

*This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.*

*House of Representatives,  
24th November, 1937.*

*Hon. Mr. Nash.*

## FINANCE.

### ANALYSIS.

Title.	<i>General.</i>
1. Short Title.	9. Minister of Finance may authorize the making of necessary adjustments in public accounts.
PART I.	
PROVISIONS CONSEQUENTIAL ON ESTABLISHMENT OF STATE ADVANCES CORPORATION.	10. Consequential repeals and amendments of existing legislation.
2. Date of commencement of this Part.	PART II.
<i>As to State Advances Office.</i>	PUBLIC REVENUES AND LOANS.
3. Office of State Advances Superintendent abolished.	11. Empowering Minister of Finance to borrow £6,000,000 for certain public works.
4. State Advances Account abolished.	12. Empowering Minister of Finance to borrow £2,000,000 for construction of main highways.
5. Disposition of real and personal property of Superintendent.	13. Fixing retiring age of Controller and Auditor-General.
<i>As to Discharged Soldiers Settlement Acts.</i>	14. Provision for exercise of functions of Controller and Auditor-General during vacancy in office.
6. Discharged Soldiers Settlement Account abolished.	15. Minister of Finance may delegate certain statutory functions to Secretary of Treasury.
<i>As to Rural Advances Act, 1926.</i>	16. Increasing limits of amounts chargeable against "General Imprest" and "General Services".
7. Securities issued under Rural Advances Act, 1926, to be charged on public revenues.	17. Increasing limit of unauthorized expenditure under Public Revenues Act, 1926. Repeal.
<i>As to Repayment of Public Debt Act, 1925.</i>	18. As to issue of Government securities in payment for land purchased or compulsorily acquired.
8. Portion of stock issued to Minister of Finance by State Advances Corporation may be used for repayment of public debt.	

19. Section 6 of Finance Act, 1932 (No. 2), extended.
20. Appointment of special committee to consider claims for relief, on grounds of hardship, in respect of land-tax levied for two years ending 31st March, 1938.
21. In certain cases, new companies to be liable for tax payable by former companies consisting of substantially the same shareholders.
22. Exemption from amusements-tax in respect of entertainments promoted by societies not established for profit.
23. Conveyances of workers' dwellings by local authorities may be exempted from stamp duty.
24. Portion of totalizer duty to be payable to racing clubs in respect of period 1st August, 1937, to 31st July, 1938.
25. Authorizing payment of subsidies to Hospital Boards in respect of contributions from local authorities. Consequential repeal.
26. Section 28 of Finance Act, 1936, extended.
27. As to annuities and other interests included in final balances of estates of deceased persons.
28. Section 17 of Customs Act, 1913, amended.
29. Amending provisions as to occasional absences from New Zealand of applicants for invalidity pensions.
30. Extension of application of provisions as to invalidity pensions.
31. Special provisions with respect to rate of invalidity pension that may be granted to person in receipt of an overseas pension.
32. Payments received by recipients of military decorations awarded for gallantry not to be treated as income for purposes of Pensions Acts.
33. Authorizing additional payments in respect of dairy-produce exported after 31st July, 1937, and before the making of the Dairy-produce Export Prices Order (No. 2) 1937.
34. Authorizing additional payments from Dairy Industry Account in respect of cheese exported not later than 31st July, 1937.
35. Authorizing payment out of Dairy Industry Account of accumulated deductions made from price of butter for purpose of equalizing the price of butter-boxes.
36. Authorizing payment for certain dairy-produce exported before 31st July, 1937, at rates fixed in respect of dairy-produce exported after that date.
37. Validating the purchase by the Government, for the purposes of the Primary Products Marketing Department, of Picot Bros., Ltd., and of Picots, Palmerston North, Ltd.
38. Authorizing payment to manufacturers supplying butter in Wellington Marketing District of difference between original parity value and amended parity value.
39. Authorizing Dairy Board to expend moneys for research or other work in relation to dairy-stock or dairy-produce.
40. Validating contribution by Dairy Board towards cost of supplying milk to school-children.
41. As to levy on dairy-produce imposed by New Zealand Dairy Board.

## PART IV.

## LOCAL AUTHORITIES AND PUBLIC BODIES.

42. Oamaru Harbour Board's conversion loan guaranteed by Government. Repeal.
43. County Councils may consolidate special rates and thereafter raise loans for benefit of defined areas without poll of ratepayers.
44. Local Government Loans Board may authorize Electric-power Board to dispense with or modify guarantees given in respect of loans raised by it.
45. Section 47 of Finance Act, 1929, amended.
46. Section 44 of Finance Act, 1936, extended.
47. Local authorities may promote Bills. Repeals.

## PART V.

## MISCELLANEOUS.

48. For purposes of Civil List Act, first meeting of Parliament in 1938 deemed to be commencement of new session. Repeal.
49. Disqualification provisions as to members of General Assembly not applicable in certain cases.
50. Validating expenditure in connection with passages of wives and families of personnel of H.M.S. "Diomedé".

51. Validating expenditure by local authorities in connection with visit of Australian Naval Squadron.	57. Validating payment out of Native Trustee's Account towards cost of memorial to late Sir James Carroll.
52. Validating expenditure of local authorities in connection with flight of Miss Jean Batten.	58. Margin of security for investments of Public Service Superannuation Fund.
53. Validating payment by trustees of Dunedin Savings-bank to Methodist Central Mission.	59. Repeal.
54. Authorizing trustees of Auckland Savings-bank to make grant to Auckland branch of Y.M.C.A.	60. Repeal.
55. Validation of appointments of staff of Wairarapa College.	61. Subsidy to Massey Agricultural College increased.
56. Persons negotiating contracts of insurance deemed to be agents of the insurer for purposes of Insurance Companies' Deposits Acts.	62. Providing for reduction of school fees in certain cases.
	63. Except in special cases, tenants of dwellinghouses subject to Fair Rents Act not to be ejected unless alternative accommodation available.
	Schedules.

## A BILL INTITULED

AN ACT to make Provision with respect to Public Finance and other Matters.

Title.

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, 1937.

Short Title.

## PART I.

10 PROVISIONS CONSEQUENTIAL ON ESTABLISHMENT OF STATE ADVANCES CORPORATION.

2. This Part of this Act shall come into force on the *thirty-first* day of *March*, nineteen hundred and *thirty-eight*.

Date of commencement of this Part.

*As to State Advances Office.*

15 3. (1) The office of the State Advances Superintendent is hereby abolished.

Office of State Advances Superintendent abolished.

20 (2) Any subsisting powers, functions, duties, or obligations of the Superintendent may, after the commencement of this Part of this Act, be exercised or performed by the Secretary to the Treasury, or by an Assistant Secretary to the Treasury acting for the Secretary.

25 (3) Any actions commenced by the Superintendent before the date of the commencement of this Part of this Act, and not then completed, may be continued as if they had been commenced by the Secretary to the

- Treasury acting on behalf of the Crown, and any actions commenced against the Superintendent before that date and not then completed may be continued as if they were claims commenced under the Crown Suits Act, 1908, against His Majesty. 5
- (4) Judicial notice shall be taken in all Courts of the signature of the Secretary to the Treasury, or of any Assistant Secretary, purporting to act under the authority conferred by this section.
- (5) The abolition of the office of the State Advances Superintendent, or the repeal or amendment of any enactment by this Part of this Act, shall not in any way affect the rights of any mortgagor under a mortgage granted to the Superintendent or in any way affect any of the powers, rights, privileges, or discretions conferred on the State Advances Corporation by section thirty-seven of the State Advances Corporation Act, 1934-35, or any exemption or protection enjoyed by the Corporation by virtue of section forty-seven of that Act. 10 15
- 1934-35, No. 42
- State Advances Account abolished. 4. (1) The State Advances Account is hereby abolished. 20
- (2) All moneys in the State Advances Account on the commencement of this Part of this Act shall, without further authority than this section, be transferred to the Public Account. 25
- (3) All moneys which, if this section had not been passed, would hereafter be payable into the State Advances Account shall, when received, be paid into the Public Account, and all moneys which, if this section had not been passed, would hereafter be payable out of the State Advances Account shall be paid out of the Public Account. 30
- Disposition of real and personal property of Superintendent. 5. (1) All land vested in the Superintendent at the commencement of this Part of this Act is hereby declared to be vested in His Majesty the King, without transfer or conveyance, and shall be deemed to be Crown land subject to the Land Act, 1924: 35
- See Reprint of Statutes, Vol. IV, p. 688
- Provided that nothing in sections one hundred and thirty-six to one hundred and forty-three of the said Act shall apply with respect to any land to which this section relates. 40
- (2) All other property of the Superintendent, as at the commencement of this Part of this Act, is hereby declared to be the property of the Crown and may be sold or otherwise disposed of as the Minister of Finance may from time to time direct. 45

*As to Discharged Soldiers Settlement Acts.*

6. (1) The Discharged Soldiers Settlement Account (being a separate account established within the Public Account by section eight of the Discharged Soldiers Settlement Act, 1915) is hereby abolished.

