or less, being Section 3, Block I, Tuhingamata East Survey District, and Pakuri B Block, and set apart as a permanent State forest by a Proclamation dated the thirty-first day of January, nineteen hundred and thirty-six.

25. (1) Nothing in the provisions specified in the next succeeding subsection shall be deemed to apply or to have at any time applied with respect to the computation of the amount of income-tax payable by any "public authority" as defined in section two of the Land and Income Tax Act, 1923.

(2) The provisions to which this section relates are the following:—

(a) Clauses five and six of the Schedule to the Land and Income Tax (Annual) Act, 1931:

(b) Clauses five and six of the Schedule to the Land and Income Tax (Annual) Act, 1932:

(c) Clauses five and six of the Schedule to the Land and Income Tax (Annual) Act, 1933:

(d) Clauses five and six of the Schedule to the Land and Income Tax (Annual) Act, 1934.

26. (1) Except where otherwise expressly provided by any Act, no moneys shall hereafter be paid out of the Land for Settlements Account otherwise than in accordance with the appropriation of Parliament.

(2) The last preceding subsection is in substitution for subsection three of section forty-five of the Land for Settlements Act, 1925, and that subsection is hereby accordingly repealed.

(3) The enactments specified in the Schedule to this Act are hereby consequentially amended in the manner indicated in that Schedule.

27. (1) Subject to the provisions of this section, bank-note duty shall be payable under section one hundred and forty-three of the Stamp Duties Act, 1923, in respect of the month of July, nineteen hundred and thirty-six, but shall not be payable in respect of any period thereafter.

(2) The bank-note duty payable as aforesaid by any bank shall be computed at the rate of seven shillings and sixpence for every hundred pounds of the amount paid or payable by that bank to the Reserve Bank of New Zealand pursuant to subsection five of section fifteen of the Reserve Bank of New Zealand Act, 1933, and shall be due on the first day of August, nineteen hundred and thirty-six.

(3) This section, section one hundred and forty-three of the Stamp Duties Act, 1923, and section sixteen of the Finance Act, 1930, shall continue in force until

Exempting public authorities from certain additional income-tax from which companies were exempt.

For Land and Income Tax Act, 1923 (s. 2), see Reprint of Statutes, Vol. VII, p. 271
1931, No. 21
1932, No. 7
1933, No. 1
1934, No. 13

Expenditure out of Land for Settlements Account to be subject to appropriation by Parliament.
See Reprint of Statutes, Vol. IV, p. 879

Bank-note duty abolished as from 1st August, 1936.
See Reprint of Statutes, Vol. VII, p. 440

REF. 19
No. 4.

1933, No. 11

Repeals.
1930, No. 6

the thirty-first day of August, nineteen hundred and thirty-six, and shall then be deemed to be repealed:

Provided that the repeal of the said enactments shall not affect the liability of any bank to pay any unpaid duty, or the right of the Crown to recover any such duty.

REFER 19
No. 2

Exemption from stamp duty of receipts given on refund of moneys held for inmates of hospitals and mental hospitals.

See Reprint of Statutes, Vol. III, p. 725; Vol. V, p. 743

Exemption from stamp duty of declarations required by State Advances Corporation of New Zealand.

1934-35, No. 42

Overseas-passenger duty.

See Reprint of Statutes, Vol. VII, p. 402

REF. 19
No.

28. No stamp duty shall be charged or shall be deemed heretofore to have been chargeable on any receipt given by or on behalf of any person in respect of a refund of moneys belonging to that person and held on his behalf by the authorities of any institution or separate institution under the Hospitals and Charitable Institutions Act, 1926, or of any institution under the Mental Defectives Act, 1911.

29. No stamp duty shall be charged or shall be deemed heretofore to have been chargeable on any statutory declaration required by the Board of Management of the State Advances Corporation of New Zealand (established under the State Advances Corporation Act, 1934-35) in relation to any application for a loan made to the Corporation.

30. (1) This section shall be read together with and deemed part of the Stamp Duties Act, 1923.

(2) There shall be levied, charged, and paid to the use of His Majesty, by the owner or agent of every passenger-carrying ship or passenger-carrying aircraft that leaves New Zealand after the passing of this Act, a duty to be known as overseas-passenger duty, which shall be computed at the rate of five per centum of the amount paid or payable in respect of journeys from New Zealand to any place beyond the seas.

