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1947, No. 57

An Act to consolidate and amend the Law relating to Superannuation.

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

1. This Act may be cited as the Superannuation Act, 1947, and, except as otherwise hereinafter provided, shall come into force on the first day of April, nineteen hundred and forty-eight.

PART I

PRELIMINARY

2. In this Act, unless the context otherwise requires,—

"Board" means the Government Superannuation Board established under this Act:

"Contributor" means a contributor to the Fund:

"Contributory service", in relation to any contributor, means any period in respect of which he has been or is deemed by virtue of any enactment to have been a contributor to the Fund, or to any Superannuation Fund abolished by this Act, not being a period in respect of which his contributions have been refunded to him and not repaid to the Fund or to any such abolished Fund:

"Controlling authority", in relation to a contributor under the control of the Public Service Commission, means that Commission; and, in relation to a contributor employed in...
the Education service, means the Minister of Education; and, in any other case, means the Minister in charge of the Department concerned:

"Department" means any branch of the Government service that is administered separately:

"Education service" means service for not less than twenty hours a week—

(a) Under an Education Board established under the Education Act, 1914; or
(b) Under the governing body of a secondary school or a combined school; or
(c) Under the managers or the controlling authority of a technical school under Part VIII of the Education Act, 1914; or
(d) Under the University of New Zealand or under any college of that University; or
(e) Under the School of Agriculture—and includes training as a student at a training college established under the Education Act, 1914:

"Endowed college or school" means any educational institution, which is not established under the Education Act, 1914, but is maintained wholly or partly by grants from public moneys or by the proceeds of public endowments granted by the Crown, and is for the time being approved by the Minister of Education for the purposes of this Act:

"Fund" means the Government Superannuation Fund established under this Act:

"Government service" means the service of His Majesty in respect of the Government of New Zealand, not being honorary service; and includes the Education service and the Cook Islands Public Service and the Samoan Public Service:

"Salary", in relation to any contributor, means the salary or wages paid in respect of his service; and includes the allowance paid to a student at a training college, but, except as
otherwise provided by or under this Act, does not include any allowances or any payments for overtime:

"Service organization" means any organization that is for the time being approved by the Minister of Finance for the purposes of this Act, and consists wholly or substantially of persons who are employed by the Government or are contributors to the Fund.

**Government Superannuation Board**

3. (1) For the purposes of this Act there shall be a Board, to be called the Government Superannuation Board.

(2) The Board shall consist of—

(a) The Minister of Finance (who shall be the Chairman):

(b) The Secretary to the Treasury (who shall be the Deputy Chairman):

(c) The Chairman of the Public Service Commission:

(d) The General Manager of Railways:

(e) The Director of Education:

(f) The Director-General of the Post and Telegraph Department:

(g) The Commissioner of Police:

(h) Six members (being contributors to the Fund) to be appointed by the Governor-General, on the recommendation of the Minister of Finance, as staff representatives.

(3) Of the staff representatives—

(a) One shall be appointed on the nomination of the New Zealand Public Service Association, Incorporated:

(b) One shall be appointed on the joint nomination of those service organizations that in the opinion of the Minister of Finance represent persons employed in the Government Railways Department or, in default of a joint nomination, after consultation by the Minister with each of those organizations:
(c) One shall be appointed on the joint nomination of those service organizations that in the opinion of the Minister of Finance represent persons employed in the Education service or, in default of a joint nomination, after consultation by the Minister with each of those organizations:

(d) One shall be appointed on the nomination of the New Zealand Post and Telegraph Employees' Association and Officers' Guild, Incorporated:

(e) One shall be appointed on the joint nomination of the New Zealand Police Association, Incorporated, and of representatives of the commissioned officers of the Police Force, or in default of a joint nomination, after consultation by the Minister with that organization and with those representatives:

(f) One shall be appointed on the nomination of the Minister of Defence to represent permanent members of the regular Forces.

(4) Except as provided in the next succeeding subsection, every member of the Board who is a staff representative shall be appointed for a term of three years, but may from time to time be reappointed, or may be at any time removed from office by the Governor-General for disability, insolvency, neglect of duty, or misconduct, or may at any time resign his office by writing addressed to the Minister of Finance.

(5) If any member of the Board who is a staff representative dies, is removed from office, or resigns, the vacancy so created shall be filled in the manner prescribed by subsection three of this section for appointments to the vacant office. Every person so appointed shall be appointed for the residue of the term for which his predecessor was appointed.

(6) Unless he sooner vacates his office as provided in the last preceding subsection, every member of the Board who is a staff representative shall continue in office until his successor comes into office, notwithstanding that the term for which he was appointed may have expired.
(7) The powers of the Board shall not be affected by any vacancy in the membership of the Board.

(8) The Public Service Superannuation Board and the Teachers' Superannuation Board established under the Public Service Superannuation Act, 1927, and the Government Railways Superannuation Fund Board established under Part III of the Government Railways Act, 1926, are hereby abolished.

(9) The elective members of any of the Boards abolished by this section who are in office on the passing of this Act shall continue in office until the commencement of this Act. No elections of any such members of any such Board shall be held after the passing of this Act. In the case of any vacancy in the office of elective member of any such Board occurring before the commencement of this Act the Governor-General may appoint to the vacancy any qualified person, who shall hold office as a member of that Board until the commencement of this Act.

(10) Subsection nine of this section shall come into force on the passing of this Act.

4. (1) In the absence from any meeting of the Board of any ex officio member of the Board any officer of the Government service having authority to act in his place during his absence may attend the meeting in his stead.

(2) Except as provided in the foregoing provisions of this section, the Minister of Finance may from time to time appoint any person to act for any member of the Board at any meeting in the event of his absence therefrom.

(3) While any person is attending any meeting of the Board pursuant to this section he shall be deemed for all purposes to be a member of the Board, and the fact that any person so attends shall be sufficient evidence of his authority to do so.

5. (1) At any meeting of the Board at which the Chairman is not present and no person attends in his stead the Deputy Chairman, if he is present, shall preside, and if the Deputy Chairman is not present and no person attends in his stead the Board shall appoint a Chairman from the members present.
(2) At all meetings of the Board seven members shall form a quorum.

(3) Subject to the provisions of this Act and of any regulations made thereunder, the Board may regulate its procedure in such manner as it thinks fit.

6. There may from time to time be appointed as officers of the Public Service a Secretary of the Board and such other officers as may be required for the purposes of this Act.

7. For the purpose of collecting contributions, paying retiring-allowances and other moneys, keeping accounts, recording information, and generally for carrying out any of the Board's functions, the Board may arrange for the use of any services available in Departments of State or elsewhere.

8. (1) If any question arises under this Act as to whether any person is employed in the Government service, or as to whether any person is, or is entitled to become, a contributor to the Fund, or as to the period of contributory service, amount of salary, amount of contributions, or amount of retiring-allowance of any contributor, or as to whether any retirement is compulsory or is due to misconduct, or as to any other matter whatsoever, the question shall be determined by the Board, and the determination of the Board shall be final and conclusive.

(2) The Board, in its discretion, may refuse any application for its consent under this Act, or may grant any such application either wholly or partly and either unconditionally or upon or subject to such conditions as the Board thinks fit.

9. In the exercise of its powers and functions the Board shall have regard to any representations that may be made by the Minister of Finance in respect of any functions or business of the Board, and shall give effect to any decision of the Government in relation thereto conveyed to the Board in writing by the Minister of Finance.

Government Superannuation Fund

10. (1) There is hereby established a Fund to be called the Government Superannuation Fund.
11. (1) All moneys standing to the credit of the Public Service Superannuation Fund or the Teachers' Superannuation Fund or the Government Railways Superannuation Fund at the commencement of this Act shall, without further appropriation than this section, be transferred to and deemed part of the Fund established under this Act.

(2) There shall from time to time be paid into the Fund—

(a) The contributions from contributors as hereinafter provided:

(b) The subsidies payable under section eighty-six of this Act:

(c) Interest from time to time accruing from the investment of moneys in the Fund as hereinafter provided:

(d) All fines recovered under any Act or regulations relating to the Government service or any branch thereof and not specifically required by any other enactment to be paid into any other fund or account:

(e) All moneys that would have been lawfully payable into the Public Service Superannuation Fund or the Teachers' Superannuation Fund or the Government Railways Superannuation Fund if this Act had not been passed:

(f) Any other moneys that may be lawfully payable into the Fund.

12. (1) All moneys payable to the Fund shall be paid to the credit of an account called the Government Superannuation Fund Account, to be kept at the Reserve Bank of New Zealand.

(2) The Government Superannuation Fund Account shall be operated upon by cheque signed by a member of the Board and by or on behalf of the Secretary of the Board, and countersigned by the Audit Office.
the purposes of this section the Chairman or the Deputy Chairman of the Board may from time to time authorize any officer of the Board to sign cheques on behalf of the Secretary.

(3) For the purposes of the Government Superannuation Fund Account there may be opened at the Reserve Bank of New Zealand such disbursement or other subsidiary accounts as may from time to time be authorized by the Minister of Finance.

13. (1) There shall from time to time be paid out of the Government Superannuation Fund Account, in accordance with the appropriation of Parliament, all salaries and allowances of officers of the Board and all other expenditure incurred in the administration of this Act.

(2) All other moneys payable out of the Fund shall be paid out of the Government Superannuation Fund Account without further appropriation than this Act.

14. (1) All moneys belonging to the Fund and available for investment shall be invested in such manner as may be prescribed by regulations made under this Act.

(2) All moneys and securities which at the commencement of this Act are held by the Public Trustee on behalf of the Public Service Superannuation Board or the Teachers' Superannuation Board or the Government Railways Superannuation Fund Board shall be held by the Public Trustee on behalf of the Board established under this Act.

15. No land-tax or income-tax shall be payable in respect of any securities or other property held on behalf of the Board or in respect of income derived from any such securities or property.