Discharged  
Soldiers  
Settlement  
Account  
abolished.

(2) All moneys standing to the credit of the Discharged Soldiers Settlement Account on the commencement of this Part of this Act shall, without further authority than this section, be credited to such other account or accounts within the Public Account as the Minister of Finance may determine.

See Reprint  
of Statutes,  
Vol. IV, p. 968

(3) All moneys which, if this section had not been passed, would hereafter be credited to the Discharged Soldiers Settlement Account shall be credited to such other account or accounts within the Public Account as the Minister of Finance may determine, and all moneys which, if this section had not been passed, would hereafter be charged against the Discharged Soldiers Settlement Account shall be charged against such other account or accounts within the Public Account as the Minister of Finance may determine.

(4) Any freehold land heretofore acquired by His Majesty as the mortgagee under any mortgage securing moneys advanced under the Discharged Soldiers Settlement Act, 1915, or under any amendment thereof, shall, if unoccupied at the commencement of this Part of this Act, be thereupon deemed to be Crown land subject to the Land Act, 1924, and any such land which hereafter becomes unoccupied shall, on becoming unoccupied, be deemed to be Crown land subject to the said Act:

Provided that nothing in sections one hundred and thirty-six to one hundred and forty-three or in section three hundred and fifty-seven of the said Act shall apply with respect to any land to which this section relates.

Ibid.,  
pp. 688, 786

(5) For the purposes of the *last preceding* subsection land shall be deemed to be unoccupied notwithstanding that it may be held under a temporary license or other tenure terminable by not more than one month's notice.

*As to Rural Advances Act, 1926.*

Securities issued under Rural Advances Act, 1926, to be charged on public revenues. See Reprint of Statutes, Vol. VI, p. 1043; Vol. VIII, p. 550

1932, No. 23

7. (1) All bonds, stock, or other securities heretofore issued by the Superintendent under the authority of section six of the Rural Advances Act, 1926, and not redeemed before the commencement of this Part of this Act, shall hereafter be deemed to be charged upon the public revenues of New Zealand, but the moneys secured thereby shall not by the operation of this section be deemed to be part of the public debt within the meaning of the Repayment of the Public Debt Act, 1925. 5 10

(2) The provisions of the New Zealand Loans Act, 1932, shall hereafter apply with respect to all such bonds, stock, and other securities.

*As to Repayment of Public Debt Act, 1925.*

Portion of stock issued to Minister of Finance by State Advances Corporation may be used for repayment of public debt. See Reprint of Statutes, Vol. VI, p. 1043 1934-35, No. 42 1936, No. 12

1932, No. 23

8. (1) In this section the expression "public debt" has the same meaning as in the Repayment of the Public Debt Act, 1925. 15

(2) Of the stock issued to the Minister of Finance by the State Advances Corporation, pursuant to section thirty-eight of the State Advances Corporation Act, 1934-35, an amount of seven million two hundred and fifty thousand pounds shall, pending the sale thereof in accordance with the *next succeeding* subsection, be deemed to be an investment of capital moneys of the Public Debt Redemption Fund, and the interest derived therefrom shall accordingly be dealt with in the manner prescribed by section twelve of the Repayment of the Public Debt Act, 1925. 20 25

(3) The Minister of Finance may from time to time, as he thinks fit, sell the whole or any portion of the stock referred to in the *last preceding* subsection, and thereupon shall, without further authority than this section, apply the proceeds in the purchase and redemption, at or before maturity, of debentures or other securities charged on the public revenues of New Zealand in respect of the public debt. 30 35

(4) All securities so purchased and redeemed shall forthwith be cancelled in accordance with the provisions of section sixty of the New Zealand Loans Act, 1932.

*General.*

9. (1) Whenever by the operation of this Part of this Act it becomes necessary, in the opinion of the Minister of Finance, to make any financial adjustments in any account (whether within or without the Public Account) such adjustments may be made with the authority in writing of the said Minister.

Minister of Finance may authorize the making of necessary adjustments in public accounts.

(2) Any adjustment made under the authority of this section may, in accordance with the direction of the said Minister, be made to take effect either before or after the date of the commencement of this Part of this Act.

(3) The authority conferred by this section shall be in addition to and not in lieu of any other general or special authority for the adjustment of any accounts.

10. (1) The enactments referred to in the *First* Schedule hereto are hereby consequentially repealed to the extent specified in that Schedule.

Consequential repeals and amendments of existing legislation.

(2) The enactments referred to in the *Second* Schedule hereto are hereby consequentially amended in the manner indicated in that Schedule.

## PART II.

## PUBLIC REVENUES AND LOANS.

11. (1) The Minister of Finance is hereby empowered to borrow, on the security of and charged upon the public revenues of New Zealand, such sums of money as he thinks fit, not exceeding in the aggregate the sum of *six* million pounds.

Empowering Minister of Finance to borrow £6,000,000 for certain public works.

(2) The sums so borrowed shall bear interest at such rate as the Minister of Finance prescribes.

(3) All moneys borrowed under the authority of this section shall, as and when borrowed, be paid into the Public Account to the credit of the General Purposes Account of the Public Works Fund, and shall from time to time be applied, in such amounts as may be from time to time appropriated by Parliament, for the following purposes, namely:—

(a) The construction of railways and additions to open lines:

- (b) Additional rolling-stock for open lines, and such other works and purposes in connection therewith as may be authorized:
- (c) Telegraph extension:
- (d) The construction and improvement of roads, tracks, and bridges for the purpose of providing and improving means of access to any lands, developing goldfields, and such other works and purposes in connection therewith as may be authorized: 5
- (e) The construction of irrigation works: 10
- (f) The erection of public buildings, including schools: 10
- (g) Other public works, including administrative charges in respect of any public works of the classes referred to in this section. 15
- (4) This section shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1932, and the moneys herein authorized to be borrowed shall be borrowed under and subject to the provisions of that Act accordingly. 20
- 1932, No. 23
- Empowering Minister of Finance to borrow £2,000,000 for construction of main highways.
- 12.** (1) In addition to all moneys which the Minister of Finance has heretofore been authorized to borrow for the purposes of the construction or reconstruction of main highways, the said Minister may for those purposes borrow, on the security of and charged upon the public revenues of New Zealand, such sums of money as he thinks fit, not exceeding in the aggregate the sum of *two* million pounds. 25
- (2) The sums so borrowed shall bear interest at such rate as the Minister of Finance prescribes. 30
- (3) All moneys borrowed under the authority of this section shall, as and when borrowed, be paid into the Public Account to the credit of the Main Highways Account established under section thirteen of the Main Highways Act, 1922, and may from time to time be applied accordingly in accordance with appropriations by Parliament. 35
- See Reprint of Statutes, Vol. III, p. 698
- (4) This section shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1932, and the moneys herein authorized to be borrowed shall be borrowed under and subject to the provisions of that Act accordingly. 40
- 1932, No. 23