(3) Overseas-passenger duty shall be paid as aforesaid on the total amount of the passage-money or fare paid or payable to the owner or agent of the ship or aircraft by any passenger in respect of a journey from New Zealand to his ultimate destination, including any moneys so paid or payable in respect of any part of the journey that may be undertaken otherwise than in that ship or aircraft, whether by land, water, or air, and whether such moneys are receivable by the owner or agent on his own account or on account of any other person.

(4) Where a return journey from and to New Zealand is booked in New Zealand, one-half of the amount paid or payable therefor shall be deemed to be in respect of

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No. 2

the journey from New Zealand, and overseas-passenger duty shall be paid thereon accordingly.

(5) Overseas-passenger duty shall not be chargeable in respect of the passage-money or fare paid or payable by any person arriving in New Zealand from any place beyond the seas, in respect of a continuation of his journey beyond New Zealand in accordance with the terms of a ticket issued out of New Zealand.

(6) In the computation of the amount of overseas-passenger duty payable in accordance with the foregoing provisions of this section, there may, with the authority of the Minister of Stamp Duties, be excluded from the amount on which the overseas-passenger duty is calculated the whole or any part of the amount charged in respect of exchange.

(7) Overseas-passenger duty shall be due and payable on the last day of every quarter in each financial year in respect of all passage-moneys or fares paid or payable within that quarter, and shall be paid to the Commissioner or an Assistant Commissioner.

(8) If any such duty is not paid within two months after the date when it becomes due and payable as aforesaid, such duty shall be increased by way of penalty by a sum equal to ten per centum of the amount unpaid.

(9) The owner or agent of any ship or aircraft who is liable for the payment of any overseas-passenger duty shall, within one month after the end of every quarter in each financial year, forward to the Commissioner or an Assistant Commissioner a written statement, verified by statutory declaration, showing the total amount paid or payable within the quarter in respect of journeys to places beyond New Zealand. Every such return shall also show the amount, if any, paid in respect of cancelled bookings.

(10) If the owner or agent satisfies the Commissioner that any overseas-passenger duty has been paid in respect of bookings that have been cancelled, the Commissioner shall make a refund of such duty, or shall deduct an equal amount from the duty payable for the next ensuing quarter.

(11) This section is in substitution for section three of the Stamp Duties Amendment Act, 1931, and section eight of the Finance Act, 1933, and those sections are hereby accordingly repealed.

Repeals.

See Reprint
of Statutes,
Vol. VII, p. 474
1933, No. 33

PART IV.

LOCAL AUTHORITIES.

County Councils may raise loans without polls for eradication of noxious weeds.

See Reprint of Statutes, Vol. V, p. 360

Rep. 19
No. *Ibid.*, p. 415

1932, No. 30

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

See Reprint of Statutes, Vol. VII, p. 1007

31. (1) For the purpose of making provision for the eradication of noxious weeds within the county any County Council may from time to time raise a special loan without taking the steps prescribed by sections nine to thirteen of the Local Bodies' Loans Act, 1926.

(2) The term for which any moneys may be borrowed under this section, as determined by the Governor-General in Council under section eleven of the Local Government Loans Board Act, 1926 (as set out in section twenty-nine of the Finance Act, 1932 (No. 2)), shall not exceed ten years.

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

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

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

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

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

(6) The powers conferred by this section may be exercised by the Minister of Lands in respect of rates made and levied by him under the authority of any of the following enactments—namely, the Rangitaiki Land Drainage Act, 1910, the Hauraki Plains Act, 1926, and the Swamp Drainage Amendment Act, 1928.

See Reprint of Statutes, pp. 574, 598, 568

33. (1) Section seventy-one of the Municipal Corporations Act, 1933, is hereby amended by repealing subsection five thereof.

Restoring rates of subsidies payable on rates collected by Borough Councils.

1933, No. 30

(2) Subsidies in accordance with the said section seventy-one, as amended by the last preceding subsection, shall be payable in respect of rates levied for the year ended on the thirty-first day of March, nineteen hundred and thirty-six, and for every year thereafter.

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No. 1.

