

Right Hon. Mr. Nash

FINANCE (No. 2)

ANALYSIS

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A BILL INTITULED

**AN ACT to Make Provision With Respect to Public Title,
Finance and Other Matters.**

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 Finance Act (No. 2), Short Title, 1949.

Exempting gifts to Canterbury International Air Race Council from gift duty. See Reprint of Statutes, Vol. VII, p. 354

2. (1) Notwithstanding anything to the contrary in the Death Duties Act, 1921, no gift duty shall be payable in respect of a gift of any property to the Canterbury International Air Race Council for the purposes of an international air race from England to New Zealand to be held in the year nineteen hundred and fifty-three. 5

(2) This section shall apply to gifts made before the passing of this Act and to gifts made after the passing of this Act and before the first day of January, nineteen hundred and fifty-four. 10

Extending exemption from gift duty on gifts of food and clothing for Great Britain. 1947, No. 45

3. Section seventeen of the Finance Act (No. 2), 1947, is hereby amended by omitting from paragraph (b) the words "first day of January, nineteen hundred and fifty", and substituting the words "first day of January, nineteen hundred and fifty-two". 15

Amusements-tax

Exemptions from amusements-tax. See Reprint of Statutes, Vol. VII, p. 478

4. (1) The Amusements-tax Act, 1922, is hereby amended by repealing section seven, and substituting the following section:—

"7. (1) Amusements-tax shall not be charged in respect of admission to— 20

"(a) Any show promoted by any agricultural or pastoral society, or by any horticultural or poultry society, if the proceeds are devoted to the objects of the society: 25

"(b) Any entertainment the proceeds or the net proceeds of which are devoted to charitable, philanthropic, patriotic, or educational purposes, if the persons performing at the entertainment and the promoters and producers thereof give their services without fee or reward or other pecuniary consideration, and if, in any case where the net proceeds only are so disposed of, the Commissioner is satisfied that the expenses incurred in connection with the entertainment are reasonable: 30 35

"(c) Any entertainment being a game or sport conducted solely for the recreation of the participants or the entertainment of the general public, if no person participating in the game or sport receives in connection with the game or sport any fee or reward or other pecuniary consideration, and if the entertainment is conducted, controlled, or promoted by the 40 45

national body controlling the game or sport or by a properly constituted body affiliated to the national body and subject to its control, and if the proceeds or the net proceeds of the entertainment are devoted to the promotion or furtherance of the game or sport:

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“Provided that this paragraph shall apply in respect of any game played by teams notwithstanding that not more than one member of any team participating in the entertainment receives a fee or reward or other pecuniary consideration in connection with the game:

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“(d) Any band contest:

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“(e) Any entertainment promoted, conducted, or controlled by the National Council of Adult Education or by a Regional Council of Adult Education, if the net proceeds are devoted to cultural and educational purposes in a manner approved by the National Council of Adult Education:

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“(f) Any entertainment promoted by any society or institution not established for profit, not being an entertainment to which any of the foregoing paragraphs applies, if the proceeds or the net proceeds are devoted to the objects of the society or institution and if, in any case where the net proceeds only are so disposed of, the Commissioner is satisfied that the expenses incurred in connection with the entertainment are reasonable.

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“(2) Nothing in this section shall be construed to exempt any persons from the payment of amusements-tax in respect of admission to any horse-race or dog-race meeting.”

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(2) Section twenty-two of the Finance Act, 1937, is hereby consequentially repealed.

1937, No. 17

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

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5. No amusements-tax under the Amusements-tax Act, 1922, shall be charged in respect of admission to the British Empire Games to be held in the year nineteen hundred and fifty, or to any games held in connection with the Canterbury centennial celebrations.

British Empire Games and Canterbury Centennial Games exempted from amusements-tax.

See Reprint of Statutes, Vol. VII, p. 476

Previous losses to be deducted from profits of Public Trust Office before payments made into Public Account.

