

FINANCE BILL

EXPLANATORY NOTE

PART I

PUBLIC REVENUES AND LOANS

Clause 2 authorizes the Crown to subscribe for shares in a company to be incorporated in New Zealand of which the principal original members shall be the Crown and the United Kingdom Atomic Energy Authority and which shall have among its objects the business of producing heavy water and the generation of electricity by the use of geothermal energy. The clause authorizes the Crown to make advances to the company and to assist the company by guaranteeing advances made by other persons and to enter into agreements with the company in connection with its operations.

Clause 3: Section 36 of the New Zealand Loans Act 1953 provides for the appointment of joint Loan Agents for raising loans outside New Zealand and issuing the securities, but, where the loan is to be raised or the securities are to be issued in the United Kingdom, the High Commissioner for New Zealand must be one of the joint Loan Agents. The purpose of this clause is to enable the Minister of Finance to authorize any person to exercise or perform any of the powers, duties, or functions of the High Commissioner under the Act during the absence of the High Commissioner or while no High Commissioner is in office.

Clause 4 is authority for payment of the general increase of salaries of Government servants which took effect on 15 September 1953. The clause is necessary to validate the increase in the case of officers whose salaries are more than £1,390.

Clause 5: The purpose of this clause is to ensure that sports grounds do not receive a double rebate of land tax due to the operation of section 43 of the Valuation of Land Act 1951. Under section 6 of the Land and Income Tax Amendment Act 1954 land tax is to be assessed on sports grounds at one-fourth of the full rate or at the rate of $\frac{1}{4}$ d. in the pound, whichever is the greater. Under section 43 of the Valuation of Land Act 1951 the Valuer-General is required to reduce the assessment of the value of (*inter alia*) sports grounds to the extent to which in his opinion the value is reduced by reason of the limited and restricted purposes to which the land is applied. This clause modifies this provision for land tax purposes in order to ensure that land tax at the reduced rate provided by section 6 of the Land and Income Tax Amendment Act 1954 is assessed on the real unimproved value of the land and not on the artificial value as assessed under section 43 of the Valuation of Land Act 1951.

Clause 6 makes provision for the payment of special compensation to persons who suffer loss or damage in consequence of the operation of the provisions for the control of scrapie disease which are contained in section 2 of the Stock Amendment Act 1954. The compensation is to be paid by the Minister of Agriculture with the

concurrence of the Minister of Finance out of money appropriated by Parliament. Owners are to be paid the market value of stock slaughtered at any time under the special legislation in cases where the stock would not normally have been sent for slaughter at that time. Compensation fixed by the Minister of Finance is to be payable to persons who suffer loss of income in consequence of their stock being slaughtered under the special legislation in cases where they are unable to restock within a reasonable period. Compensation fixed by the Minister of Finance is to be payable to persons who suffer loss or damage in consequence of the special legislation in other cases. Special provisions are made in connection with the assessment of income tax and social security charge in cases where compensation is paid under this clause. These provisions enable compensation for the slaughter of stock to be spread, in the discretion of the Commissioner of Inland Revenue, over more than one year; and provide that, where compensation is paid for loss of income, the amount paid shall be deemed to be assessable income derived by the person in the income year or years in which the loss which the payments compensate was sustained.

Clause 7 increases the salaries of the Judges of the Supreme Court, from £3,000 a year to £3,500 a year in the case of the Chief Justice, and from £2,600 a year to £3,000 a year in the case of the other Judges.

Clause 8 increases the salary of the present holder of the office of additional Judge of the Court of Arbitration from £2,600 a year to £3,000 a year, the amount at which the salaries of Judges of the Supreme Court are fixed by *clause 7*. The increased salary is payable only to the present holder of that office. The Judge of the Court of Arbitration will receive the increased salary payable to the Judges of the Supreme Court by virtue of the fact that under section 64 of the Industrial Conciliation and Arbitration Act 1925 he receives the same salary as that for the time being payable to Judges of the Supreme Court.

Clause 9 increases the salary of the Judge of the Land Valuation Court from £2,250 a year to £2,500 a year, but fixes the salary of the present holder of that office at £3,000 a year, the amount at which the salaries of the Judges of the Supreme Court are fixed by *clause 7*.

Clause 10 increases the salary of the Judge of the Compensation Court from £2,000 a year to £2,500 a year.

Clause 11 increases the salary of the Local Government Appeal Authority from £2,250 a year to £2,500 a year. No one is at present affected by this increase as the office is now held by a person who receives a salary in respect of another judicial office also held by him.

Clause 12 increases the salaries of Magistrates from £1,600 a year to £1,800 a year.

Clause 13 increases the salaries of the Judges of the Maori Land Court, from £1,600 a year to £1,800 a year in the case of the Chief Judge, and from £1,500 a year to £1,700 a year in the case of the other Judges.

Clause 14 increases the salary of the Controller and Auditor-General from £2,000 a year to £2,200 a year.

Clause 15: Section 11 (3) of the State Supply of Electrical Energy Act 1917 limits the amount of the Depreciation Reserve established under that Act to one-quarter of the capital cost of all schemes under that Act. *Subclause (1)* of this clause removes that limitation.

Subclause (2) amends the provisions of section 9 of the Finance Act (No. 2) 1944 as to reducing the capital liability of the Electric Supply Account to the Consolidated Fund, and provides that the percentages to be set aside in each financial year as required by that section are to be set aside only to the extent of the surplus profits for that year. The effect of the subclause will be that deficiencies are not required to be made good out of money in the Reserve Fund or out of surplus profits in future years.

PART II

CUSTOMS ACTS AMENDMENT

Customs

Clause 16 amends the provisions as to articles imported in an unassembled condition so as to provide that each part shall be classed under the same heading of the Customs Tariff as the complete article unless the Minister otherwise directs. It also provides that when parts of an article are imported by themselves and are not specifically provided for in the Customs Tariff those parts shall, unless the Minister otherwise directs, be classed under the same heading of the Customs Tariff as the article of which they form a part. Under the existing provisions a direction by the Minister is necessary in every case to determine the classification of each part of an article imported in an unassembled condition and also to determine the classification of parts of an article imported by themselves unless they are specially provided for.