34. The sums to be paid by the Minister of Finance to Fire Boards pursuant to section twenty-six of the Fire Brigades Act, 1926, for the year commencing on the first day of April, nineteen hundred and thirty-six, and for each year thereafter, shall be the sums specified in that section, notwithstanding anything to the contrary in section seven of the Finance Act, 1931, or in section eight of the National Expenditure Adjustment Act, 1932.

Restoring rates of annual grants payable to Fire Boards.

For Fire Brigades Act, 1926 (s. 26), see Reprint of Statutes, Vol. III, p. 317

REP. 19

No. 1.

35. Any loan made to a local authority by the State Advances Corporation, under the authority conferred by section twenty-eight of the State Advances Corporation Act, 1936, may be made either out of the funds of the Corporation or out of the Housing Account, as the Board of Management of the Corporation may in any case determine.

Loans to local authorities for housing purposes may be made out of Housing Account.

1936, No. 12

PART V.

MISCELLANEOUS.

36. (1) For the purposes of paragraphs (a), (b), and (c) of section eighteen of the Civil List Act, 1920 (relating to the absence of members of the General Assembly for any number of sitting-days exceeding fourteen), the reassembly of Parliament on the twenty-first day of July, nineteen hundred and thirty-six, after an adjournment from the eleventh day of June, nineteen hundred and thirty-six, shall be regarded as the commencement of a new session of Parliament.

For purposes of Civil List Act, the reassembly of Parliament on 21st July, 1936, deemed to be commencement of new session of Parliament.

See Reprint of Statutes, Vol. I, pp. 1025, 1026

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No. 1.

session of Parliament commencing on the twenty-first day of July, nineteen hundred and thirty-six, as if it were a new session of Parliament, and payments in accordance with that section may be made to members accordingly.

Repeal.
1934-35, No. 48

(3) Section three of the Finance Act, 1934-35, is hereby repealed.

Special provisions as to leave of absence for certain members during present session.

37. The provisions of section eighteen of the Civil List Act, 1920, shall not apply to the absence during the present session of Robert McKeen, Esquire, member of Parliament, for the purpose of attending the conference of the International Labour Office at Geneva, or of William Joseph Jordan, Esquire, member of Parliament, for the purpose of attending meetings of the League of Nations Assembly.

See Reprint of Statutes. Vol. I, p. 1025

Members of Parliament not disqualified by receipt of payment in respect of attendance at International Labour Conference, or League of Nations Assembly.

38. The provisions of the Electoral Act, 1927, or any other Act as to the disqualification of members of Parliament shall not apply with respect to any payment which, under the authority of any appropriation now or hereafter made by Parliament, has been or may hereafter be received by Robert McKeen, Esquire, member of Parliament, in respect of his attendance at the conference of the International Labour Office at Geneva, or by William Joseph Jordan, Esquire, member of Parliament, in respect of his attendance at meetings of the League of Nations Assembly.

Ibid., Vol. VI, p. 469

Allowances to members of Parliament travelling on public service.

39. (1) Where any member of the General Assembly travels within New Zealand on public service at the request of any Minister of the Crown there shall, out of moneys to be appropriated by Parliament for the purpose, be paid to him such travelling-expenses and travelling-allowances as may be approved by the Minister of Finance:

1935, 19
1936, 24

Provided that the rate of any travelling-allowance payable under this section shall not exceed the rate of travelling-allowances for the time being payable to members of the Executive Council.

(2) No payment shall be made under this section to any member of the House of Representatives in respect of travelling undertaken by him wholly within his own electorate.

Commencement of this section.

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

40. Notwithstanding anything to the contrary in section thirty-three of the Public Service Superannuation Act, 1927, it shall be and be deemed to have been lawful to pay out of the Public Service Superannuation Fund to each of the persons hereinafter mentioned the full amount of his retiring-allowance under that Act in respect of the periods during the present financial year for which he receives (whether before or after the passing of this Act) payment from Government funds for special services rendered to the Government. The persons to whom this section refers are the following, that is to say: Andrew Duncan Thomson, Esquire, in respect of special services rendered as Acting Public Service Commissioner, and George Craig, Esquire, in respect of special services rendered in connection with the furnishing of a report on the staff of the High Commissioner's Office in London and its organization.

41. (1) Notwithstanding anything to the contrary in the Public Service Act, 1912, there may from time to time be appointed under that Act two persons to hold office jointly as Public Service Commissioners. Every person appointed under this section shall be appointed for a term not exceeding three years, and shall be eligible for reappointment.

