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1952, No. 81

Title. AN ACT to make provision with respect to public finance and other matters. [24 October 1952

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

Short Title. 1. This Act may be cited as the Finance Act (No. 2) 1952.

PART I

PUBLIC REVENUES

2. (1) The New Zealand Loans Amendment Act 1947 is hereby amended by repealing section fourteen, and substituting the following section:—

“ 14. There shall in each financial year be paid out of the Consolidated Fund to the credit of the Loans Redemption Account, without further appropriation than this Act, the amounts following:—

“(a) A sum equal to one-half per cent of the total amount of the public debt outstanding at the end of the preceding financial year:

“(b) The sum of two million six hundred and twenty-five thousand pounds, being four per cent of the redemptions effected from the first day of April, nineteen hundred and twenty-five, up to the thirty-first day of March, nineteen hundred and fifty-two:

Annual contribution from Consolidated Fund for Loans Redemption Account. 1947, No. 25

“(c) A sum equal to four per cent of the total amounts paid under this section up to the end of the preceding financial year, being amounts paid on or after the first day of April, nineteen hundred and fifty-two:

“ Provided that, if for any financial year the Minister of Finance so directs, any moneys paid into the Loans Redemption Account under paragraph (c) of section eleven of this Act in that financial year may be deemed to be paid under this section, and the payment required to be made under this section in that year may be reduced accordingly, but the amount payable under paragraph (c) of this section in any subsequent year shall be computed as if no such reduction had been made.”

(2) Section three of the New Zealand Loans Amendment Act 1947 is hereby amended by repealing the definitions of the terms “ public debt ” and “ defined portion of the public debt ”, and substituting the following definition:—

“ ‘ Public debt ’ means all moneys borrowed by or on behalf of the Government of New Zealand and charged upon the public revenues except—

“(a) Moneys borrowed on the security of Treasury bills issued under section forty-one of the Public Revenues Act 1926:

See Reprint
of Statutes,
Vol. VII, p. 23

“(b) Loans funded by agreement with Her Majesty’s Government in the United Kingdom under the authority of section eight of the Finance Act 1922.”

Ibid., Vol. VI,
p. 1041

(3) Section nine of the New Zealand Loans Amendment Act 1947 is hereby amended by repealing paragraph (b).

(4) Section twelve of the New Zealand Loans Amendment Act 1947 is hereby amended by omitting from paragraph (b) the words “ the defined portion of ”.

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

Basic value of sheep for income tax and death duty purposes in case of persons who died during year ended 31 August 1951.

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

“ Approved valuer ” means a person employed as a valuer by any member of a constituent association of the New Zealand Stock and Station Agents’ Association:

“ Basic value ”, in relation to the sheep owned by any person at the date of his death, means an amount equal to half the sum of—

(a) A valuation made and certified as provided in this section as at the first of the effective dates of sheep of the same number, quality, sex, age, and condition; and

(b) A valuation made and certified as provided in this section as at the second of the effective dates of sheep of the same number, quality, sex, age, and condition:

“ Commissioner ” means the Commissioner of Taxes:

“ Effective dates ”, in relation to any person who died within the prescribed period, means the dates one year before and one year after the date of his death:

“ Prescribed period ” means the year which commenced on the first day of September, nineteen hundred and fifty, and ended with the thirty-first day of August, nineteen hundred and fifty-one:

“ Sheep ” includes a lamb.

(2) The executor or administrator of the estate of any person who died during the prescribed period may apply in writing to the Commissioner within six months after the passing of this Act, or within such extended time (not exceeding a further twelve months) as the Commissioner in any case allows, to have the value of the sheep owned by the deceased person at the date of his death reduced to the basic value.

(3) Every such application shall be accompanied by certificates of valuations of the sheep certified by an approved valuer as having been made by him as at the effective dates on the basis that the climatic and all other local conditions at the effective dates were the same as those prevailing at the date of death, and also certified as having been approved by a meeting of the

members of the constituent association of the New Zealand Stock and Station Agents' Association of which the employer of the approved valuer is a member.