Clause 17 amends the Customs tariff in so far as it relates to passengers' baggage and effects. The new item 438 will enable the Minister of Customs to lay down conditions under which motor vehicles are admitted as "other effects". It is made clear that goods intended for gift, exchange, or trade are excluded from the concessions given by the item, as well as goods intended for sale; and other minor alterations are made in the wording of the item.

Sales Tax

Clause 18 gives effect to the additional exemptions from sales tax provided for by the resolutions passed by the House of Representatives on 22 July 1954 and 10 September 1954.

PART III

SOCIAL SECURITY AND WAR PENSIONS

Social Security

Clause 19 provides for the social security charge payable by companies engaged in mining for gold, mercury, scheelite, molybdenite, copper, lead, zinc, antimony, tin, or manganese. For income tax purposes the taxable income of such companies is calculated by reference to the dividends paid, and this clause provides that social security charge is to be paid on the same taxable income. The clause also provides for a reduction from the charge payable by a holding company where it pays dividends which have been received by it from another company that has already paid or is liable to pay charge on the same amount.

War Pensions

Clause 20 validates the increased rates of war pensions and allowances that have been granted in accordance with the general or special directions of the Minister of Defence in respect of any period between 15 September 1953 and the passing of the War Pensions Act 1954.

PART IV

CINEMATOGRAPH FILMS

This Part provides for the assessment of film renters for income tax and social security charge, and amends the provisions as to film hire tax. It is to be part of the Cinematograph Films Act 1928, and is also to be one of the Inland Revenue Acts.

Income Tax

Clause 23 provides that film renters are to be assessed for income tax as if their assessable income from the business of renting films were equal to 10 per cent of their gross profits. In calculating the taxable income no deductions are to be made from this assessable income except losses incurred in any other business (which may be carried forward if necessary as in other cases) and any special exemptions to which the taxpayer may be entitled.

Social Security Charge

Clause 24 provides that film renters shall be assessed for social security charge on the same income as for income tax.

Film Hire Tax

Clause 25 provides that the net receipts of film renters (on which film hire tax is payable) shall be ascertained by deducting 40 per cent from the gross receipts. This replaces the existing provision, which provides for the deduction of all expenses and 12½ per cent of the gross receipts.

Clause 26 provides for quarterly returns by film renters, instead of monthly returns as at present required. As the rents are calculated on a weekly basis, the quarterly returns may, with the approval of the Commissioner of Inland Revenue, be for periods of thirteen or fourteen weeks ending with a Saturday at or near the end of March, June, September, or December in any year.

Clause 27 makes the tax for each quarter become owing on the day after the end of the quarter and payable when the return is furnished, but not later than the last day for furnishing the return.

Clause 28 provides that *clauses 25 to 27* are to apply to receipts for any period after Saturday, 3 April 1948. Returns for past quarters are to be furnished within six months after the passing of the Act, and the Commissioner is given power to amend past assessments and to make any necessary refunds if they are applied for within two years after the passing of the Act.

PART V

LOCAL AUTHORITIES AND PUBLIC BODIES

Clause 29: Under section 12 of the Local Bodies' Loans Act 1926 a three-fifths majority is required to carry a loan proposal submitted to a poll of rate-payers, except in boroughs and town districts, where a bare majority is sufficient. This clause places all local authorities in the same position, and provides that a bare majority is sufficient in all cases.

Clause 30 authorizes local authorities and public bodies whose districts lie wholly or partly within the Southland Land District to spend money in celebrating the hundredth anniversary of the settlement of Southland.

Clause 31: Section 3 (2) (c) of the Local Bodies' Finance Act 1921-22 limits the permissible overdraft of a local authority at the end of any financial year to an amount not greater than the revenue remaining outstanding and unpaid at the close of the financial year. As a result of the general wage order made by the Court of Arbitration on 19 November 1953 local authorities incurred additional expenditure which could not be recovered from outstanding and unpaid revenue as their estimates of revenue and expenditure and their rates struck had been based on the rates of wages ruling at the time. This clause validates overdrafts of local authorities as at the end of their respective financial years to the extent that the excess is directly attributable to increases in salaries or wages or payments under contracts entered into before 19 November 1953 arising out of the general wage order.

PART VI

MISCELLANEOUS

Clause 32 increases the salary of a former Judge of the Compensation Court during the period from 6 December 1951 to the date of his retirement on 31 December 1951 from £2,250 to £2,600 a year. As from 6 December 1951 the salary of the Judge of the Court of Arbitration was increased to £2,600, and the person who at that date held office as the Judge of the Compensation Court had been appointed on the basis that he was entitled to the same salary as the Judge of the Court of Arbitration. This clause gives him the same increase in salary as was granted to the Judge of the Court of Arbitration and consequentially increases his judicial superannuation.

Clause 33 declares that the period during which W. F. Stilwell, Esquire, an additional Judge of the Court of Arbitration, held office as a Deputy Judge of that Court shall be deemed for superannuation purposes to be service as an additional Judge of that Court.

Clause 34 appoints the Public Trustee to be the trustee of the Nelson Rifle Prize Fund, a fund originally constituted under a Nelson Provincial Ordinance of 1860 and at present administered by the Treasury. The general purposes of the Fund have not been changed, but the clause defines in more detail the powers of the Public Trustee as the trustee of the Fund.

Clause 35: Part III of the Agricultural Workers Act 1936 contains provisions relating to the employment of workers on dairy farms, and section 20 empowers the Governor-General, by Order in Council, to extend those provisions to other classes of agricultural workers. Doubts have arisen as to whether section 21, which makes it an offence to commit a breach of the Act or of regulations under the Act, also applies to extension orders made under section 20. The purpose of this clause is to resolve those doubts and to make it clear that section 21 applies to a breach of any extension order.

Clause 36 repeals the Land Transfer (Foreign Governments) Act 1945, which was impliedly repealed by the Land Transfer Act 1952 but was omitted from the list of enactments repealed in the Seventh Schedule to the last-mentioned Act. Provisions corresponding to those of the Land Transfer (Foreign Governments) Act 1945 now appear in section 165 of the Land Transfer Act 1952.

Clause 37: This clause repeals the Iron and Steel Industry Act 1937 and its amendments. No existing rights are affected and no money remains in any account established under the legislation repealed.