(2) Every person so appointed shall, without further appropriation than this Act, be paid a salary at the rate of one thousand two hundred and fifty pounds a year.

(3) Where there are two Commissioners in office and they differ in opinion on any question relating to the administration of the Public Service Act, 1912, or to the powers, authorities, duties, or functions of the Commissioners, they shall report the matter to the Governor-General, and the Governor-General may by Order in Council appoint a person to consider and settle the question in dispute. In any such case the joint Commissioners shall act in accordance with the determination of the person so appointed. Except as provided in this subsection, each of the joint Commissioners may exercise any of the powers conferred upon the Commissioner by the Public Service Act, 1912, or any other Act.

(4) The fact that any joint Commissioner exercises any power conferred upon the Commissioner as aforesaid shall be conclusive evidence of his authority so to do.

Payments from Government funds to certain superannuated public servants not to affect rights of superannuation. See Reprint of Statutes, Vol. VII, p. 574

Providing for appointment of two Public Service Commissioners to hold office jointly. For Public Service Act, 1912, see Reprint of Statutes, Vol. VII, p. 522

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No. 8

Section 15 of Finance Act, 1931 (No. 2), repealed, and original rates of maternity benefits provided by National Provident Fund Act, 1926, restored.

For Finance Act, 1931 (No. 2) (s. 15), see Reprint of Statutes, Vol. VI, p. 72

As to maternity allowances under National Provident Fund Act to members of certain branches of Hibernian-Australasian Catholic Benefit Society that seceded and formed a new Society. See Reprint of Statutes, Vol. VI, pp. 54, 73

Provision for rescission or variation of existing contracts for execution of works where the cost of carrying out the works is increased by reason of alterations in the law.

42. (1) Section fifteen of the Finance Act, 1931 (No. 2), is hereby repealed as from the thirtieth day of June, nineteen hundred and thirty-six.

(2) The increased benefits provided for by the repeal of the said section shall be payable in respect of children born on or after the first day of July, nineteen hundred and thirty-six, but shall not be payable in respect of any child born before that date.

43. (1) For the purposes of section forty-three of the National Provident Fund Act, 1926, and of subsection two of section fifteen of the Finance Act, 1931 (No. 2), each of the branches of the Northern (N.Z.) District of the Hibernian-Australasian Catholic Benefit Society specified in the next succeeding subsection (being branches of an approved friendly society within the meaning of the National Provident Fund Act, 1926) shall be deemed to be and to have always been the same branch as the corresponding branch of the New Zealand District of the Hibernian-Australasian Catholic Benefit Society, and shall be deemed to have been in existence as a branch of an approved friendly society from the time when such corresponding branch ceased to be a branch of an approved friendly society.

(2) The branches of the Northern (N.Z.) District of the Hibernian-Australasian Catholic Benefit Society to which this section relates are the following: Sancta Maria Branch, No. 2; Grahamstown Branch, No. 35; Auckland Branch, No. 81; Onehunga Branch, No. 89; St. Joseph's Branch, No. 424; St. Benedict's Branch, No. 719; St. Leo's Branch, No. 730; St. Columba's Branch, No. 782; Good Shepherd Branch, No. 783.

44. (1) This section applies to all contracts (including sub-contracts) made before the passing of this Act for the execution by any person (in this section referred to as the contractor) of any work for or on account of any other person (in this section referred to as the principal). Except as provided in subsection three hereof, nothing in this section shall apply to contracts for the sale of goods.

(2) If in any contract to which this section applies no provision has been made for the variation of the contract in the event of any alteration being made in the law involving an additional cost to the contractor in the performance of the contract by reason of any increase in the rates of the remuneration payable to any workers

employed in carrying out the work or by reason of a reduction in the working-hours of any such workers, or by reason of an increase in the cost of any materials, and the parties to the contract do not mutually agree to the variation thereof, any party to the contract may at any time make application to a Stipendiary Magistrate for the rescission of the contract or for a variation thereof, and in any such case the Magistrate shall have jurisdiction, after hearing such evidence as he thinks fit, to rescind the contract or to vary it so as to provide that any additional cost involved in the execution of the work that is attributable to any increase in the rates of remuneration of any workers or to any reduction of their working-hours or to any increase in the cost of materials as aforesaid, shall be borne wholly by the principal, or shall be apportioned between the principal and the contractor in such proportions as in the circumstances the Magistrate considers equitable.