- 5 **13.** (1) Notwithstanding anything in section four of the Public Revenues Act, 1926, no person shall be appointed or shall continue to hold office as the Controller and Auditor-General after he has attained the age of sixty-five years.
- (2) The foregoing provisions of this section as to retirement from office shall apply with respect to the person holding office as the Controller and Auditor-General on the passing of this Act.
- 10 **14.** (1) On the occurrence from any cause of a vacancy in the office of the Controller and Auditor-General (whether from death, resignation, or otherwise), the Governor-General in Council may, subject to the provisions of this section, appoint the person then in office as the deputy of the Controller and Auditor-General or any other fit person to act as the Controller and Auditor-General during such vacancy.
- 15 (2) While the appointment of any person to act for the Controller and Auditor-General in accordance with this section continues in force he shall have and may exercise all the powers, duties, and functions of the Controller and Auditor-General.
- 20 (3) If any person other than the deputy of the Controller and Auditor-General is appointed under the foregoing provisions of this section to act for the Controller and Auditor-General, or if any person other than the deputy is appointed as the Controller and Auditor-General, the deputy then in office shall, without further appointment, be deemed to be the deputy of the person so appointed.
- 25 (4) Whenever there is a vacancy in the office of the Controller and Auditor-General, and no person has been appointed to act for the Controller and Auditor-General in accordance with the foregoing provisions of this section, the deputy of the Controller and Auditor-General shall have and may exercise all the powers, functions, and duties of the Controller and Auditor-General.
- 30 (5) Notwithstanding anything in the foregoing provisions of this section, no person shall have authority to act for the Controller and Auditor-General after the expiration of twelve months from the date when the office of the Controller and Auditor-General became vacant.

Fixing retiring age of Controller and Auditor-General.  
See Reprint of Statutes, Vol. VII, p. 12

Provision for exercise of functions of Controller and Auditor-General during vacancy in office.

(6) All acts done during the period commencing on the third day of March, nineteen hundred and thirty-seven, and ending on the ninth day of May, nineteen hundred and thirty-seven (when the office of Controller and Auditor-General was vacant), by the person then holding appointment as the deputy of the Controller and Auditor-General are hereby declared to have been as validly done as if he had been appointed to the office of Controller and Auditor-General immediately upon the occurrence of the vacancy therein. 5  
10

Minister of Finance may delegate certain statutory functions to Secretary of Treasury.

15. (1) Except as otherwise provided in this section, the Minister of Finance may from time to time, by writing under his hand, delegate to the Secretary to the Treasury all or any of the powers exercisable by him under the Public Revenues Act, 1926, or under any other Act: 15

Provided that unless provision to the contrary is made in any instrument of delegation under this section the person for the time being holding office as the Assistant Secretary to the Treasury or as the Second Assistant Secretary to the Treasury may exercise any of the powers delegated pursuant to this section to the Secretary to the Treasury. 20

(2) Every delegation by the Minister of Finance under this section shall be revocable at will, and no such delegation shall prevent the exercise by the Minister of any power that has been delegated by him. 25

(3) Any such delegation may be made subject to such restrictions and conditions (if any) as the said Minister thinks fit, and may be made either generally or in relation to any particular case. 30

(4) Every such delegation shall, unless and until revoked, continue in force according to its tenor, notwithstanding the fact that the Minister by whom it was made or the Secretary to the Treasury to whom it was made may have ceased to hold office, and in any such case every such delegation shall continue in force as if made by or to the successor in office of the Minister or the Secretary to the Treasury, as the case may be. 35

(5) Nothing in the foregoing provisions of this section shall authorize the delegation by the Minister of Finance of his authority to borrow any moneys, or of any powers conferred on him by section fifty-two or section fifty-three of the New Zealand Loans Act, 1932 (relating to the terms on which loans may be raised under that Act). 40  
45

16. (1) Section fifty-six of the Public Revenues Act, 1926, is hereby amended by omitting from the proviso to subsection one the words "one hundred and fifty thousand", and substituting the words "six hundred  
5 thousand".
- (2) Section eighty of the Public Revenues Act, 1926, is hereby amended by omitting from the proviso to subsection one the words "five hundred thousand", and substituting the words "seven hundred and fifty  
10 thousand".
- (3) This section shall be deemed to have come into force on the first day of April, nineteen hundred and thirty-seven.
17. (1) Subsection three of section fifty-eight of the  
15 Public Revenues Act, 1926, as amended by section five of the Finance Act, 1932, is hereby further amended by omitting the words "two hundred and fifty thousand pounds", and substituting the words "five hundred thousand pounds".
- (2) Section five of the Finance Act, 1932, is hereby  
20 consequentially repealed.
- (3) This section shall be deemed to have come into force on the first day of April, nineteen hundred and thirty-seven.
- 25 18. (1) Section one hundred and forty-nine of the Public Revenues Act, 1926, is hereby amended by omitting therefrom the word "debentures" wherever it occurs, and substituting in each case the word "securities".
- (2) The said section is hereby further amended by  
30 repealing subsection three, and substituting the following subsection:—
- "(3) All securities issued under this section shall bear interest at a rate to be fixed in that behalf by the  
35 Minister of Finance, being not less than *three* per centum per annum and not more than *five* per centum per annum in any case."
- (3) The term "securities" as used in the said section one hundred and forty-nine, as amended by the foregoing provisions of this section, has the same  
40 meaning as in the New Zealand Loans Act, 1932.
19. Section six of the Finance Act, 1932 (No. 2), is hereby amended by omitting the words "within the Public Account", and substituting the words "(whether within or without the Public Account)".

Increasing limits of amounts chargeable against "General Imprest" and "General Services".  
See Reprint of Statutes, Vol. VII, pp. 31, 41

Increasing limit of unauthorized expenditure under Public Revenues Act, 1926.

Ibid., p. 33  
1932, No. 11

Repeal.

As to issue of Government securities in payment for land purchased or compulsorily acquired.

1932, No. 23

Section 6 of Finance Act, 1932 (No. 2), extended.

1932, No. 30

Appointment of special committee to consider claims for relief, on grounds of hardship, in respect of land-tax levied for two years ending 31st March, 1938.

20. (1) There is hereby established a special committee to consider and make recommendations, in accordance with this section, in respect of claims that may be received by the Commissioner of Taxes on or before the thirty-first day of January, nineteen hundred and thirty-eight, or within such extended time as the Minister of Finance may in any case allow, for the relief of any taxpayer on the ground of hardship from his liability in whole or in part to land-tax imposed for the year ended the thirty-first day of March, nineteen hundred and thirty-seven, or the year ending the thirty-first day of March, nineteen hundred and thirty-eight.

(2) The aforesaid special committee shall consist of—

- (a) The Commissioner of Taxes;
- (b) The Solicitor-General; and
- (c) The Secretary to the Treasury.

(3) In the absence from any meeting of the committee of any of the aforesaid members, any officer of the Department controlled by him may, with his authority, attend such meeting in his stead, and for the purposes of that meeting shall be deemed to be a member of the committee.

(4) The committee shall consider all claims made in accordance with subsection *one* of this section, and, if in any case it is of opinion that the exaction of the full amount of the land-tax to which the claim relates has entailed or would entail serious hardship to the taxpayer, may recommend to the Minister of Finance that relief be granted to the taxpayer in one or more of the following ways, namely:—

- (a) By the remission of the whole or part of such land-tax; or
- (b) Where the tax has been already paid, in whole or in part, by the refund to the taxpayer of the whole or any part of the tax that has been paid; or
- (c) By the extension, in respect of the whole or of any part of the amount of the tax, of the period of twenty-one days allowed by section one hundred and thirty-five of the Land and Income Tax Act, 1923, for payment of the tax without incurring liability for additional tax.

(5) For the purpose of considering any claim under this section, the committee shall have free access to all records under the control of the Commissioner relating to the taxpayer.

5 (6) On receipt by the Minister of the recommendations of the committee, he may refer the matter back to the committee for further consideration and recommendation, or he may authorize the Commissioner to grant to the taxpayer, in whole or in part, any relief  
10 recommended by the committee, but shall not authorize that any relief be granted in excess of the recommendations of the committee.