(4) Where application is duly made in accordance with this section—

(a) The basic value of the sheep shall be taken into account for the purpose of assessing the income tax and social security charge on income derived during the period ending with the date of death and the period immediately following the date of death:

Provided that this paragraph shall not apply in any case where a standard value which is lower than the basic value is required to be taken into account for that purpose by section sixteen of the Land and Income Tax Amendment Act 1939 as from time to time amended:

1939, No. 34

(b) The basic value of the sheep shall be deemed to be the value thereof for the purpose of assessing death duty in the estate of the deceased person:

(c) In any case where paragraph (a) of this subsection applies the amount of income tax and social security charge (if any) required to be allowed as a debt under section nine of the Death Duties Act 1921 in respect of the income of the deceased person for the period ending with the date of his death shall be the amount of the tax or charge as assessed in accordance with that paragraph,—

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

and all assessments of any such income tax, social security charge, or death duty shall be made accordingly or if already made shall be amended accordingly.

(5) All income tax, social security charge, and death duty paid in excess of the amount payable under an assessment made or amended in accordance with this section shall be refunded without further authority than this section.

4. (1) In this section—

“Farm land” means land that is used exclusively or principally for agricultural or pastoral purposes:

“Farm stock” means livestock held or used in conjunction with farm land:

Provision for
relief from
death duty to
prevent forced
sale of farm
land or
farm stock.

“ Deceased farmer ” means a person who died during the period commencing on the first day of September, nineteen hundred and fifty, and ending with the seventh day of August, nineteen hundred and fifty-two, leaving an estate the only or principal asset of which was farm land or farm stock:

“ Beneficiary ” means the husband or wife or a child or grandchild of a deceased farmer who succeeds to farm land or farm stock under his will or upon his intestacy.

See Reprint
of Statutes,
Vol. I, p. 1036

(2) The Governor-General in Council may appoint a Commission under the Commissions of Inquiry Act 1908 to inquire into and report upon cases where a beneficiary claims that he does not desire to sell the farm land or farm stock but is or will be forced to sell the same or a substantial part thereof if payment in full of the death duty in the estate of the deceased farmer is enforced.

(3) If in any such case the Commission appointed as aforesaid is satisfied that the claim has been established and that a sale of the farm land or farm stock or a substantial part thereof would be contrary to the general economic interests of New Zealand in that it would result or would be likely to result in reduced primary production, the Commission may recommend that relief as hereinafter provided should be granted.

(4) The Commissioner of Stamp Duties, with the approval of the Minister of Finance, may in accordance with the report and recommendation of the Commission and without further authority than this section do all or any of the following things:—

(a) Postpone the payment of the whole or any part of the death duty payable in the deceased farmer's estate without penalty for any period not exceeding five years from the date of his death:

(b) Reduce or remit the interest payable from time to time on the death duty the payment of which is so postponed:

(c) Reduce the death duty payable in the deceased farmer's estate by an amount not exceeding one-fifth thereof, subject to the condition that the farm land is not sold for a period of five

years from the date of death of the deceased farmer and that the farm stock is maintained for that period in the same condition as to numbers and quality.

5. (1) This section shall be read together with and deemed part of the Death Duties Act 1921 (in this section referred to as the principal Act).

(2) Notwithstanding anything to the contrary in the principal Act,—

(a) No gift duty shall be payable in respect of a gift of any property made in response to the appeal made by the United Nations in the year nineteen hundred and fifty-two to a fund established and to be used to provide food for the relief of distressed children in overseas countries:

(b) The property comprised in any gift that is exempted from gift duty by this section shall not be included in the dutiable estate of the donor, notwithstanding that he may die or have died within three years after having made the gift.

(3) This section shall apply to gifts made at any time before or after the passing of this Act and to the estates of persons dying at any time before or after the passing of this Act.

6. (1) The Workers' Compensation Amendment Act 1947 is hereby amended by repealing sections seven, eight, nine, and thirty-two.

(2) All moneys standing to the credit of the Employers' Liability Insurance Account at the commencement of this section shall, without further appropriation than this section, be paid into the Public Account to the credit of the Industrial Welfare Deposit Account established under the provisions of section twenty-seven of the Public Revenues Act 1926.