16. For the purpose of the audit of accounts all moneys belonging to the Fund shall be deemed to be public moneys within the meaning of the Public Revenues Act, 1926; and the Audit Office shall have the same duties and powers in respect thereof, and of every person dealing therewith, as it has in respect of public moneys and accounts and of persons dealing therewith.
PART II

GOVERNMENT SERVICE SUPERANNUATION

17. The provisions of this Part of this Act shall not apply to the following persons:—

(a) Members of the General Assembly or Ministers of the Crown:

(b) Judges of the Supreme Court or of the Court of Arbitration:

(c) Persons entitled under any other Act to receive pensions on retirement from the Government service:

(d) Persons remunerated by fees or commission and not by wages or salary:

(e) Members of any of His Majesty’s Naval, Military, or Air Forces, except as provided in Part III of this Act.

Contributors

18. (1) The following persons shall be contributors to the Fund:—

(a) All persons who were contributors to the Public Service Superannuation Fund, or the Teachers’ Superannuation Fund, or the Government Railways Superannuation Fund immediately before the commencement of this Act:

(b) All persons who elect in accordance with this Part of this Act to become contributors to the Fund:

(c) All persons who are by this Part of this Act required or declared to be contributors to the Fund.

(2) Every person who is at any time a contributor to the Fund shall continue to be a contributor until he dies, or retires from the Government service, or ceases in accordance with section twenty-five of this Act to be a contributor.

(3) Notwithstanding anything to the contrary in any enactment in force before the date of the commencement of this Act, no person who is employed in the Government service on or after that date, and is
not for the time being a contributor to the Fund, shall become a contributor to the Fund except in accordance with this Part of this Act.

19. Subject to the provisions of this Part of this Act, any person who for the time being is employed in the Government service and is not a contributor to the Fund may elect to become a contributor to the Fund—

(a) From the date of his election; or  
(b) From the commencement of the period of his continuous service in the Government service immediately preceding the date of his election; or  
(c) From any date during the period of that prior continuous service:

Provided that no election shall be made under this section by any person who is not permanently employed except with the consent of the Board:

Provided also that where any person who was entitled at any time before the commencement of this Act to elect within a prescribed time to become a contributor to the Public Service Superannuation Fund or the Teachers’ Superannuation Fund or the Government Railways Superannuation Fund did not so elect within the time prescribed in that behalf, he shall not be entitled to make an election under this section except with the consent of the Board.

20. (1) Subject to the provisions of this Part of this Act, where any person is for the time being a contributor to the Fund from any date after the commencement of his continuous service in the Government service, he may at any time elect to contribute to the Fund from any earlier date not before the commencement of that continuous service:

Provided that where any contributor who was entitled at any time before the commencement of this Act to elect within a prescribed time to contribute to the Public Service Superannuation Fund or the Teachers’ Superannuation Fund or the Government Railways Superannuation Fund from any date before the commencement of his contributory service for the time being did not so elect within the time prescribed
in that behalf, he shall not be entitled to make an election under this section except with the consent of the Board.

(2) For the purposes of this section employment in the Post and Telegraph Department as a message-boy for any period in excess of two years shall be deemed to be service in the Government service.

(3) Subject to the consent of the Board in each case, employment as a probationer under section seventy-eight of the Education Act, 1914, for any period before the ninth day of November, nineteen hundred and twenty (being the date of the passing of section nineteen of the Education Amendment Act, 1920), shall, to the extent to which the Board determines in each case, be deemed for the purposes of this section to be service in the Government service.

21. Subject to the provisions of this Part of this Act, any person who is for the time being a contributor to the Fund from the commencement of his current period of service in the Government service, and who was a contributor in respect of a previous period of service in the Government service which is not continuous with his current period and in respect of which he has not received any retiring-allowance, may, with the consent of the Board, elect to contribute to the Fund from any earlier date not before the commencement of his previous period of service:

Provided that no contributor shall be entitled to elect under this section to contribute to the Fund in respect of any period exceeding one year during which he was not employed in the Government service.

22. Subject to the provisions of this Part of this Act, any contributor to the Fund in respect of whom the Minister of Finance or a local authority or any other person has previously been a contributor to any superannuation scheme under the National Provident Fund Act, 1926, and who has not received a refund of his contributions and is not in receipt of a retiring-allowance from the National Provident Fund under that scheme may, with the consent of the Board, elect to contribute to the Fund from any date before the commencement of his service in the Government service,
but not before the commencement of his period of service for the purposes of the National Provident Fund Act, 1926.

23. (1) No person shall be entitled to elect under this Part of this Act to become a contributor or to contribute to the Fund in respect of any period before the date of his attaining the age of seventeen years:

Provided that this subsection shall not apply to any person who has been employed in the Government service continuously from a date before the first day of January, nineteen hundred and forty-six.

(2) Every election under this Part of this Act shall be made in writing delivered to the Secretary of the Board.

(3) Where any person elects under this Part of this Act to become a contributor or to contribute to the Fund in respect of any period before the date of his election he shall pay into the Fund, within such time and in such manner as the Board may allow in that behalf, such sum as the Board may fix in respect of that period, and his contributory service shall be deemed to have commenced at the beginning of that period, and, if necessary, any contributions paid by him and computed by reference to his age at any later date shall be adjusted accordingly.

24. The contributory service of any person shall not be deemed to be or to have been interrupted by reason only of the existence of any interval in his employment in the Government service (whether before or after the commencement of this Act) in any of the following cases:—

(a) In the case of an employee in the Education service, where he has not retired and the interval does not exceed one year:

Provided that this paragraph shall not apply with respect to more than one interval in the case of any employee except with the consent of the Board:

(b) With the consent of the Board, where the interval does not exceed four years and is due to the employee's holding a scholarship or bursary or is for any other special reason approved by the Board:
(c) Where the interval occurs between sessions of Parliament in the case of an officer of the Legislative Department who is employed for sessional work only and has not retired from the Government service:

(d) Where the interval is due to the service of the employee in any of His Majesty's Naval, Military, or Air Forces in connection with any war, and he has resumed his employment, or (if he has retired) has become re-employed, at any time before the expiration of twelve months from the end of that war.

25. (1) Any contributor may at any time deliver to the Secretary of the Board notice in writing of his intention to cease to be a contributor to the Fund on the expiration of six months from the date on which the notice is delivered.

(2) On the expiration of that period, unless the notice is sooner withdrawn by the contributor, he shall cease to be a contributor to the Fund, and in any such case—

(a) He shall be entitled to receive from the Fund a refund without interest of the total amount of his contributions to the Fund (less any sums already received by him from the Fund):

(b) He shall not at any time thereafter, whether in respect of the same or any other appointment, elect to become a contributor to the Fund except with the consent of the Board.

Contributions

26. (1) The contribution to be made by a contributor shall be the following percentage of his salary, and shall be deducted from his salary and paid to the Fund as the salary becomes payable from time to time, that is to say:—

(a) Five per centum if his age does not exceed thirty years at the commencement of his contributory service:

(b) Six per centum if his age then exceeds thirty years but does not exceed thirty-five years:
(c) Seven per centum if his age then exceeds thirty-five years but does not exceed forty years:

(d) Eight per centum if his age then exceeds forty years but does not exceed forty-five years:

(e) Nine per centum if his age then exceeds forty-five years but does not exceed fifty years:

(f) Ten per centum if his age then exceeds fifty years.

(2) For the purposes of this section a contributor’s age shall be deemed to exceed thirty years on and after the thirtieth anniversary of his birth, and the other ages referred to in this section shall be calculated respectively in the same manner.

27. (1) Where, whether before or after the commencement of this Act, the Board has fixed any sum to be paid into the Fund by any contributor otherwise than by deduction from his salary in accordance with the last preceding section (whether in respect of any period which is included in his period of contributory service, or in respect of contributions not duly paid by deduction from his salary, or in respect of contributions repaid after having been refunded to the contributor, or otherwise) the Board shall determine whether the whole or any part of that sum shall be deemed to be contributions for the purposes of this Part of this Act, and the amount so determined shall be deemed to be contributions accordingly.

(2) Except as provided in this section, no sums paid into the Fund by any contributor otherwise than in accordance with the last preceding section shall be deemed to form part of his contributions for the purposes of this Part of this Act.

28. Where the salary of a contributor is for any period temporarily stopped on the ground of ill health or for any other reason, or where for any period a contributor is on leave of absence without salary or at a reduced salary, or is not employed in the Government service but has not retired therefrom, he shall during that period continue to contribute to the Fund in such manner and to such extent as may be determined by the Board.
29. Where for any reason other than misconduct a contributor’s salary has been reduced (whether by reason of his transfer or appointment to another position or otherwise) he may, with the consent of the controlling authority, by notice in writing delivered to the Secretary of the Board not later than three months after the date of the reduction or three months after the commencement of this Act (whichever is the later), elect to continue to contribute to the Fund as if his salary had not been so reduced; and every person so electing and contributing shall be entitled on retirement to a retiring-allowance (if any) computed as if his salary had not been so reduced.

Benefits of the Fund

30. The Fund shall be held and applied for the benefit of the contributors in the manner and subject to the conditions hereinafter set forth.

31. (1) Every contributor to whom this section applies may at any time retire from the Government service, and shall after his or her retirement in any manner from the Government service be entitled to receive from the Fund an annual retiring-allowance for the rest of his or her life computed as follows:—

(a) For every year of the contributor’s contributory service the contributor shall receive one hundred-and-twentieth part of his or her annual salary, and for any fraction of a year of contributory service the contributor shall receive a proportionate part of one hundred-and-twentieth part of his or her annual salary:

(b) The annual amount of the retiring-allowance payable under paragraph (a) hereof shall be increased by an amount equal thereto, but in no case shall the annual amount added under this paragraph be more than three hundred pounds, or be less than three pounds fifteen shillings for each year of contributory service, with a proportionate part of that sum for any fraction of a year of contributory service.
(2) Notwithstanding anything to the contrary in this section or in any other enactment, no contributor shall be granted a retiring-allowance under this Part of this Act at a rate exceeding the rate of the annual salary on the basis of which he or she was contributing to the Fund at the date of his or her retirement.

