

CIVIL LIST AMENDMENT BILL

EXPLANATORY NOTE

Clause 2 increases the salary of the Governor-General from £5,000 a year to £6,500 a year.

Clause 3 re-enacts without substantial amendment the provisions of section 7 of the Finance Act (No. 2) 1943 authorising the granting of exemptions from public and local taxes to the Governor-General and members of his staff and their families. That section at present applies not only to the Governor-General and his staff and their families but also to diplomatic and other representatives in New Zealand. The provisions relating to diplomatic and other representatives appear in clauses 9 and 16 of the Diplomatic Immunities and Privileges Bill, but, as it would be inappropriate to make provision for the Governor-General and his staff in that Bill, this clause inserts the provisions relating to the Governor-General and his staff in the Civil List Act 1950.

Hon. Mr Watts

CIVIL LIST AMENDMENT

ANALYSIS

Title	2. Salary of Governor-General
1. Short Title	3. Power to grant exemptions from taxation

A BILL INTITULED

An Act to amend the Civil List Act 1950

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

1. Short Title—This Act may be cited as the Civil List Amendment Act 1957, and shall be read together with and deemed part of the Civil List Act 1950 (hereinafter referred to as the principal Act).

10 **2. Salary of Governor-General**—(1) Section three of the principal Act is hereby amended by omitting from paragraph (a) of subsection one the words “five thousand pounds”, and substituting the words “six thousand five hundred pounds”.

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

3. Power to grant exemptions from taxation—The principal Act is hereby amended by inserting, after section four, the following section:

- “4A. (1) Notwithstanding anything to the contrary in any Act, but without limiting any exemption under any other Act, the Minister of Finance may from time to time wholly or partly exempt from any public or local tax, duty, rate, levy, or fee, any of the following persons: 5
- “(a) The Governor-General:
- “(b) A member of the personal staff of the Governor-General, if that person is resident in New Zealand solely for the purpose of performing his duties as such a member: 10
- “(c) The wife and any dependent child or children of the Governor-General or of any person to whom paragraph (b) of this section applies.
- “(2) The powers conferred on the Minister of Finance by subsection one of this section shall be deemed to include— 15
- “(a) Power to exempt from stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act any instrument or class of instruments to which any of the persons referred to in that subsection is a party: 20
- “(b) Power, on the death of any person referred to in that subsection,—
- “(i) To exempt wholly or partly the estate of that person from estate duty under the Estate and Gift Duties Act 1955; and 25
- “(ii) To exempt any instrument or document or class of instruments or documents made for or relating to the appointment of an executor or administrator in the estate of that person, or to the administration or distribution of the estate, from 30 stamp duty under the Stamp Duties Act 1954 and from any fee or duty under any other Act.
- “(3) Any exemption granted under subsection one of this section may be granted either unconditionally or subject to such conditions as the Minister of Finance thinks fit, and the 35 Minister may at any time revoke any such exemption or revoke, vary, or add to any such conditions.
- “(4) Every such exemption shall come into force on such date as may be specified in that behalf by the Minister of Finance. The date so specified may be before or after the 40 date of the granting of the exemption or before or after the commencement of this section.

“(5) If any question arises as to the persons entitled to any such exemption or as to the extent of any such exemption, it shall be determined by the Minister of Finance, and his decision shall be final.

5 “(6) The Minister of Finance may direct that such refunds or payments be made from any public fund or account or from the money of any local authority, public body, or person as may in the opinion of the Minister be necessary to give effect to any such exemption.

10 “(7) Where any loss is suffered by any public fund or account other than the Consolidated Fund by the granting of any such exemption or by the making of any refund or payment directed under this section, the Minister of Finance may direct that such payments be made from the Consolidated
15 Fund to that other fund or account as may be necessary in the opinion of the Minister to reimburse that loss.

“ (8) Where any loss is suffered by any local authority, public body, or person by the granting of any such exemption or by the making of any refund or payment directed under
20 this section, the Minister of Finance shall direct that such payments be made from the Consolidated Fund to that local authority, public body, or person as may be necessary in the opinion of the Minister to reimburse that loss.

“ (9) All refunds or payments directed under this section to
25 be made from any public fund or account shall be made without further appropriation than this section.”