(3) All moneys which, if this section had not been passed, would have been payable into the Employers' Liability Insurance Account shall be paid into the Public Account to the credit of the Industrial Welfare Deposit Account.

(4) All claims (whether arising before or after the commencement of this section) which would have been payable out of the Employers' Liability Insurance

Exemptions from duty on gifts to United Nations appeal for children.

See Reprint of Statutes, Vol. VII, p. 354

Disposal of surplus in Employers' Liability Insurance Account.

1947, No. 58

See Reprint of Statutes, Vol. VII, p. 18

Account if this section had not been passed shall, without further appropriation than this section, be paid by the General Manager of the State Fire Insurance Office out of the Government Accident Insurance Account.

(5) There shall from time to time be paid out of the Industrial Welfare Deposit Account, without further appropriation than this section,—

(a) To the Government Accident Insurance Account all amounts paid out of that Account under subsection four of this section:

(b) To the Government Accident Insurance Account such amounts as are approved by the Minister of Finance—

(i) As being a reasonable remuneration for the services of the State Fire Insurance Office in collecting outstanding premiums or in effecting settlement of outstanding claims:

(ii) In reimbursement of any legal and other expenses incurred by that Office in respect of the collection of outstanding premiums and the settlement of outstanding claims:

(c) Such amounts as are approved by the Minister of Finance, on the joint recommendation of the Minister of Labour and the Minister of Health, for any of the following purposes:—

(i) The rehabilitation of disabled persons:

(ii) The prevention of industrial accidents:

(iii) The promotion of industrial health.

(6) Before authorizing any payment under paragraph (c) of the last preceding subsection, the Minister of Finance may direct that such sum as he thinks fit be held for the purpose of making payments under paragraph (a) or paragraph (b) of that subsection.

(7) It is hereby declared that income tax shall be assessed and be deemed always to have been assessable upon the income derived by the General Manager in respect of moneys credited to the Employers' Liability Insurance Account separately from any other income derived by the General Manager in respect of any other business of the State Fire Insurance Office, and so that the rate of income tax payable by the General Manager in respect of the income derived by him from that

Account shall be the same rate as would be payable by him if he had received in or derived from New Zealand no other income.

(8) This section shall come into force on the thirty-first day of December, nineteen hundred and fifty-two.

7. (1) All land settlement associations incorporated under the Land Settlement Finance Act 1909 and in existence at the commencement of this section are hereby dissolved.

Repealing
Land
Settlement
Finance Act
1909, and
vesting assets
of land
settlement
associations in
the Crown.
See Reprint
of Statutes,
Vol. IV, p. 932

(2) All moneys which at the commencement of this section are held by any such land settlement association (in this section referred to as an association) or by the Public Trustee on behalf of an association shall forthwith and without further authority than this section be paid into the Public Account to the credit of the Consolidated Fund.

(3) Except as provided in subsection two of this section, the real and personal property, contracts, and rights of action of every association shall as from the commencement of this section be deemed to become the property, contracts, and rights of Her Majesty, without the necessity of any instrument of transfer, assignment, or other assurance, and shall be administered by the Minister of Lands as assets of the Land Settlement Account established under section twenty-seven of the Land Act 1948.

1948, No. 64

(4) The capital of the Land Settlement Account, as jointly determined by the Minister of Finance and the Minister of Lands under the provisions of subsection one of section thirty-one of the Land Act 1948, shall as from the commencement of this section be deemed to have been increased in respect of capital moneys provided by the Consolidated Fund by the aggregate amount of the principal moneys secured by all mortgages and agreements for sale and purchase vested in Her Majesty pursuant to subsection three of this section.

(5) All obligations and liabilities of an association at the commencement of this section shall be deemed to become the obligations and liabilities of Her Majesty.

(6) All legal proceedings commenced by or against an association or by or against the Public Trustee as the agent of an association, and pending or in progress at the commencement of this section, may be continued by

or against Her Majesty, and any judgment or order given or made therein shall enure for the benefit of or shall bind Her Majesty.