Clause 38: This clause authorizes the Armed Forces Canteen Council to acquire land and buildings for office and store accommodation and dwellinghouses for the accommodation of its staff, and to grant tenancies of any accommodation so acquired.

Clause 39 validates a compassionate grant of £3,000 made by the New Zealand Meat Producers Board to the widow of the late Mr J. J. Evans, former General Manager of the Board.

Clause 40 gives power to the New Zealand Meat Producers Board to make advances to and give guarantees in respect of the payment of money and the performance of contracts or obligations by any society registered under the Industrial and Provident Societies Act 1908 which carries on business in New Zealand in connection with the export of meat.



Hon. Mr Bowden

FINANCE

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A BILL INTITULED

Title. AN ACT to make provision with respect to public finance and other matters.

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

of the same, as follows:

Short Title. 1. This Act may be cited as the Finance Act 1954.

PART I

PUBLIC REVENUES AND LOANS

Authorizing Minister of Finance to acquire shares in company formed for production of heavy water and geothermal energy.
2 & 3 Eliz. 2, ch. 32

2. (1) The Minister of Finance may from time to 10
time, on behalf of Her Majesty's Government in New
Zealand, enter into agreements with the United Kingdom
Atomic Energy Authority, constituted under the Atomic
Energy Authority Act 1954 of the United Kingdom
Parliament, and with any other persons in connection 15
with the establishment and business of a company to be
incorporated in New Zealand of which the principal
original members shall be Her Majesty the Queen in

right of New Zealand and the United Kingdom Atomic Energy Authority, and which shall have among its objects the business of producing heavy water and the generation of electricity by the use of geothermal energy.

5 (2) The Minister of Finance may from time to time, on behalf of Her Majesty the Queen, subscribe for or otherwise acquire shares in the company so to be incorporated, and may from time to time exercise on behalf of Her Majesty all Her Majesty's rights and powers as
10 the holder of any such shares.

(3) The Minister of Finance may from time to time, on behalf of Her Majesty the Queen,—

(a) Advance money to the company so to be incorporated; and

15 (b) Give in respect of any advances made to the company by any other person any guarantee, indemnity, or security,—

upon or subject to such terms and conditions as the Minister thinks fit.

20 (4) All money required to be paid by the Minister of Finance in respect of the subscription for or other acquisition of any shares in the company or otherwise under the foregoing provisions of this section shall, without further appropriation than this section, be paid
25 out of the National Development Loans Account.

Where any such payment is made, the authority of the Minister to borrow money under section eleven of the New Zealand Loans Act 1953 shall be deemed to be
30 extended as if the money so paid had been duly transferred from the National Development Loans Account to another fund or account as mentioned in that section.

(5) The Minister of Finance may from time to time on behalf of Her Majesty the Queen enter into agreements with the company so to be incorporated in
35 connection with the operations of the company.

3. Section two of the New Zealand Loans Act 1953 is hereby amended by inserting, after the definition of the term "death duty stock", the following definition:

40 " 'High Commissioner for New Zealand' includes any person for the time being authorized by the Minister to exercise or perform any of the powers, duties, or functions of the High Commissioner under this Act: ".

1953, No. 74

Joint Loan
Agents for
loans raised
in United
Kingdom.
1953, No. 74

Validating
general
increase of
salaries of
Government
servants.

See Reprint
of Statutes,
Vol. VII,
p. 522

4. (1) Notwithstanding anything to the contrary in the Public Service Act 1912 or in any other enactment, and without limiting any other powers in that behalf, it is hereby declared that there may be paid from money appropriated by Parliament for the payment of salaries and of allowances in the nature of salaries to persons employed by the Crown amounts by way of increase of salary from the fourteenth day of September, nineteen hundred and fifty-three, which shall not exceed in any case the sum of sixty-two pounds eight shillings a year. 5 10

(2) This section shall be deemed to have come into force on the fifteenth day of September, nineteen hundred and fifty-three.

Valuation of
sports grounds
for land tax
purposes.
1951, No. 19

5. (1) Section forty-three of the Valuation of Land Act 1951 is hereby amended by adding the following proviso: 15

“Provided that for the purposes of the *Land and Income Tax Act 1954* the unimproved value of the land shall be the unimproved value thereof as assessed by the Valuer-General before making the reduction provided in this section.” 20

(2) This section shall apply with respect to the tax for the year of assessment commencing on the first day of April, nineteen hundred and fifty-five, and for every subsequent year. 25

Compensation
in connection
with outbreak
of scrapie
disease.

See Reprint
of Statutes,
Vol. I, p. 311
Ibid, Vol. VII,
p. 271

6. (1) In this section, unless the context otherwise requires,—

Terms which are used in subsection *two* of this section shall have the same meanings as they have in the Stock Act 1908; and other terms which are used in subsection *three* of this section shall have the same meanings as they have in the Land and Income Tax Act 1923: 30

The terms “owner” and “person” mean, where the owner or person is deceased, his personal representatives. 35

(2) The Minister of Agriculture, with the concurrence of the Minister of Finance, may pay out of money appropriated by Parliament for the purpose—

(a) Compensation to the owner of any stock which has been slaughtered at any time as required or directed by an Inspector of Stock under section twelve A of the Stock Act 1908 (as set out in section *two* of the *Stock Amendment* 40

See Reprint
of Statutes,
Vol. I, p. 311

5 *Act 1954*) but which would not normally have been sent for slaughter at or about that time, the compensation payable under this paragraph being an amount equal to the market value of the stock slaughtered:

10 Provided that, where compensation is claimed under this paragraph in respect of any stock, the carcass of the stock and all money derived from the sale thereof shall be the property of the Crown:

15 Provided also that, for the purpose of ensuring that the owner of any stock obtains the maximum relief under subsection *three* of this section, the payment of compensation to the owner under this paragraph shall, unless the owner otherwise directs in writing, be deferred until the money is required by the owner for the purpose of restocking, and no interest shall be payable on the compensation in the meantime:

20 (b) Compensation to any person who suffers loss of income in any case where stock has been slaughtered as required or directed by an Inspector of Stock under the said section twelve A of the Stock Act 1908 and the owner of the stock is unable to restock within a reasonable period, the compensation payable under this paragraph being an amount determined by the Minister of Finance:

30 (c) Compensation to any person who suffers any loss or damage in respect of which compensation is not payable under the foregoing provisions of this subsection in consequence of the declaration under the said section twelve A of the Stock Act 1908 of any place to be an infected place or area or in consequence of the operation of that section or of the exercise by any Inspector of Stock of any power under that section, the compensation payable under this paragraph being an amount determined by the
35
40 Minister of Finance:

Provided that no compensation shall be payable in respect of stock sent for slaughter at any time if the stock would in the ordinary course of business have been sent for slaughter at or about that time, but the owner shall be entitled to the proceeds of the stock. 5

(3) For the purpose of assessing the income tax and social security charge payable by any person to whom compensation is payable under paragraph (a) or paragraph (b) of subsection *two* of this section, the following provisions shall apply: 10

(a) Any money paid to the owner of any stock under the said paragraph (a) shall be deemed to be assessable income derived by that owner in the income year or years in which that money is paid: 15

Provided that where the Commissioner is satisfied that a substantial portion of the stock on any farm of the owner has been slaughtered as required or directed by an Inspector of Stock under section twelve A of the Stock Act 1908, and that by reason of any payments made under paragraph (a) of subsection *two* of this section or by reason of an increase in any income year in the number of stock depastured the assessable income derived by that owner in that income year has been substantially increased beyond the assessable income derived by him in the income year in which the stock were slaughtered, then the money so paid to the owner shall, upon application in that behalf made in writing by the owner not later than twelve months after the end of the income year in which the money was paid or within such further period as the Commissioner of Taxes in his discretion may allow in any case, be deemed to be assessable income derived by that owner in the year in which the stock were slaughtered or in the year in which the payments were made or in any intervening year or years or in any one or more of those years, in such amounts as the Commissioner of Taxes considers just and reasonable: 20
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See Reprint
of Statutes,
Vol. I, p. 317

Provided also that, instead of being assessed under the preceding proviso to this paragraph, the owner may apply in writing to be assessed under the provisions of section eight of the Land and Income Tax Amendment Act 1949, and thereupon the provisions of this section shall apply as if the stock slaughtered had been sold or disposed of in the year in which the money is paid:

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10 (b) Any money paid to any person under the said paragraph (b) shall be deemed to be assessable income derived by that person in the income year or years in which the loss which those payments compensate was sustained.

15 (4) Except as provided in subsection *one* of this section, none of the provisions of the Stock Act 1908 shall apply in connection with the assessment of compensation under this section.

1949, No. 29
See Reprint
of Statutes,
Vol. I, p. 311

20 (5) No compensation shall be payable under the Stock Act 1908 in respect of any loss or damage for which compensation may be claimed under this section.

7. (1) There shall be paid to the Judges of the Supreme Court out of the Consolidated Fund, without further appropriation than this section, salaries at the following rates, that is to say: To the Chief Justice of New Zealand, at the rate of three thousand five hundred pounds a year, and to each of the other Judges, at the rate of three thousand pounds a year.

Salaries of
Judges of
Supreme Court.

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30 (2) Section nine of the Finance Act 1951 is hereby repealed.

1951, No. 78

8. (1) While the person holding office as an additional Judge of the Court of Arbitration at the passing of this Act continues to hold that office, subsection one b of section two of the Industrial Conciliation and Arbitration Amendment Act (No. 2) 1937 (as enacted by section ten of the Finance Act 1951) shall be read as if for the words "two thousand two hundred and fifty pounds" there were substituted the words "three thousand pounds".

Salary of
additional
Judge of Court
of Arbitration.
1937, No. 10

35
40 (2) Section nine of the Finance Act (No. 2) 1952 is hereby repealed.

1952, No. 81

Salary of
Judge of Land
Valuation
Court.
1948, No. 50

9. (1) Section six of the Land Valuation Court Act 1948 is hereby amended by omitting from subsection one the words "two thousand two hundred and fifty pounds", and substituting the words "two thousand five hundred pounds".

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(2) While the person holding office as the Judge of the Land Valuation Court at the passing of this Act continues to hold that office, the said subsection one (as amended by subsection *one* of this section) shall be read as if for the words "two thousand five hundred pounds" there were substituted the words "three thousand pounds".

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1952, No. 81

(3) Section eight of the Finance Act (No. 2) 1952 is hereby repealed.

Salary of
Judge of
Compensation
Court.
1952, No. 17

10. Section five of the Workers' Compensation Amendment Act 1952 is hereby amended by omitting from subsection one the words "two thousand pounds", and substituting the words "two thousand five hundred pounds".

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Salary of Local
Government
Appeal
Authority.
1953, No. 110

11. Section twenty-six of the Local Government Commission Act 1953 is hereby amended by omitting from subsection one the words "two thousand two hundred and fifty pounds", and substituting the words "two thousand five hundred pounds".

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Salaries of
Magistrates.
1947, No. 16
1951, No. 78

12. (1) Section six of the Magistrates' Courts Act 1947 is hereby amended by repealing subsection one (as amended by section twelve of the Finance Act 1951), and substituting the following subsection:

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"(1) Every Magistrate shall be paid a salary at the rate of eighteen hundred pounds a year."

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(2) Section twelve of the Finance Act 1951 is hereby repealed.

Salaries of
Judges of
Maori Land
Court.
1953, No. 94

13. (1) Notwithstanding anything in section twenty-one of the Maori Affairs Act 1953, there shall be paid out of the Consolidated Fund, without further appropriation than this section,—

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(a) To the Chief Judge of the Maori Land Court, a salary at the rate of eighteen hundred pounds a year:

(b) To each other Judge of the Maori Land Court, a salary at the rate of seventeen hundred pounds a year.

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(2) This section shall continue in force until money is first appropriated by Parliament after the passing of this Act for the purpose of paying the salaries of the persons referred to in this section, and shall then expire.