(7) For the purposes of the foregoing provisions of this section any recommendation made by not less than  
15 two members of the committee shall be deemed to be a recommendation of the committee.

(8) Any refund of land-tax authorized by the Minister in accordance with the foregoing provisions of this section may be made without further appropriation  
20 than this section.

(9) Nothing in this section shall affect the powers of the Commissioner under section one hundred and sixty-nine of the Land and Income Tax Act, 1923.

21. (1) In this section—

25 “Company” means a New Zealand company or a foreign company within the meaning of the Land and Income Tax Act, 1923 (hereinafter in this section referred to as the said Act):

30 “New company” means a company carrying on business in New Zealand and consisting substantially of the same shareholders as an original company or being under the control of the same persons as an original company:

35 “Original company” means a company which, having at any time carried on business in New Zealand, has, whether before or after the passing of this Act, ceased to carry on business in New Zealand; and includes any such company that has been wound up.

40 (2) For the purposes of this section a new company shall be deemed to consist substantially of the same shareholders as an original company if not less than one-half of the paid-up capital of the new company is held by or on behalf of shareholders in the original

In certain cases, new companies to be liable for tax payable by former companies consisting of substantially the same shareholders. See Reprint of Statutes, Vol. VII, p. 271

company. Shares in one company held by or on behalf of another company shall for the purposes of this subsection be deemed to be held by the shareholders in the last-mentioned company.

(3) Where an original company within the meaning of this section has been wound up its shareholders and directors, as on the commencement of its winding-up, shall respectively be deemed to be the shareholders and the persons having the control of the company for the purposes of this section. 5  
10

(4) Where an original company as hereinbefore defined was, when it ceased to carry on business in New Zealand, liable under the said Act for any land-tax or income-tax or was liable to be assessed for any such tax, and such tax has not been paid, the new company shall, for the purposes of the said Act, be deemed to be the agent of the original company and shall be liable for all tax payable by the original company. It shall also be liable for all tax for which the original company would have been liable if it had continued to carry on business in New Zealand. 15  
20

(5) For the purposes of the foregoing provisions of this section, the Waihi Gold Mining Company, Limited, shall be deemed to be an original company, and in relation thereto the Martha Gold Mining Company (Waihi), Limited, shall be deemed to be a new company. The taxable income derived by the original company in the year ended on the thirty-first day of March, nineteen hundred and thirty-six, shall be deemed to be the sum of ninety-one thousand eight hundred and sixty-six pounds fifteen shillings (in New Zealand currency), being the amount of the dividends declared by that company in the month of May, nineteen hundred and thirty-five, and the new company is hereby declared to be the agent of the original company for the purposes of the said Act and to be liable accordingly for income-tax in respect of the said amount of taxable income. The due date of the tax payable as aforesaid by the Martha Gold Mining Company (Waihi), Limited, shall, for the purposes of section one hundred and thirty-five of the said Act, be the thirty-first day of January, nineteen hundred and thirty-eight. 25  
30  
35  
40

22. Section seven of the Amusements Tax Act, 1922, is hereby amended by omitting from paragraph (b) of subsection one the words "or to the purposes of any society or institution not established for profit", and by

5 adding the following paragraph:—

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

Exemption from amusements-tax in respect of entertainments promoted by societies not established for profit.

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

23. (1) Where under the authority of any Act a local authority has, whether before or after the passing of this Act, erected any dwellinghouse in pursuance of a scheme for the provision of workers' dwellings and hereafter sells the same the Minister of Finance may, by writing under his hand, exempt the instrument of conveyance executed in respect of such sale from conveyance duty under Part IV of the Stamp Duties Act, 1923.

Conveyances of workers' dwellings by local authorities may be exempted from stamp duty.

Ibid., p. 423

(2) For the purposes of this section the term "local authority" means a Borough Council, County Council, Town Board, or Road Board.

24. In respect of the period beginning on the first day of August, nineteen hundred and thirty-seven, and ending on the thirty-first day of July, nineteen hundred and thirty-eight, every racing club may deduct and retain for its own use from the totalizator duty payable by it under section one hundred and ninety-two of the Stamp Duties Act, 1923, as amended by subsection two of section twenty-five of the Finance Act, 1930, in connection with every race meeting or separate day of a race meeting conducted by it in that period, an amount equal to one-fifth of the amount of such duty so payable by it.

Portion of totalizator duty to be payable to racing clubs in respect of period 1st August, 1937, to 31st July, 1938.

Ibid., p. 459

25. (1) Subsidies shall be payable to Hospital Boards in accordance with this section on all contributions received by them from contributory local authorities in accordance with the provisions of the Hospitals and Charitable Institutions Act, 1926.

Authorizing payment of subsidies to Hospital Boards in respect of contributions from local authorities.

Ibid., Vol. III, p. 725

(2) Subject to the provisions of the *next succeeding* subsection, the subsidies payable in accordance with this section shall be computed as follows:—

45

(a) In respect of contributions for capital expenditure, the subsidy shall be at the rate of one pound for every one pound of such contribution:

(b) In respect of contributions for maintenance, the rate of the subsidy shall be calculated in accordance with the provisions of the Fourth Schedule to the Hospitals and Charitable Institutions Act, 1926. 5

(3) Notwithstanding anything in the foregoing provisions of this section, the Minister of Finance may, for any reason that he deems sufficient, reduce the rate or the amount of the subsidy that would be payable to any Hospital Board in any year if such subsidy were computed in accordance with the *last preceding* subsection. 15

(4) Subsidies under this section shall be paid out of moneys to be appropriated by Parliament for the purpose, and shall be payable at such times and in such manner as the Minister of Finance may from time to time determine. 20

(5) Every claim made by a Hospital Board for any sum payable by way of subsidy under this section shall be supported by a statutory declaration made by the Chairman of the Board, verifying a statement of all material particulars. 25

(6) All subsidies heretofore paid to Hospital Boards shall be deemed to have been lawfully paid if payment thereof would have been authorized by this section if it had been in force when the payment was made. 30

Consequential repeal.

(7) This section is in substitution for section forty-three of the Hospitals and Charitable Institutions Act, 1926, and that section is hereby accordingly repealed.

Section 28 of Finance Act, 1936, extended.

**26.** The provisions of section twenty-eight of the Finance Act, 1936, are hereby extended to apply to receipts heretofore or that may hereafter be given by or on behalf of any person in respect of a refund of moneys belonging to him and held on his behalf by the authorities in charge of any hospital or sanatorium or other similar institution controlled by any Department of State. 40



27. For the purposes of paragraph (g) of subsection one of section five of the Death Duties Act, 1921, where an annuity or other interest has been purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, the extent of any beneficial interest therein accruing or arising by survivorship or otherwise on the death of the deceased shall be ascertained and shall be deemed always to have been ascertainable without regard to any interest in expectancy that the beneficiary may have had therein before the death.
28. Section seventeen of the Customs Act, 1913, is hereby amended by omitting from subsection five thereof the words "to the officers in respect of whose services they were received", and substituting the words "into the Public Account".
29. Section seventeen of the Pensions Amendment Act, 1936, is hereby amended by repealing the proviso to paragraph (a) of subsection two thereof, and substituting the following proviso:—
- "Provided that for the purposes of this paragraph continuous residence in New Zealand shall not be deemed to have been interrupted in any of the cases following:—
- (i) In the case of a totally blind person, by any period of absence for purposes of vocational training or of medical treatment in respect of his eyes; or
- (ii) In any case, where the total period of absence does not exceed *twelve* months; or
- (iii) In any case, where the total period of absence exceeds *twelve* months, but does not exceed that period by more than one month for every year of residence in New Zealand in excess of a period of ten years computed in accordance with the foregoing provisions of this section, if the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application."
30. (1) The conditions prescribed by paragraph (b) of subsection two of section seventeen of the Pensions Amendment Act, 1936, shall not apply in the case of any applicant who was actually resident in New Zealand on the fourth day of September, nineteen hundred and thirty-six (being the date of the passing of the said Act), or to any person becoming resident in New Zealand after that date (whether before or after the passing of this Act) who has resided continuously in New Zealand for not less than twenty years immediately preceding the date of his application for a pension.