(7) Notwithstanding anything in any other Act, where any real or personal property or right becomes vested in Her Majesty by virtue of this section, and the title of an association thereto is or should be entered in any register required by law to be kept, the Registrar or company or other person whose duty it is to keep the register shall, at any time after the commencement of this section, on being requested in writing so to do by the Director-General of Lands, without any fee, enter in the register Her Majesty the Queen as the owner of that property or right.

(8) The liability of any association to repay any moneys, and interest thereon, advanced from the Consolidated Fund under the provisions of section thirteen of the Land Settlement Finance Act 1909 is hereby remitted, and the amount of any liability so remitted shall be discharged from the Consolidated Fund without further authority than this section.

(9) The following enactments are hereby repealed, namely:—

(a) The Land Settlement Finance Act 1909:

(b) The Land Settlement Finance Amendment Act 1910:

(c) Section nineteen of the Statute Law Amendment Act 1917:

(d) The Land Laws Amendment Act 1919:

(e) Subsection three of section four of the Trustee Amendment Act 1935:

(f) Section sixteen of the Statutes Amendment Act 1951.

(10) This section shall come into force on the first day of February, nineteen hundred and fifty-three.

8. (1) While the person holding office as the Judge of the Land Valuation Court on the sixth day of December, nineteen hundred and fifty-one, continues to hold that office, subsection one of section six of the Land Valuation Court Act 1948 shall be read as if for the words "two thousand two hundred and fifty pounds" there were substituted the words "two thousand six hundred pounds".

See Reprint
of Statutes,
Vol. IV, p. 938

Ibid., p. 945

1917, No. 28

See Reprint
of Statutes,
Vol. IV, p. 950
1935, No. 37
1951, No. 81

Salary of
Judge of Land
Valuation
Court.
1948, No. 50

(2) This section shall be deemed to have come into force on the sixth day of December, nineteen hundred and fifty-one.

9. (1) While the person holding office as an additional Judge of the Court of Arbitration on the sixth day of December, nineteen hundred and fifty-one, continues to hold that office, subsection one B of section two of the Industrial Conciliation and Arbitration Amendment Act (No. 2) 1937 (as enacted by section ten of the Finance Act 1951) shall be read as if for the words "two thousand two hundred and fifty pounds" there were substituted the words "two thousand six hundred pounds".

Salary of additional Judge of the Court of Arbitration. 1937, No. 10 1951, No. 78

(2) This section shall be deemed to have come into force on the sixth day of December nineteen hundred and fifty-one.

10. (1) While the person holding office as the Chairman of the Local Government Commission on the sixth day of December, nineteen hundred and fifty-one, continues to hold that office, subsection one A of section four of the Local Government Commission Act 1946 (as enacted by section thirteen of the Finance Act 1951) shall be read as if for the words "two thousand two hundred and fifty pounds" there were substituted the words "two thousand six hundred pounds".

Salary of Chairman of Local Government Commission. 1946, No. 28

(2) This section shall be deemed to have come into force on the sixth day of December nineteen hundred and fifty-one.

11. Section two of the Finance Act (No. 2) 1948 is hereby amended by adding the following subsections:—

"(4) The Minister of Finance may, on behalf of Her Majesty the Queen in right of Her Government in New Zealand, enter into all such covenants or agreements and execute all such deeds and other documents and do all such acts and things as may in his opinion be necessary to ensure the effective assignment to Her Majesty the Queen in right of Her Government in New Zealand of any share or interest in the phosphate mining rights and other property purchased by the Government of New Zealand under this section, and to indemnify the said company and its liquidators against liability upon the covenants and agreements contained in any grant of the phosphate mining rights and other property so purchased.

Minister of Finance may make agreements and execute documents in connection with purchase of mining rights at Christmas Island. 1948, No. 78

“(5) The Minister of Finance may by writing delegate to any person any of the powers to execute deeds and other documents conferred upon him by subsection four of this section.

“(6) Subject to any special directions given or conditions attached by the Minister, the person to whom any powers are delegated under this section may exercise those powers in the same manner and with the same effect as if those powers had been conferred on him directly by this section and not by delegation.