(3) The Governor-General may by Order in Council extend the provisions of this section, with the necessary modifications, to apply to contracts for the sale of goods. Any extension under this subsection may be made in respect of all such contracts or may be made in respect of any specified contract or specified contracts, or may be made in respect of any specified class or specified classes of contracts.

(4) Where under any contract to which this section applies the principal (as defined in subsection one hereof) is the Crown, or any person acting on behalf of the Crown, or any incorporated Department of State, or is a local authority or public body, or is a trustee, the principal may agree with the contractor for the rescission of the contract or for the variation thereof so as to afford relief to the contractor from the whole or any part of the additional cost involved in the performance of the contract and attributable to any of the causes referred to in subsection two hereof.

(5) Where in respect of any contract to which this section applies the amount or the estimated amount of the increased cost to the contractor, caused by any alteration of the law as aforesaid, exceeds one thousand pounds, either party may, within one month after the decision of the Magistrate has been given, appeal therefrom to the Supreme Court. In all other cases to which this section applies the decision of the Magistrate shall be final.

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No. 2.

(6) On any appeal under this section the Supreme Court may confirm the decision of the Magistrate or may vary it in such manner as the Court thinks fit.

(7) No party to any proceedings under this section shall be liable to pay the costs of any other party to the proceedings unless the Magistrate or the Supreme Court, as the case may be, makes an order for the payment by any party of any such costs on the ground that the conduct of such party in relation to the proceedings has been vexatious or frivolous.

45. (1) For the purposes of the Census and Statistics Act, 1926, the expression "the Minister" means the Minister of the Crown for the time being charged with the administration of that Act.

(2) Section two of the said Act is hereby consequentially amended by repealing the definition of the term "Minister", and section twenty-one of the Finance Act, 1931 (No. 2), is hereby consequentially repealed.

(3) Section eighteen of the Census and Statistics Act, 1926, is hereby amended by omitting the words "Consolidated Fund", and substituting the words "Public Account".

46. (1) Section sixteen of the Finance Act, 1934, is hereby repealed.

(2) Section fifty-eight of the National Expenditure Adjustment Act, 1932, as amended by section seventeen of the Finance Act, 1934, is hereby further amended by repealing the proviso to subsection one.

(3) The said section seventeen of the Finance Act, 1934, is hereby consequentially repealed.

47. (1) The Governor-General may from time to time, by Order in Council,—

(a) Extend the Second Schedule to the Factories Act, 1921-22, by adding thereto any classes of works or factories that may be specified in that behalf in such Order in Council:

(b) Modify with respect to any specified factory or specified factories, or with respect to any specified class or specified classes of factories, subject to such conditions as he thinks fit, all or any of the requirements of section four, or of section fourteen, or of section fifteen of the Factories Amendment Act, 1936.

Amending provisions of Census and Statistics Act, 1926.

See Reprint of Statutes, Vol. I, p. 770

REP. 19
No. 4.

Making permanent the existing temporary authority to fix rates of interest on deposits with building or investment societies or with trading-companies.

1934, No. 2
1932, No. 8

Authorizing Governor-General in Council to modify certain requirements of Factories Acts.

REP. 19
No. 5.

For Factories Act, 1921-22 (Second Schedule), see Reprint of Statutes, Vol. III, p. 236

REP. 19
No. 5.

1936, No. 7

(2) Any Order in Council under this section may be at any time in like manner amended or revoked.

(3) Any Order in Council under this section may be made retrospective to the first day of July, nineteen hundred and thirty-six, or to any later date.

(4) Every Order in Council under this section shall have effect according to its tenor.

48. (1) Every Director of the Bank of New Zealand who may hereafter be appointed by the Governor-General in Council pursuant to section two of the Bank of New Zealand and Banking Act Amendment Act, 1898, shall be so appointed for a term to be specified in the instrument of appointment, not exceeding in any case a term of three years.

Modification of provisions as to appointment of Government Directors of Bank of New Zealand. 1898, No. 9

(2) Every person so appointed shall be eligible for reappointment on the expiration of the term of his appointment.

REP. 19
No. 8.