See Reprint of Statutes, Vol. VIII, p. 1029

Travelling-expenses of members of certain bodies. 1945, No. 26

1945, No. 33

1947, No. 43

Empowering local authorities to expend moneys in connection with Canterbury centennial celebrations.

6. Section twenty-four of the Finance Act, 1929, is hereby amended by adding to subsection one the following proviso:—

“ Provided that, for the purpose of computing the amount to be paid into the Public Account in respect of the financial year ending on the thirty-first day of March, nineteen hundred and fifty, or any subsequent financial year, the profit disclosed for any such year shall be deemed to be reduced by the amount of the losses disclosed by the Profit and Loss Account for any previous financial year (not earlier than the year that ended on the thirty-first day of March, nineteen hundred and forty-seven), or, as the case may be, by so much of those losses as has not been deducted under this proviso from the profit disclosed for any previous financial year.”

7. (1) The New Zealand Council for Educational Research Act, 1945, is hereby amended as follows:—

(a) By omitting from section twenty-two all words after the words “ travelling allowances and expenses ”, and substituting the words “ at such rates as may from time to time be approved by the Minister of Finance ”:

(b) By repealing paragraph (f) of subsection one of section twenty-three.

(2) Section twelve of the Ngarimu V.C. and 28th (Maori) Battalion Memorial Scholarship Fund Act, 1945, is hereby amended by omitting the words “ in accordance with the Travelling-allowance Regulations 1941 ”.

(3) The Adult Education Act, 1947, is hereby amended as follows:—

(a) By omitting from section twenty all words after the words “ travelling allowances and expenses ”, and substituting the words “ at such rates as may from time to time be approved by the Minister of Finance ”:

(b) By repealing paragraph (d) of subsection one of section twenty-one.

8. It shall be lawful and be deemed to have been lawful for any local authority or public body whose district lies wholly or partly within the boundaries of the Provincial District of Canterbury to expend moneys out of its general fund or account towards celebrating and

commemorating the hundredth anniversary of the settlement of Canterbury, and in connection with the establishment of a centennial memorial or centennial memorials, and to make grants to the body known as the
 5 Canterbury-New Zealand Centennial Association, Incorporated, for any such purpose.

9. (1) In this section—

“ Council ” means the Henderson Borough Council:

10 “ Warrant ” means the warrant issued on the seventh day of July, nineteen hundred and forty-one, under section one hundred and thirty-five of the Public Works Act, 1928, authorizing the Minister of Works to construct
 15 a bridge over the Oratia Stream at Henderson (together with approaches thereto).

Henderson
 Borough
 Council
 authorized to
 construct
 approaches to
 View Road
 Bridge.
Gazette, 1941,
 Vol. II, p. 2099
 See Reprint
 of Statutes,
 Vol. VII, p. 686

(2) The warrant shall be deemed to be amended so as to authorize the Council to construct the approaches to the bridge and incidental matters as shown on the plan
 20 marked P.W.D. 130048 deposited in the office of the Minister of Works at Wellington.

(3) The control of the bridge is hereby vested in the Council, but nothing herein contained shall limit the power of the Governor-General at any time hereafter to
 25 make other provision in respect of the control of the bridge under section one hundred and thirty-six of the Public Works Act, 1928.

10. (1) Where an agreement has, whether before or after the passing of this Act, been entered into through
 30 the Accommodation Bureau of the Auckland Provincial Public Relations Office, Incorporated, for the letting of any dwellinghouse for a term not exceeding one month commencing not earlier than the twenty-third day of
 35 January, nineteen hundred and fifty, and not later than the eleventh day of February, nineteen hundred and fifty, to a tenant who is visiting Auckland for the purpose of attending the British Empire Games, the following provisions shall apply:—

Special
 provisions as
 to tenancies of
 dwellinghouses
 for visitors to
 British Empire
 Games.