“(7) Every person purporting to act pursuant to any delegation under this section shall, in the absence of proof to the contrary, be presumed to be acting in accordance with the terms of the delegation.

“(8) Any delegation under this section shall be revocable at will, and no such delegation shall prevent the exercise of any power by the Minister.

“(9) Every delegation made under this section shall, until it is revoked, continue in force according to its tenor, notwithstanding the fact that the Minister by whom it was made may have ceased to hold office, and shall continue in force as if made by his successor in office.”

12. Section thirty of the War Legislation Act 1917 is hereby amended by omitting from subsection two the words “not exceeding in any case an allowance at the rate of thirty pounds a year”.

Amending provisions as to lodging allowances to holders of war bursaries.

See Reprint of Statutes, Vol. II, p. 1161

PART II

SOCIAL SECURITY AND WAR PENSIONS

13. (1) In this section—

“Maori authority” means the Board of Maori Affairs, the Maori Trustee, the East Coast Commissioner, a Maori Land Board, or a body corporate under Part XVII of the Maori Land Act 1931; and includes any other person or body of persons administering or having control of Maori land or reserves or any other property or income in trust for or on behalf of or for the benefit of any Maoris otherwise than as the executor, administrator, or trustee

Social security charge payable by Maori authorities.

Ibid., Vol. VI, p. 250

of the estate of any deceased Maori, or as a trustee under any deed or other document executed by a Maori and creating a trust of any property or income:

“ Maori ” means a person belonging to the aboriginal race of New Zealand; and includes a person descended from a Maori; and, except for the purposes of the definition of the expression “ Maori authority ”, also includes any person legally or beneficially entitled to any income of a Maori authority.

(2) Where income is derived by a Maori authority in respect of any trust or authority in trust for or on behalf of or for the benefit of any Maori or Maoris (whether individually or generally), that income shall, for the purpose of assessing social security charge thereon, be deemed to be income derived by the Maori authority as trustee for the Maori or Maoris, and, except as provided in subsection three of this section, the provisions of section one hundred and twenty-four of the Social Security Act 1938, as from time to time amended, shall apply accordingly. 1938, No. 7

(3) A Maori authority shall in respect of income derived by it as aforesaid during the income year that ended with the thirty-first day of March, nineteen hundred and fifty-two, and during every subsequent year, be assessable and liable for social security charge thereon in the same manner as if it were a trustee and were beneficially entitled to the whole of the income and as if no part of the income were vested in or derived by the Maori beneficiary or beneficiaries.

(4) Section five hundred and fifty of the Maori Land Act 1931 shall not apply or be deemed to have applied at any time so as to prevent the payment out of income derived by a Maori authority in respect of any trust or authority of any social security charge for which the Maori authority is assessed in respect of that trust or authority.

(5) This section shall apply and be deemed to have always applied to income derived by a Maori authority during the income year that ended with the thirty-first day of March, nineteen hundred and forty-eight, and during every subsequent year.

See Reprint
of Statutes,
Vol. VI, p. 346

Amending provisions as to due dates for payment of charge on income other than salary or wages.
1938, No. 7; reprinted 1948, Vol. II, p. 1251
1948, No. 178

14. (1) Section one hundred and twenty of the Social Security Act 1938 (as amended by section twenty-four of the Finance Act (No. 2) 1948) is hereby further amended as follows:—

(a) By omitting from subsection one the words “ first day of July ”, and substituting the words “ first day of June ”:

(b) By omitting from subsection three the words “ makes default for more than one month after the due date thereof in the payment of any instalment of the charge on income other than salary or wages ”, and substituting the words “ fails to pay any instalment of the charge on income other than salary or wages on or before the seventh day of the month following that in which the instalment became due ”.

(2) This section shall apply with respect to the charge on income derived during the year ending with the thirty-first day of March, nineteen hundred and fifty-three, and during every subsequent year.

Amending provisions as to qualifications for widows' benefits.