5 (3) Section fourteen of the Finance Act 1951 is hereby repealed. 1951, No. 78

10 14. Section fifteen of the Public Revenues Act 1953 is hereby amended by omitting the words "two thousand pounds", and substituting the words "two thousand two hundred pounds". Salary of Controller and Auditor-General. 1953, No. 73

15 15. (1) Section eleven of the State Supply of Electrical Energy Act 1917 (as amended by section four of the Finance Act (No. 2) 1947) is hereby further amended by omitting from subsection three the words "one-quarter of" wherever they occur. Amending provisions as to Electric Supply Account. See Reprint of Statutes, Vol. III, p. 93

(2) Section nine of the Finance Act (No. 2) 1944 is hereby amended as follows: 1947, No. 45
1944, No. 7

20 (a) By inserting in subsection one, after the words "the reduction of the capital liability", the words "but only to the extent that the surplus profits for that year are sufficient":

(b) By repealing subsections two and three.

25 (3) Section four of the Finance Act (No. 2) 1947 is hereby amended by repealing paragraph (b) of subsection three.

(4) This section shall come into force on the first day of April, nineteen hundred and fifty-five.

PART II

CUSTOMS ACTS AMENDMENT

30 *Customs*

35 16. (1) Section one hundred and thirty-six of the Customs Act 1913 is hereby amended by repealing subsections one and two (as amended by section thirty-two of the Customs Amendment Act 1921), and substituting the following subsections: Articles imported in parts. See Reprint of Statutes, Vol. VII, pp. 139, 198

40 "(1) When an article is imported in separate parts for convenience of packing or carriage, those parts, whether otherwise specifically subject to duty or not, shall, unless the Minister otherwise directs, be classed under the same heading of the Tariff as the complete article.

“(2) When any part of an article, identifiable as such to the satisfaction of the Collector, and not specifically provided for in the Tariff, is imported by itself, that part shall, unless the Minister otherwise directs, be classed under the same heading of the Tariff as the complete article.” 5

(2) The Fifth Schedule to the Customs Amendment Act 1921 is hereby consequentially amended by repealing so much thereof as relates to section one hundred and thirty-six of the Customs Act 1913. 10

Alteration of
Tariff as to
passengers'
baggage and
effects.

1934, No. 14
1951, No. 71

17. (1) The Tariff, being the First Schedule to the Customs Acts Amendment Act 1934, is hereby amended by repealing so much thereof as relates to the Tariff item numbered 438 (as substituted by section five of the Customs Acts Amendment Act 1951), and substituting the provisions set out in the *First* Schedule to this Act. 15

(2) Section five of the Customs Acts Amendment Act 1951 and the Schedule to that Act are hereby consequentially repealed.

Sales Tax

Additional
exemptions
from sales tax.
1932-33,
No. 33

18. (1) This section shall be read together with and deemed part of the Sales Tax Act 1932-33. 20

(2) Subject to the provisions of this section, goods of a class or kind specified in the *Second* Schedule to this Act shall be exempt from sales tax. 25

(3) The Governor-General may from time to time, by Order in Council, revoke the exemption from sales tax of any goods of a class or kind exempted under this section.

(4) Every Order in Council under this section shall come into force on the date of its notification in the *Gazette* or on such earlier or later date as may be specified therein in that behalf. 30

(5) The resolutions of the House of Representatives passed on the twenty-second day of July, nineteen hundred and fifty-four, and the tenth day of September, nineteen hundred and fifty-four, purporting to exempt goods of a class or kind specified in the *Second* Schedule to this Act from sales tax are hereby revoked as from the passing thereof. 35

(6) All sales tax that became due and payable and all penalties that were incurred before the commencement of this section shall be recovered and enforced in the same manner as if this section and the said resolutions had not been passed. 40 45

(7) This section shall be deemed to have come into force—

(a) As to goods of a class or kind specified in Part I of the *Second* Schedule to this Act, on the twenty-third day of July, nineteen hundred and fifty-four:

(b) As to goods of a class or kind specified in Part II of the *Second* Schedule to this Act, on the eleventh day of September, nineteen hundred and fifty-four.

PART III

SOCIAL SECURITY AND WAR PENSIONS

Social Security

19. The Social Security Act 1938 is hereby amended by inserting, after section one hundred and twenty-five, the following section:

“125A. (1) Every company for the time being assessable for income tax under section *one hundred and fifty-five* of the Land and Income Tax Act 1954 shall be liable for the charge on income imposed by this Part of this Act.

“(2) Notwithstanding anything to the contrary in section one hundred and twenty-seven of this Act, the chargeable income in respect of which a company is liable in accordance with this section shall be its taxable income for income tax purposes as defined in the said section *one hundred and fifty-five* of the Land and Income Tax Act 1954.

“(3) Where the Commissioner is satisfied that any amount paid as dividends by any company to which this section applies (in this section referred to as the holding company) consists of dividends received by the holding company from any other company to which this section applies, there shall be deducted from the charge payable by the holding company in respect of that amount a sum equal to the charge paid or payable by the other company in respect of that amount.

“(4) Notwithstanding anything to the contrary in the foregoing provisions of this Part of this Act, the charge payable by any company to which this section applies on its chargeable income for any year shall be due and payable on such day or days as the Governor-General in Council determines in that behalf.

Liability for social security charge of companies engaged in mining for gold, etc. 1938, No. 7; reprinted, 1948, Vol. II, p. 1320

“(5) Except as provided in this section, all the provisions of this Part of this Act shall, so far as applicable, apply with respect to companies that are for the time being subject to this section in the same manner as they apply with respect to persons other than companies. 5

“(6) This section shall apply with respect to the charge for the year of assessment commencing on the first day of April, nineteen hundred and fifty-five, and for every subsequent year.” 10

War Pensions

Validating
increases in
war pensions
and allowances
from
15 September
1953.
1943, No. 22
1940, No. 24

20. (1) Notwithstanding anything to the contrary in the War Pensions Act 1943 or the War Pensions and Allowances (Mercantile Marine) Act 1940, a War Pensions Board may, in its discretion and in accordance with any general or special directions of the Minister of Defence, in respect of any period commencing not earlier than the fifteenth day of September, nineteen hundred and fifty-three, and ending before the date of the commencement of the *War Pensions Act 1954*, increase the rate of any war pension or allowance by not more than fifteen shillings a week in the case of any pension or one pound a week in the case of any allowance. 15 20

(2) In determining any application for an increase under this section a War Pensions Board may take into account such factors of economic significance (including any bonus received by the applicant from the Consolidated Fund) as it thinks fit. 25

(3) This section shall be deemed to have come into force on the fifteenth day of September, nineteen hundred and fifty-three. 30

PART IV

CINEMATOGRAPH FILMS

This Part to be
read with
Cinematograph
Films Act 1928.
See Reprint
of Statutes,
Vol. I, p. 797

21. This Part of this Act shall be read together with and deemed part of the Cinematograph Films Act 1928. 35

Inland Revenue
Act.
1952, No. 33

22. This Part of this Act is hereby declared to be one of the Inland Revenue Acts within the meaning of the Inland Revenue Department Act 1952, and the First Schedule to that Act is hereby accordingly amended by adding a reference to this Part of this Act. 40

Income Tax

23. (1) In this section, unless the context otherwise requires,—

Assessment of
film renters
for income tax.