(3) This section shall apply to the following persons:—

(a) Every male contributor whose age is not less than sixty-five years:

(b) Every male contributor whose age is not less than sixty years and whose length of contributory service is not less than forty years:

(c) Every female contributor whose age is not less than fifty-five years:

(d) Every female contributor whose length of contributory service is not less than thirty years:

(e) Every male contributor employed in the Government Railways Department whose age is not less than sixty years:

(f) Every male contributor who has been employed in the Government service continuously from a date before the first day of January, nineteen hundred and forty-six, if the length of his contributory service is not less than forty years:

(g) Every male contributor whose retirement is considered by the Board to be justified by occupational strain, or by impairment of efficiency arising out of his employment, or for any other reason—

(i) If his age is not less than sixty years; or

(ii) If his age is not less than fifty-eight years and the length of his contributory service is not less than forty years:

(h) Every contributor employed in the Government Railways Department to whom this section is applied by the controlling authority, being—

(i) A male contributor whose length of contributory service is not less than thirty-five years; or
(ii) A female contributor whose age is not less than fifty years:

(i) Every contributor employed otherwise than in the Government Railways Department to whom this section is applied by the controlling authority, being—

(i) A male contributor whose age is not less than sixty years; or

(ii) A male contributor whose age is not less than fifty-five years and whose length of contributory service is not less than thirty years; or

(iii) A male contributor whose length of contributory service is not less than thirty-five years; or

(iv) A female contributor whose age is not less than fifty years.

(4) In the case of any contributor to whom this section applies by virtue of paragraph (i) of subsection three of this section the Board may impose such terms and conditions, whether as to payments into the Fund or otherwise, as the Board thinks fit.

32. (1) Every contributor who, before becoming entitled to a retiring-allowance under the last preceding section, retires from the Government service on the ground of being medically unfit for further duty shall, if the Board is satisfied that his retirement has been consented to by the controlling authority, be entitled to receive from the Fund an annual retiring-allowance for the rest of his life computed as provided in the last preceding section.

(2) In the case of a retiring-allowance payable to any contributor who has retired, whether before or after the commencement of this Act, on the ground of being medically unfit for further duty, the Board, if it thinks fit, may in its discretion cancel or reduce the retiring-allowance if the contributor fails at any time without sufficient justification to submit himself for medical examination when and as often as required by the Board, or if, being reported by two medical practitioners on any such examination to be medically fit to accept any specified employment in the Government
service which the controlling authority and the Board consider suitable and reasonable for him, the contributor fails to accept that employment when duly required so to do. The Board may from time to time, in its discretion, vary or revoke any decision made by it under this subsection.

(3) The provisions of the last preceding subsection shall not apply to any male contributor after he has attained the age of sixty-five years, or to any female contributor after she has attained the age of fifty-five years.

(4) For the purposes of this Part of this Act a contributor shall be deemed to be medically unfit for further duty if on the certificate of at least two medical practitioners approved by the Board it is established to the satisfaction of the Board that by reason of mental or bodily infirmity, not caused by irregular or intemperate habits, the contributor has become permanently unable to perform any duties which the controlling authority and the Board consider suitable and reasonable for him.

Provided that where by reason of age or infirmity the contributor’s salary has been reduced (whether by reason of his transfer or appointment to another position or otherwise), his retiring-allowance shall be computed on the average rate of salary on the basis of which he contributed to the Fund during the five years immediately preceding that reduction or transfer, or the five years immediately preceding his retirement, whichever of those average rates is the higher.

(2) In computing for the purposes of this section the average rate of salary on the basis of which any contributor has contributed to the Fund during any period, no account shall be taken of any interval or
intervals in respect of which he has paid no contributions or has paid reduced contributions by reason of his having been temporarily out of employment or by reason of his salary having been temporarily stopped.

34. Every retiring-allowance shall be payable by equal monthly instalments, with a proportionate payment for any fraction of a month.

35. (1) Subject to the provisions of this section, any contributor may, within the time and in the manner prescribed by this section, elect to surrender from any specified date a specified portion of the retiring-allowance which, but for his election, he would be entitled to receive from the Fund on his retirement, in order to provide for payment to him from the Fund of an increased retiring-allowance up to that specified date.

(2) An election under this section may be for one reduction of the actual retiring-allowance from one specified date or for successive reductions from two or more specified dates.

(3) The maximum amount or proportion of his retiring-allowance that any contributor may surrender on making an election under this section may be fixed by regulations, and if not so fixed may be determined by the Board.

(4) Nothing in the foregoing provisions of this section shall apply with respect to a contributor who retires on the ground of being medically unfit for further duty, and no election under this section shall be considered by the Board until it has obtained such medical evidence as to the health of the contributor as the Board may require or as may be prescribed by regulations.

(5) No retiring-allowance shall be granted in accordance with this section of an amount that is calculated to impose any additional liability on the Fund, and every such retiring-allowance shall, in accordance with regulations in that behalf, be computed as the actuarial...
equivalent of the retiring-allowance to which the contributor would have been entitled if he had not made an election under this section.

(6) Every election under this section shall be in writing delivered to the Secretary of the Board.

(7) An election under this section may be made at any time within the three months immediately preceding the retirement of the contributor or may be made after his retirement and before he has accepted the first instalment of a retiring-allowance.

36. A contributor who retires under circumstances entitling him to a retiring-allowance may, at any time before accepting the first instalment of his retiring-allowance, elect to accept a refund of the total amount of his contributions to the Fund (less any sums already received by him from the Fund) instead of his retiring-allowance, in which case he shall be entitled to receive that refund accordingly without interest, but no further sum shall be payable out of the Fund in the event of his death.

37. (1) Where before a contributor becomes entitled to a retiring-allowance he retires from the Government service, whether voluntarily or otherwise, he shall be entitled to a refund of the total amount of his contributions to the Fund (less any sums already received by him from the Fund).

(2) Except as hereinafter provided, every refund under this section shall be without interest.

(3) Where the retirement of any contributor entitled to a refund under this section is compulsory for any reason other than misconduct, he shall be entitled, in addition to the refund, to receive a further sum by way of interest computed in the same manner as if the contributions from time to time paid by him (after deducting all sums from time to time received by him from the Fund) had been invested at compound interest with yearly rests at such rate as the Minister of Finance from time to time determines.

(4) All such interest shall be computed as if all moneys paid into or out of the Fund during any year had been so paid on the thirty-first day of December
in that year; but interest shall be allowed as aforesaid for the broken period of the year in which the contribu-
tor retires.

(5) For the purposes of this Act no retirement of a contribu-
tor from the Government service shall be deemed to be compulsory merely because the contribu-
tor is deprived of the position held by him in that service if at any time within three months before the depriva-
tion he has been offered and has failed or refused to accept some other position in the Govern-
ment service which the controlling authority considers suitable for him at a salary not less than that of the position so held by him.

38. Where any person who has retired from the Government service on a retiring-allowance is re-
employed in the Government service he may again become a contributor to the Fund with the consent of the Board at such rate of contribution as the Board determines. In any such case the retiring-allowance shall not be payable while he continues to be a contribu-
tor; and upon his subsequently ceasing to be a contribu-
tor his retiring-allowance shall be computed separately in respect of each of his periods of service and of the rate of salary on the basis of which he contributed to the Fund during each of those periods.

39. Where any male contributor dies, whether before or after becoming entitled to a retiring-allow-
ance, the following provisions shall apply:—

(a) If he leaves a wife, there shall be paid out of the Fund to the widow, at her election, either—

(i) An annuity during her widowhood at one-half of the rate of the retiring-allowance to which the deceased contributor was entitled at the time of his death, or to which he would have been entitled if he had then retired on the ground of being medically unfit for further duty, or at the rate of one hundred and four pounds a year, whichever is the greater; or

(ii) The amount of the deceased contributor's contributions to the Fund, less any sums received by him from the Fund in his lifetime:
(b) Any such election shall be made by the widow in writing delivered to the Secretary of the Board, and shall be deemed to be final when the first payment from the Fund is accepted by her:

(c) If the contributor leaves a child or children under the age of sixteen years, there shall be paid out of the Fund to or on behalf of each such child an allowance at the rate of twenty-six pounds a year until the child attains the age of sixteen years:

(d) If the contributor leaves no widow, the amount of his contributions to the Fund, less any sums received by him from the Fund in his lifetime, and less any sums which have been paid or may become payable in the future out of the Fund to or on behalf of any child or children of the contributor, shall be paid to the personal representatives of the deceased contributor in trust for the persons entitled thereto under his will or under the statutes relating to the distribution of intestates' estates, as the case may be.

40. Where any female contributor dies, whether before or after becoming entitled to a retiring-allowance, the following provisions shall apply:—

(a) If she leaves a husband, there shall be paid out of the Fund to the husband the amount of the deceased contributor's contributions to the Fund, less any sums received by her from the Fund in her lifetime:

(b) If she leaves a child or children under the age of sixteen years, there shall be paid out of the Fund to or on behalf of each such child an allowance at the rate of twenty-six pounds a year until the child attains the age of sixteen years:

(c) If the contributor leaves no husband, the amount of her contributions to the Fund less any sums received by her from the Fund
in her lifetime, and less any sums which have been paid or may become payable in the future out of the Fund to or on behalf of any child or children of the contributor, shall be paid to the personal representatives of the deceased contributor in trust for the persons entitled thereto under her will or under the statutes relating to the distribution of intestates' estates, as the case may be.

41. (1) No allowance shall be paid to any child of a deceased contributor under either of the last two preceding sections if an allowance is already payable to the child as the child of another deceased contributor.

(2) Where any child of a deceased contributor has attained the age of sixteen years and an allowance would be payable out of the Fund to or for the benefit of the child if he were under that age, the Board may, in its discretion, as if the child had not attained that age, grant or continue an allowance in respect of the child—

(a) For the purpose of assisting in the further education of the child, for such period as the Board thinks fit, expiring not later than the end of the year in which the child attains the age of eighteen years;

(b) If by reason of any physical or mental defect the child is totally incapacitated from earning a living, for such period as the Board thinks fit.

(3) Any moneys payable out of the Fund under this section or either of the last two preceding sections to or on behalf of a child of a deceased contributor may, at the discretion of the Board, be either paid to the child himself or expended by the Board for the benefit of the child, or paid to the Public Trustee or any other person to be expended on behalf of the child in such manner as the Public Trustee or that other person thinks fit.