15. Section twenty-two of the Social Security Act 1938 is hereby amended by repealing subsections three and four, and substituting the following subsections:—

“(3) Except in any case to which paragraph (a) of subsection one of this section applies, no woman shall be entitled to receive a benefit under this section, unless—

“(a) Either she or her husband, being ordinarily resident in New Zealand at the date of the husband's death, has resided continuously in New Zealand for not less than five years; or

“(b) She and her husband were both resident in New Zealand for not less than three years immediately preceding the death of the husband.

“(4) For the purposes of this section the term ‘ children ’ does not include any child born out of New Zealand, unless at least one of the following conditions is satisfied, namely:—

“(a) The mother of the child was only temporarily out of New Zealand at the time of its birth; or

“(b) Both parents were resident in New Zealand for the three years immediately preceding the date of the death of the husband of the applicant; or

“(c) One of its parents, being ordinarily resident in New Zealand at the date of the husband’s death, has resided continuously in New Zealand for not less than five years.

“(4A) In any case in which subsection two of this section applies, every reference in subsection three or subsection four of this section to the date of death of the husband shall, as the case may require, be deemed to be a reference to the date of the desertion of the applicant by her husband or the date of the making of a reception order under the Mental Defectives Act 1911 in respect of the husband or the date of his admission to an institution under that Act.”

See Reprint of Statutes, Vol. V, p. 743

16. (1) Section twenty-nine of the Social Security Act 1938 (as amended by section fifty-seven of the Finance Act (No. 2) 1945) is hereby further amended by adding the following subsection:—

Family benefit to be disregarded in assessing damages or compensation.

“(4) In any proceedings under the Deaths by Accidents Compensation Act 1908 or the Workers’ Compensation Act 1922 for damages or compensation in respect of the death of any person, no account shall be taken in assessing the damages or compensation payable by or to any person of any family benefit payable under this Act.”

1938, No. 7; reprinted 1948, Vol. II, p. 1251
See Reprint of Statutes, Vol. VI, p. 427
Ibid., Vol. V, p. 597

(2) This section shall apply with respect to all proceedings commenced after the passing of this Act and also all proceedings commenced but not determined before the passing of this Act.

17. The War Pensions Act 1943 is hereby amended by repealing section sixty, and substituting the following section:—

Amending definition of “veteran” for purposes of War Pensions Act 1943.

“60. For the purposes of this Part of this Act the term ‘veteran’ means—

1943, No. 22

“(a) Any man who, having been a member of the Forces within the meaning of this Act, has served as such with a unit in actual engagement with the enemy or, by reason of the period of his overseas service and the arduous or dangerous nature of his service,

is, in the opinion of the Board, a proper person for the grant of a war veteran's allowance under this Part of this Act; or

“(b) Any woman who, having been a member of the Forces within the meaning of this Act, has served overseas as such in connection with any war in which members of the New Zealand Forces have served as such:

“ Provided that for the purposes of this section the Board may, in its discretion, regard as a member of the Forces within the meaning of this Act any person who, being a *bona fide* resident of New Zealand at the commencement of any war in which members of the New Zealand Forces have served as such, has served in that war as a member of the forces of any other country of the British Commonwealth of Nations.”

PART III

LOCAL AUTHORITIES AND PUBLIC BODIES

Payment of
loan moneys
by local
authority to
bank until
required.
1948, No. 78

18. (1) Section forty-nine of the Finance Act (No. 2) 1948 is hereby amended by adding the following subsection:—

“(3) Where a local authority has issued debentures for the whole or any part of a loan under the principal Act or any other Act the moneys raised by the issue of the debentures may, notwithstanding the provisions of section thirty-six of the principal Act, be paid to a bank in consideration of an irrevocable undertaking given by the bank, and approved by the Minister, to the effect that the bank will pay the principal moneys represented by the debentures to the local authority as and when demanded by the local authority (whether in one sum or by instalments), and will reimburse the local authority for any interest paid on the debentures for any period before the relative principal moneys are paid to the local authority.”

(2) This section shall be deemed to have come into force on the first day of October, nineteen hundred and fifty-two.

Validating
contributions
to United
Nations appeal
for children.

19. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend moneys out of its general fund or account for the purpose of making contributions in response to the

appeal made by the United Nations in the year nineteen hundred and fifty-two to a fund established and to be used to provide food for the relief of distressed children in overseas countries.