As to annuities and other interests included in final balances of estates of deceased persons.

See Reprint of Statutes, Vol. VII, p. 357

Cf. 24 & 25 Geo. V, c. 32, s. 28

Section 17 of Customs Act, 1913, amended.

See Reprint of Statutes, Vol. VII, p. 104

Amending provisions as to occasional absences from New Zealand of applicants for invalidity pensions.

1936, No. 26

Extension of application of provisions as to invalidity pensions.

1936, No. 26

(2) For the purposes of this section continuous residence in New Zealand shall not be deemed to have been interrupted in any of the cases following:—

- (a) In the case of a totally blind person, by any period of absence for purposes of vocational training or of medical treatment in respect of his eyes; or **5**
- (b) In any case, where the total period of absence does not exceed *twelve* months; or
- (c) In any case, where the total period of absence exceeds *twelve* months, but does not exceed that period by more than one month for every year of residence in New Zealand in excess of a period of twenty years computed in accordance with the foregoing provisions of this section, if the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application. **10**

Special provisions with respect to rate of invalidity pension that may be granted to person in receipt of an overseas pension.

1936, No. 26

**31.** (1) Notwithstanding anything in Part II of the Pensions Amendment Act, 1936, where application for an invalidity pension is made by any person who is in receipt of any pension granted elsewhere than in New Zealand in respect of his own disablement or in respect of the death or disablement of any other person (herein referred to as an overseas pension), an invalidity pension shall not be granted in excess of the difference (if any) between the rate of the overseas pension and the rate of the invalidity pension to which he would be entitled if this section had not been passed. **20**

(2) This section shall be deemed to have come into force on the first day of July, nineteen hundred and thirty-six (being the date of the commencement of the Pensions Amendment Act, 1936). **25**

Payments received by recipients of military decorations awarded for gallantry not to be treated as income for purposes of Pensions Acts.

1935, No. 4

See Reprint of Statutes, Vol. I, p. 438; Vol. III, p. 1124; Vol. VI, pp. 760-827

**32.** (1) Any payment received in respect of any military decoration awarded for gallantry, by the recipient of such decoration, shall not be regarded as income for the purposes of the War Pensions Act, 1915, or the Pensions Act, 1926, or the Family Allowances Act, 1926, or the War Veterans' Allowances Act, 1935. **35**

(2) For the purposes of this section the term "military decoration" has the same meaning as in the Military Decorations and Distinctive Badges Act, 1918. **40**

(3) This section shall be deemed to have come into force on the first day of April, nineteen hundred and thirty-seven. **45**

## PART III.

## DAIRY INDUSTRY ACCOUNT.

33. Whereas the Dairy-produce Export Prices Order (No. 2) 1937 (Serial Number 220/1937) purported to fix the prices to be paid in respect of all butter and cheese exported after the thirty-first day of July, nineteen hundred and thirty-seven, and manufactured from milk or cream delivered to a dairy-factory on or before the thirty-first day of July, nineteen hundred and thirty-eight: And whereas in the interval between the thirty-first day of July, nineteen hundred and thirty-seven, and the making of the said Order certain butter and cheese had been paid for at the lower prices fixed by the Dairy-produce Export Prices Order 1937 (Serial Number 205/1937) which was revoked by the No. 2 Order: And whereas it has been held that the No. 2 Order does not contain sufficient authority for the payment of the difference between the prices originally fixed and the new prices, and it is desirable that authority to pay such difference should be expressly conferred: Be it therefore enacted as follows:—

Authorizing additional payments in respect of dairy-produce exported after 31st July, 1937, and before the making of the Dairy-produce Export Prices Order (No. 2) 1937.

The Dairy-produce Export Prices Order (No. 2) 1937, shall, according to its tenor, apply to all butter and cheese exported after the thirty-first day of July, nineteen hundred and thirty-seven, and before the making of that Order, and any difference between the prices originally paid and the prices fixed by that Order may be paid without further authority than this section.

34. (1) This section applies with respect to all cheese which, being subject to the Primary Products Marketing Act, 1936, was graded not later than the eighteenth day of March, nineteen hundred and thirty-seven, and was exported from New Zealand on or before the thirty-first day of July, nineteen hundred and thirty-seven.

Authorizing additional payments from Dairy Industry Account in respect of cheese exported not later than 31st July, 1937.

(2) In respect of any cheese to which this section applies there may, without further appropriation than this section, be paid out of the Dairy Industry Account, to the persons severally entitled thereto, as part of the price of such cheese, the sum of one farthing for every pound of such cheese, computed in accordance with the provisions in that behalf of the Dairy-produce Export Prices Order 1936 (Serial Number 27/1936). Any amount payable in accordance with this section shall be in addition to the amount payable under the said Order.

1936, No. 5

Authorizing  
payment out of  
Dairy Industry  
Account of  
accumulated  
deductions  
made from  
price of  
butter for  
purpose of  
equalizing the  
price of  
butter-boxes.

**35.** Whereas for the purpose of equalizing the price of butter-boxes to dairy companies provision was made by clause five of the Dairy-produce Export Prices Order 1936 (Serial Number 27/1936), as set out in the Dairy-produce Export Prices Order 1936, Amendment No. 1 (Serial Number 58/1936), for certain deductions from and increases to the general price of butter, according to the methods of packing and wrapping adopted: And whereas by virtue of the operation of the said clause the total prices paid in respect of butter to which the clause related was less to the extent of thirty thousand eight hundred and sixty-six pounds seventeen shillings than the amount that would otherwise have been payable: And whereas other arrangements have now been made for equalizing the price of butter-boxes and it is desired that the amount hereinbefore specified should be dealt with as hereinafter provided: Be it therefore enacted as follows:—

The sum of thirty thousand eight hundred and sixty-six pounds seventeen shillings hereinbefore referred to may, without further appropriation than this section, be paid out of the Dairy Industry Account, and shall be distributed, in accordance with the directions of the Minister of Marketing, among the several persons deemed to be equitably entitled thereto.

Authorizing  
payment for  
certain dairy-  
produce  
exported  
before  
31st July, 1937,  
at rates fixed  
in respect of  
dairy-produce  
exported after  
that date.

**36.** Whereas, by direction of the Primary Products Marketing Department, certain dairy-produce was exported from New Zealand before the thirty-first day of July, nineteen hundred and thirty-seven, which, in the ordinary course of business, would not have been exported until after that date: And whereas in consequence thereof the manufacturers of such dairy-produce have received therefor a lower price than that received by the manufacturers of dairy-produce manufactured during the same season, but exported after the said date: And whereas it is desirable that any inequality, as between manufacturers, in the prices received by them should, as far as possible, be remedied: Be it therefore enacted as follows:—

(1) This section applies with respect to all dairy-produce which, being subject to the Primary Products Marketing Act, 1936, was exported from New Zealand on or before the thirty-first day of July, nineteen hundred and thirty-seven, and which—

(a) In the case of butter, was graded on or after the twentieth day of April, nineteen hundred and thirty-seven; and

(b) In the case of cheese, was graded on or after the nineteenth day of March, nineteen hundred and thirty-seven.

(2) In respect of all dairy-produce to which this section applies there may, without further appropriation than this section, be paid out of the Dairy Industry Account to the persons severally entitled thereto, as part of the price of such dairy-produce, the difference between the price actually paid therefor and the price that would have been payable therefor if such dairy-produce had been exported from New Zealand immediately after the thirty-first day of July, nineteen hundred and thirty-seven.

37. (1) The purchase by the Government, for the purposes of the Primary Products Marketing Department, of Picot Brothers, Limited, and of Picots, Palmerston North, Limited, and the payment of the contract price out of the Dairy Industry Account, are hereby validated.

(2) The class of business formerly carried on by Picot Brothers, Limited, and any business which in the opinion of the Minister of Marketing may properly be carried on in conjunction therewith, may, without further authority than this section, be continued as a Division of the Primary Products Marketing Department.