(4) Any receipt given by an infant or any other person for any moneys paid under the authority of this section shall be a good discharge to the Board.
Annuities to widows or approved dependants in consideration of election to accept reduced retiring-allowances.

1940, No. 19, s. 15;
1940, No. 30, s. 16;
1941, No. 4, s. 14;
1946, No. 36, s. 21

42. (1) In this section—

"Approved dependant", in relation to a contributor, means a person who, on the date of an election made by the contributor under this section, is wholly or partially dependent on the contributor, and who is approved by the Board for the purposes of that election:

"Widow", in relation to a contributor, means the woman who was the wife of the contributor on the date of an election made by him under this section.

(2) Where an election under this section is made by a female contributor, references in this section to the widow of a contributor shall be read as references to the husband of the contributor.

(3) Subject to the provisions of this section, any contributor may, within the time and in the manner prescribed by this section, elect to surrender a specified portion of the retiring-allowance which, but for his election, he would be entitled to receive from the Fund on his retirement, in order to provide for payment from the Fund to his widow or approved dependant, after his death, of an annuity of an amount to be determined by the Board:

Provided that in no case shall an annuity be granted to a widow or approved dependant pursuant to an election under this section of an amount that, together with any annuity or allowance that the widow or approved dependant is otherwise entitled to receive from the Fund by virtue of a relationship to the contributor, would exceed the rate of the retiring-allowance granted to the contributor.

(4) An election by a contributor to surrender portion of his retiring-allowance in accordance with this section may be—

(a) An absolute election to surrender portion of the retiring-allowance:

(b) A contingent election to surrender portion of the retiring-allowance in the event of the contributor surviving the nominated annuitant:
(c) An absolute election, in accordance with paragraph (a) hereof, combined with a contingent election to surrender a further portion of the retiring-allowance in the event of the contributor surviving the nominated annuitant.

(5) The maximum amount or proportion of his retiring-allowance that any contributor may surrender on making an election under this section may be fixed by regulations, and if not so fixed, may be determined by the Board.

(6) Nothing in the foregoing provisions of this section shall apply with respect to a contributor who retires on the ground of being medically unfit for further duty, and no election under this section shall be considered by the Board until it has obtained such medical evidence as to the health of the contributor as the Board may require or as may be prescribed by regulations.

(7) No retiring-allowance or annuity shall be granted in accordance with this section of an amount that is calculated to impose any additional liability on the Fund, and every such retiring-allowance and annuity that are granted to a contributor and to his widow or approved dependant shall, in accordance with regulations in that behalf, be computed as the actuarial equivalent of the retiring-allowance to which the contributor would have been entitled if he had not made an election under this section.

(8) Any annuity granted in accordance with this section to the widow of a contributor shall be in addition to any annuity or allowance which she would otherwise be entitled to receive from the Fund.

(9) On the death of a contributor who has made an election under this section, the following provisions shall apply:—

(a) The right of his widow to receive a refund in respect of his contributions to the Fund shall be deemed to have ceased and determined:

(b) The right of his personal representatives to receive a refund in respect of his contributions to the Fund shall be deemed to have ceased
and determined, except as otherwise provided in paragraph (c) of this subsection:

(c) On the death of the contributor or on the death of the nominated annuitant, whichever is the later, the amount of the contributions of the contributor to the Fund, less any sums which the contributor has received out of the Fund in his lifetime, and less the amount of any annuity paid to the nominated annuitant under this section, and less any sums which have been paid or may become payable in the future out of the Fund to or on behalf of any child or children of the contributor, shall be paid to the personal representatives of the deceased contributor in trust for the persons entitled thereto under his will or under the statutes relating to the distribution of intestates' estates, as the case may be.

(10) Every election under this section shall be in writing delivered to the Secretary of the Board.

(11) An election under this section may be made at any time within the three months immediately preceding the retirement of the contributor or may be made after his retirement and before he has accepted the first instalment of a retiring-allowance.

(12) Notwithstanding anything in subsection eleven of this section, but subject to the provisions of this subsection, any contributor who, by reason of age or length of service, is at any time entitled to retire on a retiring-allowance or to give notice of his intention so to retire may, on production to the Board of satisfactory medical evidence as to his health, make an election under this section at any time before his retirement. No election shall be made under this subsection except with the concurrence of the controlling authority. Any election made under this subsection shall take effect on the retirement of the contributor, who shall not, on his retirement, be required to furnish any further medical evidence as to his health.

(13) An election made by a contributor under subsection twelve of this section shall not be revocable. In the event of the death of any such contributor before he has become entitled to a retiring-allowance, his
election shall operate in favour of the nominated annuitant as if the contributor had been in receipt of a retiring-allowance at the date of his death.

(14) Where an election is made under this section it shall not be taken into account for the purposes of gift duty under the Death Duties Act, 1921, and no stamp duty shall be payable on the instrument of election.

43. Any moneys payable out of the Fund under the foregoing provisions to the personal representatives of a deceased contributor may, if no grant of probate or of letters of administration is obtained within three months after the death of the contributor, be paid to the Public Trustee in trust for the persons beneficially entitled thereto.

Cook Islands Public Service and Samoan Public Service

44. (1) Sections nineteen and twenty-five of this Act shall not apply with respect to permanent officers of the Cook Islands Public Service or of the Samoan Public Service.

(2) Every person who at any time after the commencement of this Act is a permanent officer of the Cook Islands Public Service or the Samoan Public Service and had not attained the age of seventeen years at the commencement of this Act or the date of his permanent appointment to the Service (whichever is the later) shall be a contributor to the Fund from the date on which he attains the age of seventeen years.

(3) Every person who at any time after the commencement of this Act becomes a permanent officer of the Cook Islands Public Service or the Samoan Public Service and has attained the age of seventeen years but has not attained the age of forty years and is not a contributor to the Fund shall be a contributor to the Fund from the date of his permanent appointment to the Service.

(4) Any person who at any time after the commencement of this Act is a permanent officer of the Cook Islands Public Service or the Samoan Public Service and has not attained the age of fifty years and is not a contributor to the Fund may at any time, by
notice in writing to the Secretary of the Board, elect to become a contributor to the Fund either from the date of his election or from the date of his permanent appointment to the Service, not being in either case a date before the day on which he attains the age of seventeen years.

(5) Any person who at any time after the commencement of this Act is a permanent officer of the Cook Islands Public Service or the Samoan Public Service and is a contributor to the Fund from a date subsequent to the date of his permanent appointment to the Service may at any time, by notice in writing to the Secretary of the Board, elect to contribute to the Fund from the date of his permanent appointment to the Service or from the date on which he has attained the age of seventeen years (whichever is the later).

(6) Where any person elects under this section to become a contributor or to contribute to the Fund in respect of any period before the date of his election, he shall pay into the Fund within such time and in such manner as the Board may allow in that behalf such sum as the Board may fix in respect of that period, and his contributory service shall be deemed to have commenced at the beginning of that period, and, if necessary, any contributions paid by him and computed by reference to his age at any later date shall be adjusted accordingly.

(7) For the purposes of this section the term "the Service" means the Cook Islands Public Service or the Samoan Public Service, as the case may be:

Provided that in the case of any person who has become permanently employed in either of those Services immediately after being permanently employed in the other Service, the term "the Service" shall be construed as if the two Services constituted one Service.

45. (1) Subject to the provisions of this section, for the purpose of computing the length of contributory service of any officer of the Cook Islands Public Service or of the Samoan Public Service, every complete continuous year of service in either of those Services shall be computed as one year and a half.

(2) The foregoing provisions of this section shall not apply with respect to any period served by any such officer on or after the first day of April, nineteen
hundred and thirty-one, unless after his having served
for not less than ten years in the Cook Islands Public
Service or the Samoan Public Service, or partly in one
and partly in the other of those Services, the
controlling authority directs that this section shall so
apply.

(3) After the death of a contributor who at the
date of his or her retirement or death was an officer
of the Cook Islands Public Service or of the Samoan
Public Service, the total annual amount of the widow’s
annuity and the children’s allowances payable under
section thirty-nine of this Act or (in the case of a female
contributor) the total annual amount of the children’s
allowances payable under section forty of this Act
shall not exceed the amount of the annual salary on
the basis of which the contributor was contributing to
the Fund at the date of his or her retirement or death.
Where necessary, the amount of the widow’s annuity
and of each allowance shall be reduced by the same
proportion so that they do not exceed in the aggregate
the maximum amount payable in accordance with this
subsection.

Police Force

46. Where any contributor to the Fund who is a
member of the Police Force retires from the Govern-
ment service as medically unfit for further duty in
consequence of injuries suffered by him in the execution
of his duty, and in such circumstances that he is entitled
to a retiring-allowance in accordance with section thirty-
two of this Act, the Board may, if it is of opinion
that that retiring-allowance is not sufficient, increase it
at the time of the contributor’s retirement, or at any
time thereafter, to such annual amount as in the special
circumstances of the case the Board thinks just.

47. (1) Subject to the provisions of this section,
where the death or disablement of any contributor to
the Fund has occurred (whether before or after the
commencement of this Act) and is attributable to the
contributor’s service as a member of the Police Force,
there may be paid out of the Fund to the dependants of
the contributor (in the case of his death) and to the
contributor and his dependants (in the case of his dis-
ablement) allowances by way of pension at rates not
exceeding the rates that would be payable if the contributor had been a member of the Forces within the meaning of the War Pensions Act, 1943, and if his death or disablement were attributable to service as a member of the Forces in connection with a war in which His Majesty was engaged.

(2) For the purpose of determining the appropriate allowances to be paid under this section the members of the Police Force may be graded in such manner as the Governor-General in Council may determine.

(3) In considering any application for the grant of an allowance to any person under this section the Board shall take into consideration any amount paid by way of pension, retiring-allowance, compensation, damages, or compassionate allowance out of the Public Account or out of the Fund or any other Superannuation Fund or from any other source in respect of the death or disablement of the contributor, and while an allowance under this section is paid to any person no other allowance shall be paid to that person under this Part of this Act.

48. The Board may extend the provisions of the last two preceding sections to any case in which a contributor is not a member of the Police Force if the Board considers that the circumstances of his employment are such that similar considerations apply.