20. It shall be lawful and be deemed to have been lawful for any local authority or public body to expend moneys out of its general fund or account for the purpose of making contributions to the Board of Trustees of the New Zealand Institute for the Blind.

Validating donations by local authorities and public bodies to New Zealand Institute for the Blind.

21. Section forty-eight of the Finance Act 1933 (No. 2) is hereby amended by inserting in subsection one and also in subsection two and subsection three, after the words "sodium chlorate" wherever they appear, the words "or other suitable substances".

Extending powers of County Councils as to purchase and distribution of weedkillers for eradication of noxious weeds.

1933, No. 41

22. (1) Section eight of the New Zealand Counties Association Act 1949 is hereby amended by omitting from subsection two the words "one hundred and fifty pounds", and substituting the words "two hundred and fifty pounds".

Increasing annual allowance of President of New Zealand Counties Association Incorporated.

1949, No. 28

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

23. The payment by the Council of Governors of Nelson College of the sum of one hundred pounds during the financial year ending with the thirty-first day of January, nineteen hundred and fifty-three, to the Lord Rutherford Memorial Fund is hereby validated and declared to have been lawfully made.

Validating gift by Council of Governors of Nelson College to Lord Rutherford Memorial Fund.

PART IV

MISCELLANEOUS

24. (1) Tuesday the second day of June, nineteen hundred and fifty-three, being the date fixed for Her Majesty's coronation (in this section referred to as Coronation Day), is hereby declared to be a public holiday.

Coronation Day to be a public holiday.

(2) All factories, shops, offices, business premises, constructional work, and other undertakings, other than those carrying on any essential work or service, shall

be closed throughout the whole of Coronation Day, and for the purpose of calculating the hours of work of any worker during the week in which Coronation Day falls, Coronation Day shall be deemed to be a day worked for the number of hours usually worked by that worker for his employer on that day of the week, although no work may actually be done by that worker on Coronation Day, and he shall receive payment accordingly.

(3) Where any worker is required to work on Coronation Day for the purpose of carrying on any essential work or service he shall, in addition to the payment to which he is entitled under the last preceding subsection, be paid for the time worked on Coronation Day at not less than the ordinary rate, or, if the employer and the worker so agree, shall within one month be allowed equivalent time off work on a later day convenient to the employer, and shall receive payment at not less than the ordinary rate in respect of the time so allowed off work.

25. (1) For the purposes of this section the term "the company" means Kamo Collieries Limited, Star Coal Company Limited, or Linton Coal Company Limited, as the case may require.

(2) On the passing of this Act Kamo Collieries Limited, Star Coal Company Limited, and Linton Coal Company Limited shall be deemed to be dissolved, and all the real and personal property, contracts, rights of action and other rights, obligations, and liabilities of the company shall be deemed to become property, contracts, rights, obligations, and liabilities of Her Majesty the Queen for the purposes of Part III of the Coal Mines Act 1925 without the necessity of any instrument of transfer, assignment, or other assurance.

(3) The dissolution of the company shall be reported by the Minister of Mines or by some person authorized by the Minister in that behalf to the appropriate Assistant Registrar of Companies, who shall make in his books a minute of the dissolution of the company.

(4) All lands and coal mines vested in Her Majesty by this section and all property formerly acquired from the company by the Crown and remaining vested in Her Majesty on the passing of this Act shall be deemed to be subject to Part III of the Coal Mines Act 1925, and shall be held and dealt with thereunder and not otherwise.

Dissolution of Kamo Collieries Ltd., Star Coal Co. Ltd., and Linton Coal Co. Ltd., and vesting of assets in Crown for State coal mines.

(5) Every estate, right, title, or interest of the company in or to or under any real or personal property or any contract or agreement shall pass by this Act, notwithstanding that the consent or approval of any person, body, or authority may be requisite for the assignment thereof by the company, or that it is not capable of assignment apart from the provisions of this section.