5 “Commonwealth” means the British Commonwealth of Nations; and includes every territory for whose international relations the Government of any country of the Commonwealth is responsible:

10 “Income tax”, in relation to any country or territory other than New Zealand, means any tax which in the opinion of the Commissioner is substantially of the same nature as income tax under the Land and Income Tax Act 1923:

See Reprint
of Statutes,
Vol. VII,
p. 271

15 “Renting”, in relation to films, means renting or otherwise issuing films (including trailers) to exhibitors at a rent or for any other consideration, or making other arrangements with exhibitors for the exhibition thereof:

20 “Rents” has a meaning corresponding to the term ‘renting’ as hereinbefore defined; but does not include—

(a) Any receipts from the sale or hire of film containers:

25 (b) Any receipts from the sale or hire of cinematograph or photographic materials or accessories other than films or trailers:

(c) Any receipts from the sale or hire of advertising materials relating to any film:

30 “Trailer” means a film or part of a film used for advertising purposes.

(2) Notwithstanding anything to the contrary in the Land and Income Tax Act 1923, for the purpose of assessing income tax the income derived by any person from the business of renting films shall be calculated in accordance with this section.

35 (3) Where rents are derived from New Zealand by any person (whether resident in New Zealand or elsewhere) from the business of renting films, whether
40 derived by that person as principal or as agent or trustee for any other person, an amount equal to ten per cent

of the gross rents so derived shall be deemed to be assessable income of that person, and, subject to the provisions of this section, that person shall be assessable and liable for income tax accordingly.

(4) Where rents are derived from a country or territory other than New Zealand by any person resident in New Zealand from the business of renting films, whether derived by that person as principal or as agent or trustee for any other person, an amount equal to ten per cent of the gross receipts so derived shall be deemed to be assessable income of that person, and, subject to the provisions of this section, that person shall be assessable and liable for income tax accordingly: 5 10

Provided that, if and so far as the Commissioner is satisfied that any such rents are derived by that person from a country or territory within the Commonwealth other than New Zealand and are chargeable with income tax in that country or territory, an amount equal to ten per cent of the gross rents so derived and chargeable shall be deemed to be income of that person exempt from income tax in New Zealand and to be non-assessable income to which section six of the Land and Income Tax Amendment Act 1931 applies. 15 20

See Reprint
of Statutes,
Vol. VII,
p. 353

(5) Where any person who carries on the business of renting films is liable for income tax under this section and is required under an agreement with any other person, whether resident in New Zealand or elsewhere, to pay to that other person any portion of the film rents or any royalty, commission, or other amount in respect of the films rented, that other person shall not be liable for income tax on any such amount so paid to him. 25 30

(6) In calculating the taxable income of any person who carries on the business of renting films, no deduction, whether by way of special exemption or otherwise, shall be allowed except as expressly provided in this section. Where a person who carries on the business of renting films incurs a loss in any year in any other business or from any other source, that loss may be deducted from the assessable income deemed to be derived in that year from the business of renting films, except to the extent that the loss is deducted from any other income derived 35 40

by the taxpayer, and any loss not allowed as a deduction in that year may be carried forward in accordance with section eighty-one of the Land and Income Tax Act 1923. For the purposes of this section any expenditure or

5 loss incurred by a taxpayer in connection with—

- (a) The sale or hire of film containers; or
- (b) The sale or hire of cinematograph or photographic materials or accessories; or
- (c) The sale or hire of advertising materials relating

10 to any film,—

shall be deemed to be incurred in the business of renting films and shall not be deductible in calculating the assessable income of that taxpayer. Any loss deductible under this subsection shall, subject to this subsection, be

15 calculated in accordance with section eighty-one of the Land and Income Tax Act 1923.

(7) In calculating the taxable income of any person (other than a company or a public authority or an unincorporated body) who carries on the business of

20 renting films, there shall be allowed as a deduction from the assessable income deemed to be derived in any year from the business of renting films the special exemptions to which the taxpayer is entitled under the Land and Income Tax Act 1923, except to the extent that those

25 exemptions are allowed against any other income derived by the taxpayer in that income year.

(8) This section shall apply with respect to the tax for the year of assessment that commenced on the first day of April, nineteen hundred and fifty-four, and for

30 every subsequent year.

Social Security Charge

24. (1) All income that by virtue of section *twenty-three* of this Act is assessable income or is non-assessable income to which section six of the Land and Income Tax

35 Amendment Act 1931 applies shall be deemed to be income for the purposes of Part IV of the Social Security Act 1938, and shall be assessable for social security charge accordingly.

(2) This section shall apply with respect to the

40 charge for the year of assessment that commenced on the first day of April, nineteen hundred and fifty-four, and for every subsequent year.

See Reprint
of Statutes,
Vol. VII,
p. 306

Assessment of
film renters
for social
security charge.
See Reprint
of Statutes,
Vol. VII,
p. 353
1938, No. 7;
reprinted 1948,
Vol. 11,
p. 1309

Film Hire Tax

Calculation of net receipts for assessment of film hire tax.

See Reprint of Statutes, Vol. I, p. 819

25. (1) Section forty-six of the Finance Act 1930 is hereby amended by repealing subsection one, and substituting the following subsection:

“(1) For the purposes of this Part of this Act the net receipts derived in any period from the renting of sound picture films by a renter who is not also an exhibitor shall be ascertained by deducting from the gross receipts derived therefrom an amount equal to forty per cent of those gross receipts. In calculating the gross receipts derived from the renting of sound picture films the gross receipts from trailers shall be included, but any receipts from the sale or hire of accessories, advertising materials, or other things used in connection with the distribution or exhibition of films shall be excluded.”