(3) Paragraphs (1) and (4) of section four of the Bank of New Zealand and Banking Act Amendment Act, 1898, and section five of that Act are hereby consequentially repealed.

(4) Section fifteen of the Bank of New Zealand Act, 1920, is hereby consequentially amended by omitting from subsection one the words "appointed by the Governor-General in Council or"; and by omitting from subsection two the words "appointed or".

(5) The Directors appointed by the Governor-General in Council and in office on the passing of this Act shall be deemed to have been appointed for a term ending on the thirty-first day of March, nineteen hundred and thirty-seven.

49. Section two of the Reserve Bank of New Zealand Amendment Act, 1936, is hereby amended by inserting after subsection one the following new subsection:—

Limiting time within which former shareholders of Reserve Bank may elect to receive cash for their shares.

"(1A) If, on or before the thirty-first day of August, nineteen hundred and thirty-six, the Bank has not received from any shareholder notice of the exercise by him of his option to receive either cash or stock, in accordance with the last preceding subsection, he shall be deemed to have elected to receive stock."

1936, No. 1

Restoring
subsidies
to Rabbit
Boards.
For Rabbit
Nuisance Act,
1928 (s. 70),
see Reprint
of Statutes,
Vol. I, p. 267
Repeal.
1933, No. 41

50. (1) For the current financial year and for every year thereafter subsidies to Rabbit Boards shall be payable out of the Consolidated Fund in accordance with the provisions of section seventy of the Rabbit Nuisance Act, 1928.

(2) Section ten of the Finance Act, 1933 (No. 2), is hereby repealed.

Schedule.

SCHEDULE.

MISCELLANEOUS AMENDMENTS OF ENACTMENTS RELATING TO EXPENDITURE
OUT OF THE LAND FOR SETTLEMENTS ACCOUNT.

Title of Enactment.	Number of Section affected.	Nature of Amendment.
1915, No. 34— The Swamp Drainage Act, 1915.. (Reprint of Statutes, Vol. IV, p. 562)	Section 7	By omitting from subsection (2) the words "without further authority than this Act".
1923, No. 14— The Discharged Soldiers Settlement Amendment Act, 1923 (Reprint of Statutes, Vol. IV, p. 993)	Section 20	By omitting from subsection (4) the words "without further appropriation than this Act".
1924, No. 31— The Land Act, 1924 (Reprint of Statutes, Vol. IV, p. 635) (Ibid., p. 661)	Section 21 Section 83	By omitting from subsection (1) the words "without further appropriation than this section". By omitting from subsection (3) the words "without further appropriation than this section".
(Ibid., p. 718)	Section 208	By omitting from subsection (10) the words "without further appropriation than this Act".
1925, No. 15— The Land for Settlements Act, 1925 (Reprint of Statutes, Vol. IV, p. 907) (Ibid., p. 910)	Section 96 Section 98	By omitting the words "without further appropriation than this Act". By omitting from paragraph (a) of subsection (1) the words "without further appropriation than this Act".
1925, No. 42— The Deteriorated Lands Act, 1925 (Reprint of Statutes, Vol. IV, p. 814)	Section 11	By omitting from subsection (3) the words "without further appropriation than this section".

MISCELLANEOUS AMENDMENTS OF ENACTMENTS RELATING TO EXPENDITURE
OUT OF THE LAND FOR SETTLEMENTS ACCOUNT—*continued.*

Title of Enactment.	Number of Section affected.	Nature of Amendment.
1927, No. 74— The Finance Act, 1927 (No. 2) .. (Reprint of Statutes, Vol. IV, p. 811)	Section 10	By omitting from subsection (2) the words "and without further authority or appropriation than this section"; and by omitting from the same subsection the reference to the Deteriorated Lands Account, and substituting a reference to the Land for Settlements Account.
1929, No. 8— The Land Laws Amendment Act, 1929 (Reprint of Statutes, Vol. IV, p. 838)	Section 8	By omitting from subsection (2) the words "without further authority than this section".
(Ibid., p. 928)	Section 15	By omitting the words "without further appropriation than this section".
1932, No. 11— The Finance Act, 1932 ..	Section 11	By repealing subsection (5).
1932, No. 25— The Native Land Amendment Act, 1932	Section 10	By omitting from subsection (1) the words "without further appropriation than this Act".