38. There may, without further appropriation than this section, be paid out of the Dairy Industry Account to the manufacturers of butter sold by them for consumption in the Wellington Marketing District, as defined in the Butter (Wellington District) Marketing Regulations 1937 (Serial Number 146/1937), an amount equal to eleven-sixteenths of a penny for every pound of such butter sold on or after the first day of May, nineteen hundred and thirty-seven, and before the fourth day of September, nineteen hundred and thirty-seven, such

1936, No. 5

Validating the purchase by the Government, for the purposes of the Primary Products Marketing Department of Picot Bros., Ltd., and of Picots, Palmerston North, Ltd.

Authorizing payment to manufacturers supplying butter in Wellington Marketing District of difference between original parity value and amended parity value.

sum representing the difference between the parity value of such butter, as fixed by clause twenty-one of the said regulations, and the parity value thereof if the parity value had been fixed in accordance with the Butter (Wellington District) Marketing Regulations 1937, Amendment No. 1 (Serial Number 218/1937). 5

Authorizing Dairy Board to expend moneys for research or other work in relation to dairy-stock or dairy-produce. 1936, No. 5

39. (1) Subject to the provisions of subsection two of section twenty-nine of the Primary Products Marketing Act, 1936, the New Zealand Dairy Board may from time to time, out of the funds of the Board, pay such sums as it thinks fit, by way of subsidy or otherwise, for the purpose of carrying out or assisting in the conduct of any research work or other work undertaken in New Zealand or elsewhere with a view to improving the quality of dairy-stock or of dairy-produce. 10 15

(2) Any payments heretofore made by the said Board for any of the purposes aforesaid are hereby validated.

Validating contribution by Dairy Board towards cost of supplying milk to school-children.

40. The payment of the sum of ten thousand pounds into the Consolidated Fund, made by the New Zealand Dairy Board during the current financial year, as a contribution towards the cost of supplying milk to school-children, is hereby validated. 20

As to levy on dairy-produce imposed by New Zealand Dairy Board.

41. Whereas by the Dairy-produce Levy Regulations 1936, provision is made for payment into the Dairy Industry Account of the proceeds of the levy payable in respect of dairy-produce exported from New Zealand and, after the deduction of certain administrative expenses, for the payment of the residue to the New Zealand Dairy Board: And whereas the direction in the said regulations that the said moneys shall be paid to the Board has been held not to be a sufficient authority for payment to be made in accordance therewith and it is desirable that express statutory authority be conferred: Be it therefore enacted as follows:— 25 30 35

All moneys made payable to the New Zealand Dairy Board by the regulations hereinbefore referred to shall, without further appropriation than this section, be paid to the said Board in accordance with such regulations, and all such payments heretofore made to the Board are hereby declared to have been validly made. 40

## PART IV.

## LOCAL AUTHORITIES AND PUBLIC BODIES.

42. Whereas by section ninety-six of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1910, provision was made for the guarantee by the Government of New Zealand of such securities as should be issued by the Oamaru Harbour Board in respect of loans to be raised by that Board under the authority of the Oamaru Harbour Board Enabling Act, 1910: And whereas by an Order in Council dated the third day of March, nineteen hundred and eleven, and published in the *Gazette* of the ninth day of the same month, it was declared, in respect of certain debentures then about to be issued by the said Board, that such debentures, when duly issued and certified, should be guaranteed by the Government of New Zealand: And whereas debentures of an amount of two hundred and fifteen thousand pounds, bearing interest at the rate of four per centum per annum, were duly issued by the said Harbour Board and were duly certified as being guaranteed by the Government of New Zealand: And whereas under the authority of the Oamaru Harbour Board Loan Conversion Order, 1937 (being an Order in Council issued under the Local Authorities Interest Reduction and Loans Conversion Act, 1932-33), the Oamaru Harbour Board was empowered, subject to the provisions of that Order, to issue new securities in conversion of the securities existing in respect of the aforesaid loan of two hundred and fifteen thousand pounds: And whereas new securities have been duly issued, and it is desirable that the guarantee given by the Government in respect of the former securities should be extended to the new securities: Be it therefore enacted as follows:—

Oamaru  
Harbour  
Board's  
conversion loan  
guaranteed by  
Government.

1932-33,  
No. 41

(1) The new securities issued by the Oamaru Harbour Board in accordance with the Oamaru Harbour Board Loans Conversion Order, 1937, are hereby declared to be guaranteed by the Government of New Zealand. On production of the said securities or any of them to the Minister of Finance, or to any officer of the Treasury authorized in that behalf by the Minister of Finance, they shall be certified by the said Minister or such officer as being guaranteed by the Government of New Zealand in terms of this section.

(2) If default is made by the Board in the redemption of any such security on the presentation of the same for payment on or at any time after the due date thereof the Minister of Finance shall, without further appropriation than this section, pay the amount thereof out of the Consolidated Fund to the holder of such security. 5

See Reprint  
of Statutes,  
Vol. V, p. 400

(3) The provisions of sections eighty-nine and ninety of the Local Bodies' Loans Act, 1926, shall apply as if the securities guaranteed by this section had been issued in respect of a loan guaranteed in accordance with Part IV of that Act. 10

Repeal.

(4) Section ninety-six of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1910, is hereby repealed. 15

County  
Councils may  
consolidate  
special rates  
and thereafter  
raise loans for  
benefit of  
defined areas  
without poll  
of ratepayers.

43. (1) Any County Council may, in lieu of any special rate or special rates heretofore made (whether such special rate or special rates or any one or more of such special rates have been made over the whole district of the local authority or have been made over a defined part or defined parts thereof), make and levy by special order an annually recurring rate on a uniform basis over the whole of its district (in this section referred to as a consolidated rate) on all rateable property within its district of an amount calculated to produce a sum greater than the annual charges payable in respect of the loans secured by such rates by an amount equal to ten per centum of those annual charges: 20

Provided that nothing in this section or in any special order made thereunder shall affect the liability of the Crown for the payment of any special rates in accordance with the provisions in that behalf of section one hundred and twenty-three of the Local Bodies' Loans Act, 1926. 25

Ibid., p. 409

(2) Every special order made for the purposes of this section shall specify the special rate or the several special rates in lieu of which the consolidated rate is made, and shall be published by the County Council in the *Gazette*. 30

(3) Nothing in this section shall in any way prejudicially affect the security afforded by any special rate to the holders of any securities. 35 40



(4) In addition to the County Councils referred to in subsection one of section eight of the Local Authorities Interest Reduction and Loans Conversion Amendment Act, 1934, that section shall apply to every County Council that has made a consolidated rate in accordance with the foregoing provisions of this section.

5 **44.** Where any Electric-power Board constituted under the Electric-power Boards Act, 1925, has heretofore raised or hereafter raises a loan under the authority of that Act, and a condition requiring the Board to obtain guarantees from consumers or prospective consumers of electricity supplied by the Board has been in any way attached to the raising of the loan or to the expenditure of the loan-moneys, the Board may, with the consent of the Local Government Loans Board, and subject to such conditions (if any) as that Board may impose, and notwithstanding anything to the contrary in any Act, or in any Order in Council, or in any voting-paper used at any poll of ratepayers, dispense with the necessity of obtaining such guarantees or any of them, or cancel or modify any such guarantees that have been given.

1934, No. 27  
Local Government Loans Board may authorize Electric-power Board to dispense with or modify guarantees given in respect of loans raised by it.  
See Reprint of Statutes, Vol. III, p. 4

**45.** Section forty-seven of the Finance Act, 1929, is hereby amended as follows:—

25 (a) By omitting from subsection one thereof the words “the balance of any such loan unexpended on the completion of the public work or undertaking for which it was raised”, and substituting the words “the unexpended

Section 47 of Finance Act, 1929, amended.

30 (b) By adding to the said subsection the following words:—

Ibid., Vol. V, p. 420

35 “For the purposes of this section the unexpended balance of a loan shall include any balance unexpended on the completion of the public work or undertaking for which the loan was raised, or, in cases where the local authority for any sufficient reason is unable to complete the public work or undertaking, shall also include any balance unexpended on the

40 cessation of operations in connection with such public work or undertaking.”