(2) Section forty-six of the Finance Act 1930 is hereby further amended by repealing subsection three, and substituting the following subsection:

“(3) The net receipts of any renter who is also the holder of an exhibitor’s licence as aforesaid shall be ascertained by deducting from his gross receipts, calculated in the manner prescribed by subsection two of this section, an amount equal to forty per cent of those gross receipts.”

Quarterly returns of receipts by licensed renters.

26. (1) The Finance Act 1930 is hereby amended by repealing section forty-seven, and substituting the following section:

“47. (1) For the purposes of this Part of this Act the term ‘quarter’ means a period of three months ending with the last day of March, June, September, or December in any year or such other period as may in any case be approved by the Commissioner of Inland Revenue, being a period of thirteen or fourteen weeks ending with a Saturday at or near the end of March, June, September, or December in any year.

“(2) For the purposes of this Part of this Act every licensed renter shall, within twenty-eight days after the end of each quarter, furnish to the Commissioner of Inland Revenue a return in the prescribed form, or in a form approved by the Commissioner, setting forth a complete statement of his gross receipts in connection

with the renting of films for the quarter, together with such other particulars as may be prescribed or as may be required by the Commissioner."

5 (2) Section forty-five of the Finance Act 1930 is hereby amended by omitting the word "monthly" wherever it occurs. See Reprint of Statutes, Vol. I, p. 820

27. The Finance Act 1930 is hereby amended by repealing section forty-eight, and substituting the following section: Dates for payment of film hire tax.

10 "48. (1) The tax payable in accordance with this Part of this Act for each quarter shall be due and payable on the day after the end of that quarter.

15 "(2) The tax for each quarter shall be paid when the return for that quarter is forwarded to the Commissioner, but in no case later than the last day prescribed by section forty-seven of this Act for furnishing that return; and it shall not be necessary for the Commissioner to issue any demand for the payment of the tax."

20 28. (1) Sections *twenty-five to twenty-seven* of this Act shall apply and be deemed to have always applied to the receipts derived or deemed to have been derived by any renter from the renting of films at any time after the third day of April, nineteen hundred and forty-eight. Application of amendments as to film hire tax.

25 (2) The returns required by Part V of the Finance Act 1930 as amended by this Part of this Act to be furnished by any renter in respect of any quarter that has expired before the passing of this Act shall be furnished within six months after the date of the passing of this Act or within such further time as the
30 Commissioner may in any case allow.

(3) For the purpose of giving effect to the amendments made by this Part of this Act, the film hire tax payable in respect of any quarter that has expired before the passing of this Act may be assessed, and any assessment of film hire tax made in respect of any period
35 before the passing of this Act may be amended, at any time within two years after the date of the passing of this Act.

40 (4) In any case where the Commissioner is satisfied that film hire tax in respect of any period before the passing of this Act has been paid in excess of the amount properly payable under Part V of the Finance Act 1930 as amended by this Part of this Act, the Commissioner

may, without further appropriation than this section, refund the amount so paid in excess if written application therefor is made by or on behalf of the taxpayer within two years after the date of the passing of this Act.

PART V

5

LOCAL AUTHORITIES AND PUBLIC BODIES

Majority required to carry proposal to raise a special loan. See Reprint of Statutes, Vol. V, p. 367

29. (1) The Local Bodies' Loans Act 1926 is hereby amended by repealing section twelve, and substituting the following section:

" 12. If a majority of the total number of valid votes recorded at the poll is in favour of the proposal, then, and not otherwise, the proposal shall be deemed to be carried, and the local authority may proceed with the proposal accordingly; but if the proposal is not carried the local authority shall not so proceed."

1939, No. 19

(2) Section twelve of the Meat Act 1939 is hereby amended by repealing subsection three.

Empowering certain local authorities to expend money in connection with the Southland centennial celebrations.

30. 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 Southland Land District to expend money out of its general fund or account towards celebrating and commemorating the hundredth anniversary of the settlement of Southland, and in connection with the establishment of a centennial memorial or centennial memorials, and to make grants to the body known as the Southland Centennial Association Incorporated for any such purpose.

Validating excess overdrafts of local authorities as result of wage increase. See Reprint of Statutes, Vol. V, p. 354

31. Notwithstanding anything to the contrary in the Local Bodies' Finance Act 1921-22, it shall be deemed to be and to have been lawful for any local authority within the meaning of that Act to owe as at the last day of its financial year that was current on the nineteenth day of November, nineteen hundred and fifty-three, in excess of the limits prescribed by that Act, a sum not exceeding the total of all money expended by the local authority during that financial year to meet increases in salary or wages or under any contract entered into before the nineteenth day of November, nineteen hundred and

fifty-three, which are directly attributable to the general wage order made on that date by the Court of Arbitration under the Economic Stabilization Regulations 1953.

Serial No.
1953/50

PART VI

5

MISCELLANEOUS

32. Whereas Frederick William Ongley, Esquire, former Judge of the Compensation Court, retired from that office on the thirty-first day of December, nineteen hundred and fifty-one: And whereas under the Compensation Court Regulations 1940 he was during his tenure of office entitled to the same salary as the Judge of the Court of Arbitration: And whereas on the sixth day of December, nineteen hundred and fifty-one, the salary of the Judge of the Court of Arbitration was increased by three hundred and fifty pounds a year to two thousand six hundred pounds a year and it is desirable that the salary of the said Frederick William Ongley should be increased to that amount as from that date to the date of his retirement and that his superannuation be increased consequentially: Be it therefore enacted as follows:

Salary and superannuation rights of F. W. Ongley, Esquire, former Judge of Compensation Court.
Serial No.
1940/38

(1) There shall be paid to the said Frederick William Ongley out of the Consolidated Fund, without further appropriation than this section, as an addition to the salary paid to him as the Judge of the Compensation Court in respect of the period that commenced on the sixth day of December, nineteen hundred and fifty-one and ended with the thirty-first day of December, nineteen hundred and fifty-one, an amount calculated at the rate of three hundred and fifty pounds a year.

(2) For the purpose of determining the rights of the said Frederick William Ongley to a superannuation allowance on his retirement from that office, the amount of his annual salary at the time of his retirement shall be deemed to have been two thousand six hundred pounds a year.