Education Service

49. (1) Where any contributor on retirement from the service of the University of New Zealand or of any College of that University is entitled to receive a pension or allowance under an agreement with the University or College, and is also entitled to a retiring-allowance under this Part of this Act, he shall not receive both the pension or allowance and the retiring-allowance, but the retiring-allowance under this Act shall be paid to him and he shall also be entitled to receive so much of the pension or allowance under the agreement as, together with the retiring-allowance under this Act, will make up a total sum equal to the pension or allowance that would have been payable to him under the agreement.
(2) Where any such agreement is still in force the University or College may, for and on behalf of the contributor and notwithstanding anything in any Act, pay his contributions to the Fund out of its ordinary revenue.

50. Subject to the consent of the Board in each case, service as a teacher in any endowed college or school (whether before or after the commencement of this Act) shall for the purposes of this Part of this Act be deemed to be employment in the Education service in the case of every person who immediately before the date of his appointment as such teacher was a contributor to the Fund or to any Superannuation Fund abolished by this Act.

51. Subject to the consent of the Board in each case, service as a teacher in any school under the control of the Government of Fiji or of the Government of Tonga (whether before or after the commencement of this Act) shall for the purposes of this Part of this Act be deemed to be employment in the Education service in the case of every person who immediately before the date of his appointment to that school was a contributor to the Fund or to any Superannuation Fund abolished by this Act.

**Employees of Service Organizations**

52. Subject to the consent of the Board in each case, service as a full-time employee of any service organization (whether before or after the commencement of this Act) shall for the purposes of this Part of this Act be deemed to be employment in the appropriate Department of the Government service in the case of every person who immediately before the date of his appointment as such employee was a contributor to the Fund or to any Superannuation Fund abolished by this Act.

**Allowances**

53. (1) The Governor-General may from time to time, by Order in Council, declare that any allowance or class of allowances specified in the Order shall be deemed to be salary for the purposes of this Part of this Act.
(2) Every Order in Council under this section shall take effect or be deemed to have taken effect on such date as may be specified in that behalf in the Order. The date so specified may be before or after the date of the Order.

(3) Except as otherwise provided by an Order in Council under this section, no allowance shall be deemed to be or to have at any time been salary as aforesaid.

(4) If any question arises as to whether any payment is an allowance for the purposes of this section it shall be determined by the Minister of Finance, and his decision shall be final.

(5) Nothing in any Order in Council under this section shall apply with respect to any contributor who has retired from the Government service before the date on which the Order takes effect.

(6) Nothing in this section or in any Order in Council under this section shall have any force or effect with respect to any payments or benefits which by or under any enactment are expressly declared to be or not to be salary for the purposes of this Part of this Act.

54. (1) Where any contributor has paid to the Fund or to any Superannuation Fund abolished by this Act any contributions in respect of any allowance for any period during which the allowance was deemed to be salary, and the allowance has ceased to be part of his salary for the purposes of this Act, he shall, on application, be entitled to receive a refund, without interest, of the contributions so paid.

(2) If the contributions paid by any contributor in respect of any such allowance for any such period have not been refunded to him either before or after the commencement of this Act, the allowance shall be deemed to be and always to have been salary for the purposes of this Act in respect of that period, but not in respect of any subsequent period.
55. (1) Where any contributor is provided free of charge, in respect of his employment, with board or lodging for himself or his family, or with the use of a house, or is paid an allowance instead of being so provided with board or lodging or the use of a house, the value of those benefits determined as hereinafter provided shall be deemed to be part of the contributor's salary for the purposes of this Part of this Act:

Provided that this section shall not apply with respect to a lodging-allowance paid to any contributor by reason of his being stationed away from his home.

(2) The annual value of any benefits so received by a contributor shall be determined from time to time by a committee consisting of the Secretary to the Treasury and a member of the Public Service Commission, together with the Director of Education (in cases affecting contributors employed in the Education service) or the General Manager of Railways (in cases affecting contributors employed in the Railways Department) or the Commissioner of Police (in cases affecting contributors employed in the Police Department), except that in cases where the value of any such benefits is stated in any classification list or in any Act or regulations for the time being in force, that value shall for the purposes of this section be conclusively deemed to be the true value. For the purposes of this subsection a resolution passed by any two members of the committee shall be the determination of the committee.

(3) This section shall apply to every person who is a contributor to the Fund at any time after the commencement of this Act,—

(a) In respect of all periods of his contributory service in the Government Railways Department after the commencement of this Act:

(b) In respect of all periods of his contributory service in any other branch of the Government service on or after the first day of October, nineteen hundred and twenty-five (being the date of the passing of the Finance Act, 1925).
Computation of salaries of overseas representatives and their officers.
1943, No. 5, s. 11 (3); 1945, No. 47, s. 9

Superannuation

56. Where any overseas representative within the meaning of the External Affairs Act, 1943, or any officer appointed under section eight of that Act is a contributor to the Fund, his salary for the purposes of this Part of this Act in respect of any period (whether before or after the commencement of this Act) shall be deemed to be such part of his total remuneration (including any allowances and the value of any benefits) as is determined from time to time by a committee consisting of the Secretary to the Treasury, a member of the Public Service Commission, and the Secretary of External Affairs.

57. (1) Where any contributor to the Fund has, whether before or after the commencement of this Act, been convicted in New Zealand or elsewhere on a charge of theft or misappropriation of any public moneys or public stores, the Minister of Finance may, by writing under his hand, direct that any moneys standing to the credit of the contributor in the Fund shall from time to time be applied in whole or in part towards the maintenance of the wife and children of the contributor or towards the maintenance of any other person for whose benefit a maintenance order under the Destitute Persons Act, 1910, could be made against the contributor.

(2) If the Minister is satisfied that any such moneys are not required for any of the aforesaid purposes, he may direct that they be applied in whole or in part in restitution of the amount or value of the moneys or stores misappropriated or stolen.

(3) Every direction under this section shall be given effect to, notwithstanding anything to the contrary in section eighty-three of this Act.
58. (1) Where any contributor to the Fund or to any Superannuation Fund abolished by this Act has retired from the Government service for the purpose of becoming a candidate for a seat in the House of Representatives or by reason of the fact that he has become a member of Parliament he may, with the approval of the controlling authority, postpone for such period as the controlling authority approves the acceptance by him of a refund of the contributions made by him to the Fund or the other benefits to which he may be entitled from the Fund, and the making of any election which he may be entitled to make in respect of those benefits.

(2) This section shall apply whether the contributor retired before or after the commencement of this Act, or before or after he is entitled to a retiring-allowance, and whether his retirement was voluntary or pursuant to any Act or otherwise.

(3) The period approved by the controlling authority as aforesaid shall expire not later than thirteen months after the contributor ceases to be a member of Parliament or (in the case of an unsuccessful candidate at any election who was not a member at the time of the election) shall expire not later than three months after the date of the election. Subject to the foregoing provisions of this subsection, the controlling authority may from time to time extend the period at the request of the contributor. The period may be at any time terminated by the contributor by notice in writing addressed to the Board. The period shall be deemed to commence from the date of the contributor’s retirement and, together with any extensions thereof, is hereafter in this section referred to as the period of postponement.

(4) If the contributor is during the period of postponement appointed (whether permanently or temporarily) to the Government service and, during or after the period of postponement but before he has accepted a retiring-allowance or a refund of his contributions, becomes a contributor to the Fund as from the date of that appointment, the period of his contributory service...
after that appointment shall for the purposes of this Part of this Act be deemed to be continuous with the period of his contributory service before his retirement.

(5) No contributions shall be payable by the contributor to the Fund, and no payments shall be made to the contributor for his own benefit out of the Fund, in respect of the period of postponement or any part thereof, and no part of that period shall be regarded as part of the period of his contributory service. Subject to the foregoing provisions of this subsection, the contributor shall be deemed to continue to be a contributor to the Fund during the period of postponement.

PART III

SUPERANNUATION OF MEMBERS OF ARMED FORCES

59. This Part of this Act shall be deemed to have come into force on the first day of April, nineteen hundred and forty-seven.

60. (1) For the purposes of this Part of this Act, unless the context otherwise requires,—

“Contributing member” means a contributor to the Fund who is a permanent member of the regular Forces:

“His Majesty’s Forces” means any of His Majesty’s Naval, Military, or Air Forces, whether established before or after the commencement of this Part of this Act, and whether established in New Zealand or elsewhere:

“New Zealand Forces” means any of His Majesty’s Forces that have been established in New Zealand, whether before or after the commencement of this Part of this Act:

“Regular Forces” means any of the New Zealand Forces; but does not include any Expeditionary Force or any Interim Force or any Force declared by the Minister of Defence not to be or to have been a regular Force:

“Permanent member of the regular Forces” or “permanent member” means any person who is a member of any of the regular Forces
by virtue of a contract to serve therein for a specified period not being less than two years:

"Salary", in relation to any permanent member, means the basic pay payable to him, plus the value of quarters and rations or out-of-camp allowance as determined by the Minister of Finance; but, except as otherwise provided by or under this Act, does not include any other allowances:

"Service Board" means the Naval Board of New Zealand, or the Army Board, or the Air Board, as the case may require.

(2) In respect of the period between the commencement of this Part of this Act and the commencement of the other Parts of this Act, all references to the Board and to the Fund in this Part of this Act, and in any other provisions of this Act that are applied by this Part, shall, unless the context otherwise requires, be deemed to be references to the Public Service Superannuation Board and the Public Service Superannuation Fund respectively.

61. (1) Subject to the provisions of this Part of this Act, the provisions of Part II of this Act shall, so far as they are applicable and with any necessary modifications, apply with respect to permanent members of the regular Forces.

(2) The following provisions of Part II of this Act shall not apply with respect to permanent members of the regular Forces, namely:—

Subsection three of section eighteen; sections nineteen, twenty, twenty-one, and twenty-three; paragraphs (c), (d), and (e) of section twenty-four; sections twenty-five, twenty-eight, and thirty-two; subsection five of section thirty-seven; and section fifty-five.