Section 44 of Finance Act, 1936, extended. 1936, No. 16

**46.** The power to vary contracts conferred on local authorities and public bodies by subsection four of section forty-four of the Finance Act, 1936, may be exercised in respect of any contract for the sale of goods or the supply of materials entered into before the thirty-first day of July, nineteen hundred and thirty-six (being the date of the passing of the said Act), and any variation of any such contract that has heretofore been made is hereby validated. 5

Local authorities may promote Bills.

**47.** (1) Any local authority may and shall be deemed at all times heretofore to have had power to expend moneys in and about preparing and passing through Parliament, or assisting or opposing in its passage through Parliament, any Bill in cases where the interests of that local authority or the inhabitants of its district are concerned. 10 15

See Reprint of Statutes, Vol. V, p. 415

(2) For the purposes of this section the term "local authority" means any local authority or public body that for the time being is a local authority within the meaning of the Local Government Loans Board Act, 1926, whether by virtue of section two of that Act or of any Order in Council thereunder, or by virtue of the provisions of any other Act. 20

Repeals.

Ibid., Vol. III, p. 600 1933, No. 30

(3) Section eighty-nine of the Harbours Act, 1923, and section one hundred and one of the Municipal Corporations Act, 1933, are hereby consequentially repealed. 25

## PART V.

### MISCELLANEOUS.

For purposes of Civil List Act, first meeting of Parliament in 1938 deemed to be commencement of new session.

See Reprint of Statutes, Vol. I, p. 1025

**48.** (1) In the event of an adjournment of both Houses of Parliament during the present session for any period of not less than four weeks commencing in the month of December, nineteen hundred and thirty-seven, the reassembly of Parliament after such adjournment shall, for the purposes of paragraphs (a) and (b) of section eighteen of the Civil List Act, 1920 (relating to the absence of members of the General Assembly for any number of sitting-days exceeding fourteen), and for the purposes of section nineteen of that Act (relating to the payment of expenses of locomotion and travelling-allowances), shall be regarded as the commencement of a new session of Parliament. 30 35 40

(2) Section thirty-six of the Finance Act, 1936, is hereby repealed.

49. (1) The provisions of the Electoral Act, 1927, or any other Act, as to the disqualification of members of the General Assembly, shall not apply with respect to—

(a) Any payment which, under the authority of any appropriation made by Parliament, has been or may hereafter be received by Edwin John Howard, Esquire, Walter James Broadfoot, Esquire, Frederick William Schramm, Esquire, or the Honourable Josiah Alfred Hanan in respect of their attendance at a Conference of the Empire Parliamentary Association in London:

(b) The payment of the sum of five hundred pounds to William Joseph Jordan, Esquire, in respect of the cost of his passage to London in order to enable him to assume the duties of his office as High Commissioner:

(c) Any payment which, under the authority of any appropriation heretofore or hereafter made by Parliament, has been or may hereafter be received by James Thorn, Esquire, by way of remuneration or reimbursement of travelling-expenses incurred by him in respect of his services as Chairman of the Sea-fisheries Investigation Committee.

(2) The absence during the present session of Parliament of any member of the General Assembly to whom paragraph (a) of the *last preceding* subsection refers, on any sitting-day prior to his return to New Zealand, shall not be taken into account in computing any period of absence for the purposes of section eighteen of the Civil List Act, 1920.

50. The payment made out of the Consolidated Fund during the financial year ended on the thirty-first day of March, nineteen hundred and thirty-six, of the sum of four hundred and eighty-seven pounds ten shillings and fourpence in respect of the passages to England of the wives and families of certain of the personnel of H.M.S. "Diomedé" is hereby validated and declared to have been lawfully made.

Repeal.

1936, No. 16

Disqualification provisions as to members of General Assembly not applicable in certain cases.

See Reprint of Statutes, Vol. VI, p. 469

Ibid., Vol. I, p. 1025

Validating expenditure in connection with passages of wives and families of personnel of H.M.S. "Diomedé".

Validating expenditure by local authorities in connection with visit of Australian Naval Squadron.

51. (1) Any payment made by a local authority out of its general fund or general account of any sum or sums of money in connection with the reception and entertainment of the personnel of the visiting Australian Naval Squadron during the year nineteen hundred and thirty-seven is hereby validated and declared to have been lawfully made. 5

(2) For the purposes of this section the term "local authority" means any Borough Council, County Council, Harbour Board, Road Board, Town Board, or Transport Board. 10

Validating expenditure of local authorities in connection with flight of Miss Jean Batten.

52. Any payment made by a local authority or public body out of its general fund or general account of any sum or sums of money for the purpose of contributing to the testimonial fund established by His Worship the Mayor of Auckland or to any similar fund in recognition of the flight of Miss Jean Batten from England to New Zealand during October, nineteen hundred and thirty-six, or in connection with her reception or entertainment at the conclusion of the flight or during her subsequent tour of New Zealand, is hereby validated and declared to have been lawfully made. 15 20

Validating payment by trustees of Dunedin Savings-bank to Methodist Central Mission.

53. The payment made during the financial year ended on the thirty-first day of March, nineteen hundred and thirty-seven, by the trustees of the Dunedin Savings-bank of a sum of one thousand pounds out of the profits of the bank to the trustees of the Methodist Central Mission of Dunedin, towards the cost of a health-camp building at Company Bay, is hereby validated and declared to have been lawfully made. 25 30

Authorizing trustees of Auckland Savings-bank to make grant to Auckland branch of Y.M.C.A.

54. Notwithstanding anything contained in the Savings-banks Act, 1908, the trustees of the Auckland Savings-bank may pay to the Auckland Branch of the Young Men's Christian Association a sum or sums not exceeding in all five hundred pounds. Any sum heretofore paid by the trustees to the said branch shall be deemed to have been paid in accordance with the authority of this section. 35

Validation of appointments of staff of Wairarapa College. 1924, No. 50

55. Whereas by section two of the Education Amendment Act, 1924, as originally enacted, provision was made for the combination of any secondary school or schools, and any technical school or schools, for the purpose of their control by a single governing body: And whereas by an Order in Council made under the 40

authority of the said Act on the fifteenth day of October, nineteen hundred and twenty-five, and published in the *Gazette* of the twenty-second day of the same month, the Wairarapa High School and the Masterton Technical School were declared to be combined on and after the first day of March, nineteen hundred and twenty-six, for the purpose of control by a single governing body designated the Wairarapa Secondary Education Board: And whereas it is desirable that the said schools should cease to exist as separate institutions and that a school to be known as the Wairarapa College should be established in lieu thereof: And whereas it is further desirable that the name of the governing body should be altered to the Wairarapa College Board: Be it therefore enacted as follows:—

(1) On the first day of January, nineteen hundred and thirty-eight, the Wairarapa High School and the Masterton Technical School shall cease to exist as separate institutions and shall be combined into one school, to be known as the Wairarapa College, under the control of the governing body constituted in accordance with the provisions of the hereinbefore-recited Order in Council.

(2) On the said first day of January, nineteen hundred and thirty-eight, the name of the governing body shall be altered from the Wairarapa Secondary Education Board to the Wairarapa College Board, but such change of name shall not affect any rights or obligations of the governing body or its corporate identity.

(3) Nothing in subsection one of section eight of the Education Amendment Act, 1924, shall apply with respect to the Wairarapa College, but in all other respects it shall be deemed to be a combined school within the meaning of that Act.

(4) All appointments made and other acts done by the governing body whether before or after the passing of this Act and before the first day of January, nineteen hundred and thirty-eight, shall be as valid and effective, to all intents and purposes, as if when such appointments were made or such acts were done the Wairarapa High School and the Masterton Technical School had been effectively combined to form one school of which the Wairarapa Secondary Education Board was the duly constituted governing body.

See Reprint  
of Statutes,  
Vol. II, p. 1103

Persons negotiating contracts of insurance deemed to be agents of the insurer for purposes of Insurance Companies' Deposits Acts. See Reprint of Statutes, Vol. IV, p. 165

Validating payment out of Native Trustee's Account towards cost of memorial to late Sir James Carroll.