(6) Notwithstanding anything in any other Act, where any real or personal property or right becomes vested in Her Majesty by virtue of this section and the title of the company thereto is or should have been entered in any register required by law to be kept, the Registrar or company or other person whose duty it is to keep that register shall, on the request in writing of the Minister of Mines or of any other person authorized by the Minister in that behalf, without payment of any fee, enter in the register the name of Her Majesty the Queen as the owner of that property or right.

(7) No estate or interest of the company in any real or personal property shall upon its vesting in Her Majesty pursuant to this section merge in any other estate or interest in that property already held by Her Majesty or be in any way affected by reason of the fact that the title thereto consists in a grant or demise issued by Her Majesty or issued in respect of Crown lands; and every such estate or interest shall continue to subsist for the purposes of Part III of the Coal Mines Act 1925.

(8) The Minister of Mines or any other person authorized in that behalf by the Minister may from time to time exercise on behalf of Her Majesty all or any of Her Majesty's rights and powers as owner of the property, contracts, and rights vested in Her Majesty by this section.

26. The Third Schedule to the Finance Act 1950 is hereby amended as from the passing of that Act as follows:—

- (a) By omitting from that part of the Schedule that relates to the Stratford-Whangamomona Branch Railway (Stratford Deviation) the words " 1 mile 10 chains ", and substituting the words " 1 mile 48 chains ":

Amending provisions as to Stratford-Whangamomona Railway (Stratford Deviation).
1950, No. 93

(b) By omitting from the same part of the Schedule the words "length about 1 mile 40 chains", and substituting the words "length about 1 mile 68 chains".

Functions of Attorney-General may be performed by Solicitor-General.

27. Notwithstanding any Act, rule, or law to the contrary, any power, duty, authority, or function imposed upon or vested in the Attorney-General by virtue of his office may be exercised and performed either by the person holding the office of Attorney-General or by the person holding the office of Solicitor-General.

Testing fee by applicants for drivers' licences.
1949, No. 7

28. (1) Section thirty of the Transport Act 1949 is hereby amended by adding the following subsection:—

"(5) Where any applicant for a driver's licence (not being a licence under regulations made pursuant to paragraph (ff) of section thirty-five of this Act) is required pursuant to this Act or any regulations under this Act to undergo any practical driving test on the ground that the applicant has not previously or recently been the holder of a licence of the class applied for granted in New Zealand, there shall be payable by the applicant a testing fee of five shillings, which shall be additional to the licence fee prescribed by subsection one of this section and shall be payable whether or not a licence is granted to the applicant. The testing fee shall be paid to the local authority to which the application for the licence was made, and, where the driving test was carried out by an employee of the Crown, shall when so paid constitute a debt due to the Crown by the local authority."

(2) This section shall come into force on the first day of November, nineteen hundred and fifty-two.

Duration of Emergency Forces Act 1950 extended.
1950, No. 6
1951, No. 50

29. (1) Section two of the Emergency Forces Act 1950 (as amended by the Emergency Forces Amendment Act 1951) is hereby further amended by omitting the words "end of the year nineteen hundred and fifty-two", and substituting the words "end of the year nineteen hundred and fifty-three".

(2) The Emergency Forces Amendment Act 1951 is hereby consequentially repealed.

30. (1) The Control of Prices Act 1947 is hereby amended by inserting, after section twenty-nine, the following section:—

“ 29A. Notwithstanding the provisions of this Act, where a written application has been made to the Price Tribunal for an approval under section sixteen hereof, nothing in this Act shall be construed to render unlawful any contract of sale between the applicant and any other person whereby the price of any goods to which the application relates is fixed with reference to the authorized selling price of the goods to be approved by the Tribunal pursuant to the application.”

Authorizing contracts of sale whereby price of goods is to be determined with reference to pending application for special approval.
1947, No. 51

(2) Paragraph (a) of subsection one of section thirty-two of the Control of Prices Act 1947 is hereby repealed.

Repeal.

31. Price Order No. 1277 made under the Control of Prices Act 1947 and published in the *Gazette* on the ninth day of August, nineteen hundred and fifty-one, shall be deemed to have come into force on the first day of July, nineteen hundred and fifty-one.

Retrospective effect of certain Price Order.