(3) In their application to permanent members of the regular Forces,—

(a) All references in this Act to the controlling authority shall be deemed to be references to the Service Board:
(b) Section twenty-two of this Act shall be read subject to the provisions of section sixty-six of this Act as if service for the purposes of the National Provident Fund Act, 1926, were service in the Government service:

(c) Section twenty-nine of this Act shall not apply in the case of any reduction of a contributor's salary by reason of his ceasing to hold any rank higher than his substantive rank.

62. (1) Every contributor who, being a permanent member, compulsorily retires from the regular Forces for any reason other than misconduct (whether by reason of the expiration of the period of his engagement, or by reason of his attaining the appropriate age for retirement, or otherwise) shall be entitled to receive from the Fund an annual retiring-allowance for the rest of his life computed as provided in section thirty-one of this Act if at the date of his retirement the length of his contributory service computed in accordance with this Part of this Act is not less than twenty years.

(2) For the purposes of this Part of this Act no retirement of a contributor from any Service before the expiration of the period of his engagement or before he attains the appropriate age for retirement, as the case may be, shall be deemed to be compulsory merely because the contributor is deprived of the position held by him in that Service if at any time within three months before the deprivation he has been offered and has failed or refused to accept some other position in the same Service which the Service Board considers suitable for him at a salary not less than that of the position so held by him.

(3) For the purposes of the last preceding subsection the term "Service" means the Royal New Zealand Navy or the New Zealand Military Forces or the Royal New Zealand Air Force.

63. (1) Every person who at any time after the commencement of this Part of this Act becomes a permanent member of the regular Forces and is not a contributor to the Fund shall be a contributor to the Fund from the date of his so becoming a permanent member or from the date on which he attains the age of seventeen years (whichever is the later).
(2) Subject to the provisions of this Part of this Act, any permanent member of the regular Forces who was a permanent member at the commencement of this Part of this Act and is not a contributor to the Fund may at any time before the first day of April, nineteen hundred and forty-eight, elect to become a contributor to the Fund—

(a) From the date of his election; or

(b) With the consent of the Board, from the commencement of the period of his continuous service as a permanent member immediately preceding the date of his election; or

(c) With the consent of the Board, from any date during the period of that prior continuous service,—not being in any case a date before the day on which he attains the age of seventeen years.

64. (1) Subject to the provisions of this Part of this Act, where any contributing member has served as a member of any of His Majesty's Forces for any period or periods before the commencement of his contributory service as a permanent member of the regular Forces, he may elect to contribute to the Fund in respect of that period or those periods of previous service.

(2) Every election under this section shall be made within six months after the contributing member has become a permanent member of the regular Forces, or before the first day of April, nineteen hundred and forty-eight, whichever is the later.

(3) No election shall be made under this section so as to enable any contributing member—

(a) To contribute to the Fund in respect of any period of service for which he is receiving or has received any pension or retiring-allowance; or

(b) To contribute to the Fund from any date before the date of his attaining the age of seventeen years; or

(c) To contribute to the Fund in respect of any period before the first day of April, nineteen hundred and thirty-seven; or
(d) To contribute to the Fund in respect of any period of contributory service in excess of ten years before the commencement of his actual continuous service as a permanent member of the regular Forces; or

(e) To contribute to the Fund in respect of any greater period of contributory service than is necessary to entitle the member to a retiring-allowance under section sixty-two of this Act at the earliest date at which he may be compulsorily retired:

Provided that paragraphs (c), (d), and (e) of this subsection shall not apply to any election in so far as it relates to service as a permanent member of the regular Forces.

(4) Subject to the provisions of subsection five of this section, no election shall be made under this section except with the consent of the Board.

(5) The consent of the Board shall not be required, and paragraph (e) of subsection three of this section shall not apply in the case of an election by a person who has become a contributing member before the first day of April, nineteen hundred and forty-nine, or within two years after ceasing to serve as a member of the Japan Section, Second New Zealand Expeditionary Force, in so far as the election relates to service with any of His Majesty's Forces since the third day of September, nineteen hundred and thirty-nine.

65. (1) Every election under this Part of this Act shall be made in writing delivered to the Secretary of the Board.

(2) Where any person elects under this Part of this Act to become a contributor or to contribute to the Fund in respect of any period or periods before the date of his election he shall pay into the Fund, within such time and in such manner as the Board may allow in that behalf, such sum as the Board may fix in respect of the previous period or periods, and his contributory service shall be deemed to have commenced at the beginning of the previous period or periods, and,
if necessary, any contributions paid by him and com­puted by reference to his age at any later date shall be adjusted accordingly:

Provided that, for the purposes of this subsection,—

(a) The previous period or periods shall be deemed to be a continuous period immediately pre­ceding the contributor’s current period of contributory service as a permanent member:

(b) In fixing the sum to be paid in respect of the previous period or periods the Board shall have regard to the rate of salary that would have been payable to the contributor during the previous period or periods (computed as provided in paragraph (a) of this proviso), taking into account his normal expectation of promotion as certified by the Service Board.

66. Where any contributing member was a contrib­utor to the Fund, otherwise than as a permanent member of the regular Forces, in respect of a previous period of contributory service in the Government service which is continuous with his current period and in respect of which he has not received any retiring-allowance, he may, with the consent of the Board, elect to count so much of his previous period of contributory service (computed backwards from the end thereof) as is necessary to entitle him to a retiring-allowance under section sixty-two of this Act at the earliest date at which he may be compulsorily retired, but not exceeding ten years, in which case the amount of his contributions to the Fund in respect of the balance of his previous period of contributory service shall be refunded to him without interest.

(2) Every election under this section shall be made within six months after the contributing member has become a permanent member of the regular Forces, or before the first day of April, nineteen hundred and forty-eight, whichever is the later:

Provided that where he has become a permanent member by virtue of a contract to serve as an educa­tional officer or as a schoolmaster for a specified period not exceeding five years he may make an election at any time during that period.
(3) Where any contributing member to whom this section applies, but who does not make an election as aforesaid, compulsorily retires as mentioned in section sixty-two of this Act before becoming entitled to a retiring-allowance under Part II of this Act, he may count for the purposes of a retiring-allowance under the said section sixty-two so much of his previous period of contributory service (computed backwards from the end thereof) as is necessary to entitle him to the minimum retiring-allowance under that section, but not exceeding ten years; and, if he becomes entitled to such a retiring-allowance, then, subject to the next succeeding section, the amount of his contributions to the Fund in respect of the balance of his previous period of contributory service shall be refunded to him without interest.

67. (1) Where any permanent member retires from the regular Forces, and within six months thereafter becomes employed in the Government service otherwise than in the regular Forces, the following provisions shall apply:—

(a) He may elect to become a contributor under Part II of this Act, in which case his contributory service before his retirement from the regular Forces shall be deemed to be continuous with his employment in the Government service thereafter, and his right (if any) to receive a retiring-allowance under section sixty-two of this Act shall cease:

(b) If he is entitled to receive a retiring-allowance under section sixty-two of this Act, he may elect to continue as a contributor to the Fund and to reserve his right to that retiring-allowance, in which case he shall be entitled on his retirement from the Government service to receive that retiring-allowance from the date of that retirement, computed by reference to the portion of his contributory service before his retirement from the regular Forces, and also, if he is entitled to a retiring-allowance under Part II of this Act, to receive that retiring-allowance computed by reference
to the portion of his contributory service subsequent to his retirement from the regular Forces, or if he is not entitled to or elects not to receive such a retiring-allowance, to receive a refund, without interest, of the amount of his contributions to the Fund in respect of that subsequent portion of his contributory service:

(c) He may elect to receive a refund, without interest, of his contributions to the Fund, in which case he may become a contributor to the Fund in respect of his employment in the Government service but, subject to the provisions of subsection three of this section, not in respect of any period before his retirement from the regular Forces:

(d) If he is entitled to a retiring-allowance under section sixty-two of this Act, he may elect to receive that retiring-allowance.

(2) Every election under this section shall be made within six months after the retirement of the contributor from the regular Forces.

(3) Subject to such conditions as the Board may impose, whether as to moneys to be repaid to the Fund or otherwise, an election may be made under this section notwithstanding that the contributor may have previously received a refund of his contributions or may have previously commenced to receive a retiring-allowance.

(4) Where there is an interval between the retirement of the contributor from the regular Forces and the commencement of his subsequent employment in the Government service, he may, with the consent of the Board but not otherwise, contribute to the Fund in respect of that interval.

68. (1) Every contributing member who, before becoming entitled to a retiring-allowance under this Act, retires from the regular Forces on the ground of being medically unfit for further duty shall, if the Board is satisfied that his retirement has been consented to by the Service Board, be entitled to receive
from the Fund an annual retiring-allowance for the rest of his life computed as provided in section thirty-one of this Act:

Provided that the Board, if it thinks fit, may refuse, cancel, or reduce any such retiring-allowance if the Board is of opinion that the degree of disability is insufficient to justify the payment of the retiring-allowance or any part thereof.

(2) For the purposes of this Part of this Act a contributor shall be deemed to be medically unfit for further duty if on the certificate of at least two medical practitioners approved by the Board it is established to the satisfaction of the Board that by reason of mental or bodily infirmity, not caused by irregular or intemperate habits, the contributor has become permanently unable to perform any duties which the Service Board considers suitable and reasonable for him.

69. (1) Where, in conjunction with any punishment awarded, the salary of a contributing member is completely stopped for a period of twenty-eight days or more, no contributions shall be payable by the member in respect of that period, and it shall not be counted in computing the length of his contributory service, but shall not be deemed to break the continuity thereof.

(2) Where the salary of a contributing member is completely stopped as aforesaid for a period of less than twenty-eight days, or is partly stopped for any period, his contributions to the Fund shall be payable in respect of that period as if his salary had not been stopped, and that period shall be counted in computing the length of his contributory service.

70. (1) Section eight of the Finance Act (No. 2), 1946, is hereby repealed.

(2) The Air Force Superannuation Order 1942, and the Army Superannuation Order 1944 are hereby revoked.