Margin of security for investments of Public Service Superannuation Fund.

See Reprint of Statutes, Vol. VII, p. 560

Repeal.

1933, No. 41

Repeal.

1936, No. 36

Subsidy to Massey Agricultural College increased. 1935, No. 5

Providing for reduction of school fees in certain cases.

**56.** (1) For the purposes of the Insurance Companies' Deposits Act, 1921-22 (including any amendment of that Act), every person who, in the course of his business, negotiates or attempts to negotiate, directly or indirectly (whether through a broker or otherwise) any contract of insurance between— 5

(a) Any company engaged in carrying on any class of insurance business or any underwriter (hereinafter referred to as the insurer); and

(b) Any other person or persons (hereinafter referred to as the insured),— 10

shall be deemed to be the agent of the insurer (whether or not he is also the agent of the insured), and the insurer shall be deemed to be carrying on in New Zealand insurance business of the class to which any such contract belongs. 15

(2) The fact that any person issues any cover-note in respect of a contract of insurance, or gives any information that insurance has been effected, or issues any receipt or other document acknowledging the receipt of a premium in respect of a contract of insurance, or receives any premiums, proposals, or requests for insurance business shall, for the purposes of this section, be conclusive evidence that such person is engaged in the business of negotiating or attempting to negotiate contracts of insurance. 20 25

**57.** The payment out of the Native Trustee's Account of the sum of five hundred pounds towards the cost of a memorial to the late Sir James Carroll is hereby validated. 30

**58.** Section seven of the Public Service Superannuation Act, 1927, is hereby amended by omitting from paragraph (c) of subsection one the expression "three-fifths", and substituting the expression "two-thirds".

**59.** Section fifty-four of the Finance Act, 1933 (No. 2), is hereby repealed. 35

**60.** Section thirty of the Finance Act (No. 2), 1936, is hereby amended by repealing subsection seven thereof.

**61.** Section ten of the Finance Act, 1935, is hereby amended, as from the first day of April, nineteen hundred and thirty-seven, by omitting from subsection two the words "eleven thousand pounds", and substituting the words "fifteen thousand pounds". 40

**62.** The following provisions of the Education Amending Regulations 1937 (Serial Number 213/1937), shall be deemed to have come into force on the first day of February, nineteen hundred and thirty-seven, namely:— 45

Subclause three of clause three, subclause two of clause four, and clause nine. 50

63. (1) Notwithstanding anything to the contrary in section thirteen of the Fair Rents Act, 1936, an order for the recovery of possession of any dwellinghouse to which that Act applies, or an order for the ejection of the
- 5 tenant of any such dwellinghouse, shall not be made by any Court on the grounds specified in paragraph (f) of subsection one of that section unless the Court is satisfied that suitable alternative accommodation is available for the tenant or will be available for him when the order
- 10 takes effect; and no such order shall be made on the grounds specified in paragraph (d) or in paragraph (e) of that subsection unless the Court is satisfied either—
- (a) That suitable alternative accommodation is or will be available for the tenant as aforesaid; or
- 15 (b) That the hardship caused to the landlord or any other person by the refusal of the Court to make an order for possession or ejection would exceed the hardship caused to the tenant by the making of such an order.
- 20 (2) In any proceedings to which this section applies the onus of proving that suitable alternative accommodation is or will be available for the tenant shall be on the applicant for the order; but the Court may accept as
- 25 available a certificate to that effect signed by an Inspector of Factories, or a certificate signed by or on behalf of the owner of any dwellinghouse that that dwellinghouse will be available for the tenant in the event of an order being made.

Except in special cases, tenants of dwellinghouses subject to Fair Rents Act not to be ejected unless alternative accommodation available.

*Cf.* 23 & 24 Geo. V, c. 32, s. 3 (1) (b) (Imp.)

Schedules.

## SCHEDULES.

## FIRST SCHEDULE.

ENACTMENTS REPEALED IN CONSEQUENCE OF ESTABLISHMENT OF  
THE STATE ADVANCES CORPORATION.

Enactments repealed.	References to Reprint of Statutes.
1913, No. 34—	
The State Advances Act, 1913 .. ..	Vol. VIII, p. 494.
1913, No. 40—	
The Fruit-preserving Industry Act, 1913 ..	Vol. VIII, p. 543.
1914, No. 8—	
The Fruit-preserving Industry Amendment Act, 1914	Vol. VIII, p. 545.
1914, No. 42—	
The State Advances Amendment Act, 1914 ..	Vol. VIII, p. 530.
1915, No. 27—	
The Fruit-preserving Industry Amendment Act, 1915	Vol. VIII, p. 546.
1915, No. 38—	
The State Advances Amendment Act, 1915 ..	Vol. VIII, p. 531.
1918, No. 4—	
The Finance Act, 1918 (No. 2) : Section 30 ..	Vol. VIII, p. 546.
1919, No. 11—	
The Fishing Industry Promotion Act, 1919 ..	Vol. VIII, p. 547.
1919, No. 32—	
The Housing Act, 1919 : Section 53 .. ..	Vol. III, p. 813.
1922, No. 40—	
The State Advances Amendment Act, 1922 ..	Vol. VIII, p. 531.
1923, No. 5—	
The State Advances Amendment Act, 1923 ..	Vol. VIII, p. 539.
1923, No. 27—	
The Finance Act, 1923 : Section 3 .. ..	Vol. VII, p. 494.
1924, No. 27—	
The Stamp Duties Amendment Act, 1924 : Sec- tion 19	Vol. VII, p. 464.
1924, No. 64—	
The Finance Act, 1924 : Sections 3, 25, 26 ..	Vol. VIII, p. 541.
1925, No. 16—	
The Repayment of the Public Debt Act, 1925 : Section 8 (1) (a) (b) ; section 9 ; section 10 (1) (3) ; section 16 (2) (3) (4)	Vol. VI, p. 1043.
1925, No. 51—	
The Finance Act, 1925 : Sections 13, 16 ..	Vol. VIII, p. 542.
1926, No. 14—	
The Local Bodies' Loans Act, 1926 : Part III, (except sections 77, 78, 79)	Vol. V, p. 390.



Enactments repealed.	References to Reprint of Statutes.
1926, No. 54— The Rural Advances Act, 1926 .. ..	Vol. VIII, p. 550.
1928, No. 53— The Finance Act, 1928 : Sections 11, 12 ..	Vol. VIII, p. 553.
1932, No. 11— The Finance Act, 1932 : Sections 18, 19, 20, 21, 22, 23	..
1933, No. 33— The Finance Act, 1933 : Section 9 .. ..	..
1934, No. 31— The Finance Act (No. 3), 1934 : Section 11 ..	..

## SECOND SCHEDULE.

ENACTMENTS AMENDED IN CONSEQUENCE OF THE ESTABLISHMENT  
OF THE STATE ADVANCES CORPORATION.

Enactments amended.	Nature of Amendment.	References in Reprint of Statutes.
1908, No. 73— The Government Life Insurance Act, 1908	By omitting from section 32 the references to the Government Advances to Settlers Office Superintendent	Vol. IV, p. 67.
1921-22, No. 72— The Finance Act, 1921-22 ..	By repealing subsection (3) of section 50	Vol. VIII, p. 500.
1927, No. 21— The Land for Settlements Act, 1925	By omitting from section 4 (as amended by section 3 of the Land for Settlements Amendment Act, 1927) the reference to the Superintendent of the State Advances Office	Vol. IV, p. 864.
1927, No. 27— The Public Service Superannuation Act, 1927	By omitting from section 11 the reference to the State Advances Superintendent, and also the words "eleven members, namely"	Vol. VII, p. 563.
1928, No. 8— The Rabbit Nuisance Act, 1928	By repealing subsection (4) of section 85	Vol. I, p. 272.
1929, No. 29— The Finance Act, 1929 ..	By omitting from subsection (1) of section 29 the reference to the State Advances Board	Vol. VII, p. 508.

By Authority: E. V. PAUL, Government Printer, Wellington.—1937.