

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

Short Title.

1. This Act may be cited as the Finance Act (No. 2), 1934.

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PART I.

SALARIES.

Interpretation.
Of. 1932, No. 8,
s. 3

2. (1) Save as provided by the *next succeeding* subsection, the term "salary" means, for the purposes of this Part of this Act, the salary, wages, allowances, fees, commission, and every other emolument, whether in one sum or several sums, and whether paid in money or not, received by any person to whom this Part of this Act applies. 10

(2) The term "salary" does not include— 15

(a) Travelling-expenses or travelling-allowances, or any fee, commission, or other emolument which the Minister of Finance declares not to be salary; or

(b) Any superannuation or other retiring-allowance. 20

(3) The value of any benefits which for the purposes of this Part of this Act are by virtue of the foregoing provisions of this section included in the term "salary" shall be determined in the manner prescribed by section one hundred and fifteen of the Public Service Superannuation Act, 1927, so far as that section is applicable, and in all other cases shall be determined in manner prescribed by the Minister of Finance. 25

See Reprint
of Statutes,
Vol. VII, p. 609

(4) Where the salary of any person to whom this Part of this Act applies comprises more than one item, the increase of salary provided for by this Part of this Act may, as the Minister of Finance directs, be added to each item separately or may be added to any one or more of the items to the exclusion of any item or items. 30 35

Application
of this Part.

3. This Part of this Act applies to—

(a) Every person to whom Part I of the National Expenditure Adjustment Act, 1932, would have applied if on the passing of that Act he had held his present office or been employed in his present position; and 40

5 (b) Any other person to whom this Part of this Act is applied by the Minister of Finance, being in every such case a person in receipt of remuneration from public moneys within the meaning of the Public Revenues Act, 1926, or a person remunerated from grants made from such public moneys.

10 4. Where the rate of the salary payable to any person to whom this Part of this Act applies in respect of any office held by him is fixed by statute the rate appropriate to that office is hereby increased, as from the thirty-first day of March, nineteen hundred and thirty-four, by an amount equal to *five* per centum thereof.

Increases where rates of salary fixed by statute.

15 5. Where the rate of the salary payable to any person to whom this Part of this Act applies in respect of any office or position held by him is fixed by any scheme of classification prescribed under the authority of any Act, the rate appropriate to that office or position is hereby increased as from the thirty-first day of March, nineteen hundred and thirty-four, by an amount equal to *five* per centum of the rate of salary that, pursuant to such scheme of classification, was payable as on the first day of April, nineteen hundred and thirty-four, in respect of such office or position.

Increases where rates of salary fixed by scheme of classification.

25 6. Where the rate of the salary payable to any person to whom this Part of this Act applies in respect of any office or position held by him is not fixed by statute or by a scheme of classification prescribed under the authority of any Act, as mentioned in section *four* or in section *five* hereof, the following special provisions shall apply, namely:—

Increases where rates of salary not fixed by statute or by scheme of classification.

35 (a) If the holder of any such office or position on the passing of this Act has not since the thirty-first day of March, nineteen hundred and thirty-four, received any increase in the rate of his salary, the rate of his salary in respect of that office or position is hereby increased as from that date by an amount equal to *five* per centum thereof:

40 (b) If the holder of any such office or position on the passing of this Act has since the thirty-first day of March, nineteen hundred and thirty-four, received an increase in the rate of his salary,

not exceeding *five* per centum thereof, the rate of his salary in respect of that office or position shall in lieu of such increase be deemed to have been increased as from that date by an amount equal to *five* per centum of his salary on that date. If any increase received as aforesaid exceeds *five* per centum of the rate of salary as at the thirty-first day of March, nineteen hundred and thirty-four,—

(i) The rate of salary as from that date to the date of such increase is hereby increased by an amount equal to *five* per centum of the rate on the first-mentioned date; and

(ii) The rate of salary as at the passing of this Act shall, if the Minister of Finance so determines, be increased as from a date to be fixed by the Minister, being not earlier than the thirty-first day of March, nineteen hundred and thirty-four, by such amount, not exceeding *five* per centum thereof, as the Minister of Finance, taking into consideration all the circumstances of the case, may deem equitable :

(c) If the holder of any such office or position on the passing of this Act has been appointed to that office or position since the thirty-first day of March, nineteen hundred and thirty-four, the Minister of Finance shall determine the rate of the increase (if any), not exceeding in any case *five* per centum of the rate of his salary as at the passing of this Act, which the holder of such office or position shall receive under this Part of this Act. Where any such increase is granted, the Minister of Finance shall also determine the date, being not earlier than the date of appointment, on which such increase shall take effect.