(3) Nothing in this Part of this Act shall be construed to reduce the retiring-allowance to which any person may have become entitled on his retirement from the regular Forces at any time before the commencement of this Part of this Act.
(4) No person who was a permanent member of the regular Forces and a contributor to the Public Service Superannuation Fund at the commencement of this Part of this Act shall on his retirement at any time thereafter be granted a retiring-allowance at a rate less than the rate that would have been granted if this Part of this Act had not been passed.

PART IV

SUPERANNUATION OF MAGISTRATES AND MAORI LAND COURT JUDGES

71. Except as hereinafter expressly provided, Part II of this Act shall not apply to Magistrates or to Judges of the Maori Land Court.

72. (1) This section shall apply with respect to all Magistrates and Judges of the Maori Land Court, whether appointed before or after the commencement of this Act, except any Magistrate or Judge of the Maori Land Court who is an ordinary contributor to the Fund by virtue of an election to remain an ordinary contributor duly made under the next succeeding section or under any enactment in force at any time before the commencement of this Act.

(2) Every Magistrate or Judge of the Maori Land Court who retires from office after attaining the age of sixty-eight years, or who, not having attained that age, becomes, in the opinion of the Governor-General, incapable of performing the duties of his office by reason of any permanent infirmity, or who after not less than fifteen years' service resigns his office after having attained the age of sixty years, shall be entitled on retirement to an annual retiring-allowance for the rest of his life computed as follows:—

For every year of service as a Magistrate or Judge of the Maori Land Court, whether his service is continuous or not, he shall receive one-fortieth part of the annual salary.
receivable by him at the date of his retirement, and for every fraction of a year of that service he shall receive a proportionate part of one-fortieth of that annual salary, but in no case shall the retiring-allowance exceed two-thirds of that salary.

(3) For the purposes of this section the length of service of any Magistrate or Judge of the Maori Land Court whose service has not been continuous shall be the aggregate of all his periods of service.

(4) For the purposes of this section every Magistrate or Judge of the Maori Land Court who, whether before or after the commencement of this Act, has been engaged in any capacity in the Cook Islands or in Samoa while holding office as a Magistrate or Judge of the Maori Land Court shall be entitled to count that service as part of his service as a Magistrate or Judge of the Maori Land Court, and every complete year of service in the Cook Islands or in Samoa shall be computed as one year and a half:

Provided that the provisions of this subsection shall not apply with respect to any period served by any Magistrate or Judge of the Maori Land Court after the commencement of this Act, unless after his having served for not less than ten years in the Cook Islands or in Samoa or partly in one and partly in the other of those territories, the controlling authority directs that this subsection shall so apply.

(5) There shall be deducted and paid into the Fund from the salary of every Magistrate or Judge of the Maori Land Court to whom this section applies, from time to time as his salary becomes payable, a proportion of that salary computed in accordance with section twenty-six of this Act by reference to his age at the time of his appointment:

Provided that in the case of a Magistrate in office on the sixth day of November, nineteen hundred and twenty-four (being the date of the commencement of the Finance Act, 1924), and being at that date a contributor to the Public Service Superannuation Fund, the proportion shall be the percentage that would have been payable to the Fund if he had elected to remain an ordinary contributor to that Fund:
Provided also that in the case of a Judge of the Maori Land Court in office at the commencement of this Act, and being at that date a contributor to the Public Service Superannuation Fund, the proportion shall be the percentage that would have been payable to the Fund if he had elected to remain an ordinary contributor to the Fund.

(6) A Magistrate or Judge of the Maori Land Court, on his retirement, may, at any time before accepting the first instalment of any retiring-allowance to which he may have become entitled, elect to accept a refund of his contributions under this section instead of his retiring-allowance, in which case he shall be entitled to receive that refund accordingly without interest.

(7) Where a Magistrate or Judge of the Maori Land Court before becoming entitled to a retiring-allowance retires from office (whether voluntarily or otherwise), he shall be entitled to a refund without interest of the amount of his contributions under this section.

(8) Where any Magistrate or Judge of the Maori Land Court dies before or after becoming entitled to a retiring-allowance, the amount of his contributions, less any sums which he has received by way of retiring-allowance or refund of contributions, shall become payable to his personal representatives.

73. (1) Where any contributor to the Fund is appointed to be a Magistrate or a Judge of the Maori Land Court he may, within three months after his appointment, by notice in writing to the Secretary of the Board, elect to remain an ordinary contributor to the Fund, and where any such election is duly made the provisions of Part II of this Act shall continue to apply to the contributor.

(2) Any person who is a Judge of the Maori Land Court and a contributor to the Fund at the commencement of this Act may, within three months after the commencement of this Act, by notice in writing to the Secretary of the Board, elect to remain an ordinary contributor to the Fund, and where any such election is duly made the provisions of Part II of this Act shall continue to apply to the contributor.
PART V

PARLIAMENTARY SUPERANNUATION

74. This Part of this Act shall come into force on the date of the passing of this Act.

75. (1) In this Part of this Act, unless the context otherwise requires,—

"Member" means a member of the House of Representatives:

"Minister" means the Minister of Finance:

"Salary", in relation to a member, means the amount payable to him under section seventeen of the Civil List Act, 1920, or, as the case may be, the salary payable to him under that Act or any amendment thereof.

(2) For the purpose of computing the length of any period of service of any person as a member for the purposes of this Part of this Act,—

(a) Where any period of such service has commenced or ended before the first day of July in any year it shall be deemed to have commenced or ended, as the case may be, at the beginning of that year:

(b) Where any period of such service has commenced or ended on or after the first day of July in any year it shall be deemed to have commenced or ended, as the case may be, at the end of that year.

76. (1) From the salary payable to any member in respect of any period after the passing of this Act, a superannuation contribution at the rate of fifty pounds a year shall be deducted as the salary becomes payable from time to time.

(2) Where any person commences to receive a retiring-allowance under this Part of this Act when his contributions under this section are less than two hundred and fifty pounds, he shall pay the amount of the deficiency into the Consolidated Fund within such time and in such manner as the Minister may allow in that behalf.

77. Where any person has ceased to be a member at any time after the passing of this Act after having served as a member for not less than nine years
(whether continuously or in two or more separate periods, and whether before or after the passing of this Act), and has attained the age of fifty years, he shall be entitled to an annual retiring-allowance for the rest of his life, commencing on the day after the date on which he ceased to be a member or on the day on which he attained the age of fifty years (whichever day is the later), and computed as follows:—

(a) For the first nine years of his service as a member he shall receive a retiring-allowance at the rate of two hundred and fifty pounds a year:

(b) For each year of his service as a member in excess of nine years the rate of the retiring-allowance shall be increased by twenty-five pounds a year, but in no case shall the rate of the retiring-allowance be more than four hundred pounds a year.

78. (1) Where any person has ceased to be a member after having served as a member for less than nine years he may at any time elect to receive a refund of the total amount of his contributions under this Part of this Act, without interest.

(2) Where any person has ceased to be a member after having served as a member for not less than nine years, he may, at any time before accepting the first instalment of a retiring-allowance under this Part of this Act, elect to receive a refund of the total amount of his contributions under this Part of this Act, without interest.

(3) Where any person whose contributions have been refunded under this section subsequently becomes a member, the period of his service as a member for the purposes of this Part of this Act shall be deemed to include the period in respect of which those contributions were paid, and he shall pay the amount so refunded into the Consolidated Fund within such time and in such manner as the Minister may allow in that behalf.

79. (1) Where any person who is in receipt of a retiring-allowance under this Part of this Act again becomes a member, the retiring-allowance shall not be payable while he continues to be a member; and upon
his subsequently ceasing to be a member the rate of his retiring-allowance shall thenceforth be such rate as he may then be entitled to in accordance with this Part of this Act.

(2) Where in any other case than that provided for by subsection one of this section any person, while in receipt of a retiring-allowance under this Part of this Act, is employed in the Government service or receives any remuneration from the Crown the amount of the retiring-allowance payable to him in respect of any month shall be reduced by the amount of the remuneration so earned by him in that month.

80. Where any person who is for the time being a member or has at any time after the passing of this Act been a member dies, whether before or after becoming entitled to a retiring-allowance, the following provisions shall apply:—

(a) If the deceased person is a male and leaves a wife surviving him, there shall be paid to the widow, at her election, either—

(i) An annuity during her widowhood at two-thirds of the rate of the retiring-allowance (if any) to which the deceased person was entitled at the time of his death, or (if he was then a member) to which he would have been entitled if he had then ceased to be a member; or

(ii) The amount of the deceased person's contributions under this Part of this Act, less any sums received by him under this Part of this Act during his lifetime:

(b) Any such election shall be made by the widow in writing delivered to the Minister, and shall be deemed to be final when the first payment under this Part of this Act is accepted by her:

(c) If the deceased person is a female, or (being a male) leaves no widow, the amount of his or her contributions under this Part of this Act, less any sums which he or she has received under this Part of this Act in his or her lifetime, shall be paid to the personal representatives of the deceased person in trust for the
persons entitled thereto under his or her will or under the statutes relating to the distribution of intestates’ estates, as the case may be.

81. Every retiring-allowance or annuity under this Part of this Act shall be paid by equal monthly instalments, with a proportionate payment for any fraction of a month.

82. All retiring-allowances and refunds of contributions, and all other moneys payable under this Part of this Act shall be paid out of the Consolidated Fund without further appropriation than this section.

PART VI
GENERAL PROVISIONS

83. Except as expressly provided in this Act or in any other enactment, in no case shall any retiring-allowance or other moneys granted or payable under this Act to any person be in any way assigned or charged or pass to any other person by operation of law; nor shall any moneys payable under this Act on the death of any person be assets for the payment of his debts or liabilities.

84. (1) Within three months after the end of every financial year there shall be prepared by the Board, in such form as may be prescribed by regulations, a statement of its revenue account for that year, and of its balance-sheet at the end of that year, and a statement of contributors and of retiring and other allowances at the end of that year.

(2) The accounts and statements, accompanied by a report from the Board, after being duly audited by the Audit Office, shall, within ten days after the completion of the audit, be forwarded by the Board to the Minister of Finance, and shall be laid before Parliament within twenty-eight days after they have been received by the Minister if Parliament is then in session, and if not, shall be laid before Parliament within twenty-eight days after the commencement of the next ensuing session.