(a) The Tenancy Act, 1948, shall not apply to the
 40 premises so let or to any part thereof in respect of the tenancy or of any subletting by the tenant, except as hereinafter provided:

1948, No. 76

(b) Where the tenant or any person claiming under
 45 or through the tenant is in occupation of the premises or of any part thereof after the end of the term so agreed upon, the landlord or his duly authorized agent may recover possession

thereof in the manner prescribed by section fifty-one of the Tenancy Act, 1948, as if the tenant or other person were in occupation of the premises in contravention of section fifty of that Act, and the provisions of the said section fifty-one shall, with the necessary modifications, apply accordingly. 5

(2) For the purposes of this section, a certificate given by or on behalf of the Auckland Provincial Public Relations Office, Incorporated, that any agreement has been entered into through its Accommodation Bureau in accordance with this section, and as to the terms of any such agreement, shall be conclusive evidence of the facts stated in the certificate. 10

Application of fees, &c., received by Engineers Registration Board.

See Reprint of Statutes, Vol. I, p. 381

11. (1) This section shall be read together with and deemed part of the Engineers Registration Act, 1924 (hereinafter referred to as the principal Act). 15

(2) The Registrar shall take and receive all moneys payable to the Board under this Act.

(3) Until the prescribed fee has been paid the Registrar may decline to do any act, or to permit any act to be done, or to receive any document in respect of which that fee is payable. 20

(4) All fees and other moneys payable under the principal Act in respect of any period after the thirty-first day of March, nineteen hundred and fifty, shall, notwithstanding that they may be received before that date, be paid forthwith into a bank approved by the Board, to the credit of an account to be called the Engineers Registration Board Account, and all expenses incurred in the administration of the principal Act in respect of any period after that date shall be paid from that account. 25 30

(5) All moneys received under this section may be applied by the Board as follows:— 35

(a) In the payment of the expenses incurred by the Board in respect of the principal Act, including the remuneration of the Registrar and other officers and servants of the Board, and the cost of the audit of its accounts: 40

(b) In payment of any fees, allowances, or travelling-expenses payable in accordance with the principal Act to members of the Board:

- (c) In payment of any fees payable to assessors on appeals, as prescribed by regulations under the principal Act:
- 5 (d) In payment for publications, office accommodation, office equipment, and materials deemed necessary by the Board for carrying out its duties under the principal Act:
- (e) In payment of expenses for the setting, conducting, and marking of examinations conducted by the Board:
- 10 (f) Otherwise for the payment of any expenditure lawfully incurred by the Board.

(6) The Board may from time to time, as it thinks fit, invest any moneys not for the time being required for any of the purposes mentioned in the *last preceding* subsection by depositing them in the Post Office Savings-bank or in any bank or other institution authorized to receive moneys on deposit.

(7) The Board shall keep full and correct accounts of all moneys received and expended by it, and the accounts shall be audited by the Audit Office, and for that purpose the Board shall be deemed to be a local authority within the meaning of Part XIV of the Public Revenues Act, 1926.

25 (8) The Board shall, as soon as possible after the end of every financial year, cause the accounts of the Board for that financial year to be balanced and full and true statements and accounts of all the moneys received and expended by the Board during that year, and of the assets and liabilities of the Board at the end of that year, to be prepared and submitted to the Audit Office.

30 (9) Section fifteen of the principal Act is hereby consequentially repealed save in so far as it relates to fees and other moneys due, and expenses incurred, under the principal Act in respect of any period before the first day of April, nineteen hundred and fifty, whether received or paid before or after that date.

35 **12.** (1) Section fifty-one of the War Pensions Act, 1943, as amended by section seven of the War Pensions Amendment Act, 1947, is hereby further amended as follows:—

- (a) By omitting from subparagraph (i) of paragraph (d) the words “three pounds ten shillings”, and substituting the words “three pounds fifteen shillings”;

See Reprint
of Statutes,
Vol. VII, p. 56

Increasing
rate of
economic war
pensions.
1943, No. 22
1947, No. 26

(b) By omitting from subparagraph (ii) of paragraph (d) the words "two pounds five shillings", and substituting the words "two pounds ten shillings".

(2) This section shall be deemed to have come into force on the first day of June, nineteen hundred and forty-nine. 5