7. Where the salary of any person to whom this Part of this Act applies is calculated at an annual rate, and an exact calculation of the increase of salary provided for by this Act would produce an annual salary including an amount less than one shilling, the actual rate of the increased salary shall be fixed so as to include the nearest shilling above the rate calculated exactly.

In calculating annual rates of salary broken amounts of one shilling to be disregarded.

8. All rates of salaries which by any Act or by any scheme of classification are appropriate to any office or position shall be deemed to be increased by the amount of any increase effected by or pursuant to this Part of this Act in the rate of remuneration of any person holding such office or position, or, in the case of any office or position that is vacant on the passing of this Act, that would have been effected if any person were holding such office or position on the passing of this Act.

Prescribed rates of salaries to be altered in accordance with this Part.

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

Regulations.

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

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

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

(2) Every such Order in Council shall have effect according to its tenor from a date to be specified therein, being not earlier than the first day of April, nineteen hundred and thirty-four.

11. All increases of salaries provided for in the foregoing provisions of this Part of this Act may, notwithstanding anything to the contrary in any other Act, be paid forthwith after the passing of this Act in anticipation of appropriation by Parliament.

Increases of salaries herein provided for may be paid forthwith.

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

Questions in dispute to be settled by Minister of Finance.

PART II.

PENSIONS.

This Part to be read with Pensions Act, 1926.

See Reprint of Statutes, Vol. VI, p. 760

13. (1) This Part of this Act shall be read together with and deemed part of the Pensions Act, 1926 (hereinafter in this Part referred to as the principal Act).

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(2) This Part of this Act shall be deemed to have come into force on the *first* day of April, nineteen hundred and thirty-four.

Old-age Pensions.

Increasing rates of old-age pensions.

14. (1) Section nine of the principal Act, as amended by section seventeen of the National Expenditure Adjustment Act, 1932, is hereby further amended by omitting from subsection one the words "forty pounds nineteen shillings", and substituting the words "forty-three pounds", and by omitting from paragraph (a) of the same subsection the words "thirty-nine pounds", and substituting the words "forty-one pounds".

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(2) Section thirteen of the principal Act, as amended by section seventeen of the National Expenditure Adjustment Act, 1932, is hereby further amended by omitting from the proviso to paragraph (b) of subsection one the words "one hundred and twenty-one pounds", and substituting the words "one hundred and twenty-seven pounds".

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Consequential repeal.

(3) Section seventeen of the National Expenditure Adjustment Act, 1932, is hereby repealed.

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South African War Pensions.

Increasing rates of South African war pensions.

15. (1) Section forty-five of the principal Act, as amended by section twenty-one of the National Expenditure Adjustment Act, 1932, is hereby further amended by omitting from subsection one the words "seventy-nine pounds nineteen shillings", and substituting the words "eighty-four pounds".

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Consequential repeal.

(2) Section twenty-one of the National Expenditure Adjustment Act, 1932, is hereby repealed.

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PART III.

MISCELLANEOUS.

16. (1) During the financial year ending on the thirty-first day of March, nineteen hundred and thirty-five, there may be retained in the Consolidated Fund for the purposes thereof such amount or amounts, not exceeding in all the sum of five hundred thousand pounds, as the Minister of Finance directs, out of the net revenues derived during that year from Customs duty on motor-spirits, and otherwise payable pursuant to paragraph (a) of subsection one of section nine of the Motor-spirits Taxation Act, 1927, into the Revenue Fund of the Main Highways Account established under the Main Highways Act, 1922. Before giving any direction for the purposes of this section the Minister of Finance shall take into consideration the estimated expenditure from the Revenue Fund of the Main Highways Account for the financial year aforesaid, and no direction shall be given by the Minister that would reduce the amount which in his opinion is necessary to meet the proper requirements of that Fund.

Authorizing retention in Consolidated Fund during current financial year of portion of revenue from motor-spirits taxation otherwise payable into Main Highways Revenue Fund.
See Reprint of Statutes, Vol. VII, p. 211; Vol. III, p. 693

(2) Section thirty-seven of the Finance Act, 1932, and section seven of the Finance Act, 1932-33 (No. 2), are hereby repealed.

Repeals.

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

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

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