(3) The report of the Board under this section shall include a report as to the investment of the Fund.
85. (1) For successive periods of such duration, not exceeding five years, as the Governor-General determines in each case, an examination of the Fund shall be made by the Government Actuary.

(2) The Government Actuary shall set forth the result of each such examination in a report, which shall be so prepared as to show the state of the Fund at the end of the period, having regard to the prospective liabilities and assets and the probable annual sums required by the Fund to provide the retiring and other allowances falling due within the ensuing five years without affecting or having recourse to the actuarial reserve appertaining to the contributors' contributions.

(3) The Board shall cause a copy of each such report to be supplied to each contributor on application.

(4) A copy of each such report shall be laid before Parliament within twenty-eight days after it is received if Parliament is then in session, and, if not, shall be laid before Parliament within twenty-eight days after the commencement of the next ensuing session.

86. (1) During each financial year, commencing with the year ending on the thirty-first day of March, nineteen hundred and forty-nine, the Minister of Finance shall pay into the Fund out of the Consolidated Fund, without further appropriation than this Act,—

(a) The amount by which the amount of the retiring-allowances estimated to be payable out of the Fund during that year exceeds the sum of the proportion of those retiring-allowances certified by the Government Actuary as having been provided by the contributions paid in respect of those retiring-allowances and the amounts estimated to be paid into the Fund during that year under subsection two of this section; and

(b) The amount required to be paid during that year in order to provide, during such period of years as may be approved by the Minister of Finance, for the amount certified by the Government Actuary as being the deficiency in the Fund.
(2) Where the salaries of any contributors to the Fund are payable out of any fund or account other than the Consolidated Fund there shall be paid out of that fund or account into the Government Super-

annuation Fund in each financial year, commencing with the year ending on the thirty-first day of March, nineteen hundred and forty-nine, at such time or times during the year as may be approved by the Board, the amount by which the contributions estimated to be paid during that year by contributors whose salaries are paid out of that fund or account are less than the amount certified by the Government Actuary as the total amount of contributions that would require to be so paid if the contributions of contributors provided the total cost of the benefits to which the contributors may become entitled under this Act.

(3) All payments under subsection two of this section out of public moneys shall be made without further appropriation than this Act.

87. Every person commits an offence and shall be liable on summary conviction to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding twelve months who for the purpose of obtaining any payment or benefit or avoiding any obligation for himself or for any other person under this Act makes any false statement to or otherwise misleads or attempts to mislead any person concerned in the administration of this Act or any other person whomsoever.

88. (1) The Governor-General may from time to time, by Order in Council, make such regulations as he thinks necessary in order to give full effect to this Act.

(2) Without limiting the general power hereinbefore conferred, it is hereby declared that regulations may be made under this section for all or any of the following purposes:

(a) Prescribing the powers, functions, and procedure of the Board:

(b) Prescribing the mode of investment of moneys belonging to the Fund:

(c) Prescribing any matters which by this Act are required or permitted to be prescribed by regulations.
(3) All regulations made under this section shall be laid before Parliament within twenty-eight days after the making thereof if Parliament is then in session and, if not, shall be laid before Parliament within twenty-eight days after the commencement of the next ensuing session.

89. Without limiting the general power to make regulations conferred by the last preceding section, it is hereby declared that regulations may be made under that section for the purpose of giving effect to any agreement entered into by the Government of New Zealand with the Government of any other part of His Majesty's dominions or with any institution or body in any other part of His Majesty's dominions, providing for reciprocity in matters relating to superannuation, and for the purpose of modifying or adopting this Act in its application to cases affected by any such agreement.

90. (1) All references to the Public Service Superannuation Board or to the Teachers' Superannuation Board or to the Government Railways Superannuation Fund Board and all references to the Public Service Superannuation Fund or to the Teachers' Superannuation Fund or to the Government Railways Superannuation Fund in any enactment shall hereafter, unless the context otherwise requires, be read as references to the Government Superannuation Board and the Government Superannuation Fund respectively.

(2) Section twenty-nine of the Finance Act, 1929, is hereby amended by omitting the words "the Public Service Superannuation Board, the Teachers' Superannuation Board, the Government Railways Superannuation Board".

(3) Section fourteen of the State Advances Corporation Act, 1936, is hereby amended by omitting from subsection one the words "and, subject to the provisions of section fifty-three of that Act, shall accordingly become contributors to the Public Service Superannuation Fund".

(4) Section five of the Air Department Act, 1937, is hereby amended by omitting from subsection two the words "be deemed to be 'education service' for the
purposes of Part IV of the Public Service Superannuation Act, 1927 (relating to teachers’ superannuation), and shall not be deemed to be public service within the meaning of Part I of that Act, and shall also “.

(5) Section fourteen of the Finance Act, 1941, is hereby amended by omitting from the definition of the term “superannuation fund” in subsection one the words “the Public Service Superannuation Fund, the Teachers’ Superannuation Fund, the Government Railways Superannuation Fund”.

91. (1) The enactments specified in the Schedule to this Act are hereby repealed.

(2) All Orders in Council, orders, warrants, determinations, elections, options, approvals, consents, appointments, pensions, retiring-allowances, regulations, registers, classifications, records, instruments, and generally all acts of authority that originated under any of the enactments hereby repealed, and are subsisting or in force at the commencement of this Act, shall enure for the purposes of this Act as fully and effectually as if they had originated under the corresponding provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated.

(3) All matters and proceedings commenced under any such enactment and pending or in progress at the commencement of this Act may be continued and completed under this Act.

(4) Nothing in this Act shall be construed to reduce the retiring-allowance to which any person may have become entitled on his retirement at any time before the commencement of this Act.

(5) No person who is a contributor at the commencement of this Act shall on his retirement at any time thereafter be granted a retiring-allowance at a rate less than the rate that would have been granted if this Act had not been passed.

(6) Where any contributor is at the commencement of this Act contributing to any Fund abolished by this Act at a percentage lower than that prescribed by section twenty-six of this Act, his contributions to the Fund established by this Act shall continue to be at that lower percentage.
(7) All moneys payable before the date of the commencement of this Act to any person out of any of the Superannuation Funds abolished by this Act, and not paid before that date, shall be paid out of the Fund established by this Act as soon as practicable after that date.

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**SCHEDULE**

**ENACTMENTS REPEALED**

1914, No. 56—
The Education Act, 1914: Subsection (3) of section 78. (Reprint of Statutes, Vol. II, p. 1044.)

1915, No. 40—

1920, No. 64—
The Education Amendment Act, 1920: Paragraph (b) of section 19.

1921, No. 16—
The Samoa Act, 1921: Sections 18, 22, 23, and 25, and subsections (3) and (4) of section 43. (Reprint of Statutes, Vol. II, pp. 797, 798, 802.)

1926, No. 17—
The Government Railways Act, 1926: Part III and the proviso to paragraph (e) of section 12. (Reprint of Statutes, Vol. VII, pp. 821 and 859.)

1926, No. 21—
The Cook Islands Amendment Act, 1926: Section 2. (Reprint of Statutes, Vol. II, p. 791.)

1926, No. 25—

1927, No. 27—
The Public Service Superannuation Act, 1927. (Reprint of Statutes, Vol. VII, p. 559.)

1928, No. 53—

1929, No. 29—
The Finance Act, 1929: Sections 37, 38, 39, and 40. (Reprint of Statutes, Vol. VII, p. 615.)

1930, No. 40—

1931, No. 1—
SCHEDULE—continued

ENACTMENTS REPEALED—continued

1931, No. 5—

1931, No. 44—
The Finance Act, 1931 (No. 4): Section 42. (Reprint of Statutes, Vol. VII, p. 517.)

1932, No. 8—
The National Expenditure Adjustment Act, 1932: Sections 9 and 10.

1932, No. 11—
The Finance Act, 1932: So much of the First Schedule as relates to the Public Service Superannuation Act, 1927.

1932, No. 30—
The Finance Act, 1932 (No. 2): Part II.

1932–33, No. 45—

1933, No. 41—
The Finance Act, 1933 (No. 2): Sections 30, 31, and 32.

1935, No. 41—

1936, No. 2—
The Government Railways Amendment Act, 1936: So much of the Second Schedule as relates to sections 99, 100, 102, 111, and 120 of the Government Railways Act, 1926.

1937, No. 17—
The Finance Act, 1937: Section 58 and so much of the Second Schedule as relates to the Public Service Superannuation Act, 1927.

1938, No. 14—
The Education Amendment Act, 1938: Section 5.

1938, No. 20—
The Statutes Amendment Act, 1938: Section 20.

1939, No. 38—
The Finance Act (No. 2), 1939: Sections 47, 48, and 49.

1940, No. 19—
The Finance Act (No. 2), 1940: Part III.

1940, No. 30—
The Finance Act (No. 4), 1940: Section 16.

1941, No. 4—
The Finance Act, 1941: Section 15.

1941, No. 26—
The Statutes Amendment Act, 1941: Section 68.

1941, No. 27—
The Finance Act (No. 2), 1941: Section 10.

1942, No. 14—
The Finance Act (No. 2), 1942: Sections 3, 26, 27, and 28.

1943, No. 4—
The Island Territories Act, 1943: Subsection (4) of section 5.
1943, No. 5—  
The External Affairs Act, 1943: Subsections (3) and (4) of section 11.

1943, No. 9—  
The Finance Act (No. 2), 1943: Sections 22 and 23.

1944, No. 7—  
The Finance Act (No. 2), 1944: Section 17.

1944, No. 25—  
The Statutes Amendment Act, 1944: Section 54.

1945, No. 2—  
The Finance Act, 1945: Section 5.

1945, No. 45—  
The Finance Act (No. 2), 1945: Section 55.

1945, No. 47—  
The Superannuation Amendment Act, 1945.

1946, No. 36—  
The Superannuation Amendment Act, 1946.

1946, No. 41—  
The Finance Act (No. 2), 1946: Section 7.

1946, No. 42—  
The Public Service Amendment Act, 1946: So much of the Schedule as relates to the Public Service Superannuation Act, 1927.

1947, No. 6—  
The Finance Act, 1947: Section 36.