33. Whereas Wilfred Fosberrey Stilwell, Esquire, an additional Judge of the Court of Arbitration, was appointed to his present office as from the fourth day of November, nineteen hundred and forty-nine: And whereas he had held office as a Deputy Judge of that Court from the twenty-eighth day of April, nineteen

Superannuation rights of W. F. Stilwell, Esquire, additional Judge of Court of Arbitration.

hundred and forty-eight, to the date of his appointment as an additional Judge of that Court: And whereas it is desirable that the period during which he held office as a Deputy Judge shall for superannuation purposes be deemed to be service as an additional Judge of that Court: Be it therefore enacted as follows: 5

For the purpose of determining the rights of the said Judge to a superannuation allowance on his retirement from his present office, the period for which he has held his present office as an additional Judge of the Court of Arbitration shall be deemed to have commenced on the twenty-eight day of April, nineteen hundred and forty-eight. 10

Public Trustee
to administer
the Nelson
Rifle Prize
Fund.
1928, No. 53

34. (1) As soon as may be after the commencement of this section all money comprising the Nelson Rifle Prize Fund referred to in section fourteen of the Finance Act 1928 and the accumulations of income thereof (which fund and the accumulations of income from time to time added thereto are in this section together referred to as the Fund) shall, without further appropriation than this section, be transferred from the Public Account to the Public Trustee, who upon receipt thereof shall become the trustee of the Fund and shall thereafter hold and invest the same in the Common Fund of the Public Trust Office in perpetuity and apply the income arising therefrom in accordance with the provisions of this section. 15 20 25

(2) All money which before the commencement of this section has accrued to the Fund by way of interest and has not been applied in accordance with the provisions of the said section fourteen shall as from the commencement of this section be added to the capital of the Fund, of which it shall thereafter form part, and shall be dealt with in accordance with the provisions of this section. 30

(3) The Public Trustee shall apply the income from time to time arising from the Fund after the commencement of this section in such sum or sums and in such manner as the Army Secretary from time to time in writing directs for all or any of the purposes of providing monetary or other prizes for rifle or other small arms shooting or of generally encouraging efficiency in rifle or other small arms training in any army formation, army unit, rifle club, or rifle association for the time being in the area comprised in the Provincial District of Nelson, and the Public Trustee shall not be liable for acting on any such direction of the Army Secretary. 35 40 45

(4) Notwithstanding anything to the contrary in any other enactment or in any rule of law, any income arising from the Fund after the commencement of this section and not for the time being applied for any of the purposes specified in subsection *three* of this section and the resulting income thereof shall be accumulated and added to the capital of the Fund, of which it shall thereafter form part, and shall be subject to the provisions of this section relating to the capital of the Fund, but may at any time be applied under this section as if it were income arising from the Fund in the year in which it is so applied.

(5) The receipt of the officer for the time being commanding any army formation or army unit referred to in subsection *three* of this section or of the secretary or treasurer of any rifle club or rifle association referred to in that subsection or of any person appearing to the Public Trustee to be entitled to receive money on behalf of that formation or unit or club or association, as the case may be, shall be a good and sufficient discharge to the Public Trustee for any money expended under the foregoing provisions of this section for or in respect of that formation or unit or club or association, as the case may be, or for or in respect of any member thereof, and the Public Trustee shall not be liable to see to the application of any money so expended.

(6) In this section—

“Army” and “Army Secretary” have the same meanings as in the New Zealand Army Act 1950: 1950, No. 39

“Rifle club” and “rifle association” mean respectively a rifle club and a rifle association recognized by the Army Board or deemed to have been so recognized under section one hundred and forty-four of the New Zealand Army Act 1950.

(7) Section fourteen of the Finance Act 1928 is hereby repealed. 1928, No. 53

(8) This section shall come into force on the first day of June, nineteen hundred and fifty-five.

35. Section twenty-one of the Agricultural Workers Act 1936 is hereby amended by inserting, after the words “made thereunder”, the words “or of any Order in Council made under section twenty of this Act”. Breach of extension orders under Agricultural Workers Act 1936. 1936, No. 30

- Land Transfer (Foreign Governments) Act 1945 repealed. 1952, No. 52
1945, No. 14
36. The Seventh Schedule to the Land Transfer Act 1952 is hereby amended as from the commencement of that Act by inserting, after the reference to the Land Transfer Amendment Act 1939, the following words: 5
“1945, No. 14—
The Land Transfer (Foreign Governments) Act 1945.”
- Repeal of Iron and Steel Industry Act 1937 and amendments. 1937, No. 33
1938, No. 13
1941, No. 26
1942, No. 18
1946, No. 41
1948, No. 35
1953, No. 73
1953, No. 74
37. The following enactments are hereby repealed, namely: 10
(a) The Iron and Steel Industry Act 1937: 10
(b) Section eight of the Finance Act 1938:
(c) Section thirty-seven of the Statutes Amendment Act 1941:
(d) Section eighteen of the Statutes Amendment Act 1942: 15
(e) Section twenty-nine of the Finance Act (No. 2) 1946:
(f) So much of the Schedule to the Finance Act 1948 as relates to the Finance Act 1938:
(g) Paragraph (g) of section seventy-two of the Public Revenues Act 1953: 20
(h) So much of the Schedule to the New Zealand Loans Act 1953 as relates to the Iron and Steel Industry Act 1937.
- Armed Forces Canteen Council may acquire land and buildings for Council purposes. 1948, No. 51
38. The Armed Forces Canteens Act 1948 is hereby amended by inserting, after section eight, the following section: 25
“8A. The Council may from time to time, with the consent of the Minister, for the more effectual administration of this Act and in order to make suitable provision for the carrying out of its functions under this Act,— 30
“(a) Purchase or take on lease or otherwise acquire any land with or without buildings:
“(b) Improve any land so acquired:
“(c) Erect, alter, subdivide, repair, improve, rebuild, 35
or add to buildings on land so acquired:
“(d) Grant leases or tenancies of any land so acquired and of buildings (not being dwellinghouses) on land so acquired, or any part thereof, at such rent and upon such 40
terms and conditions as it thinks fit:

“(e) Let any dwellinghouse on land so acquired, or any part thereof, to any employee of the Council for such term and at such rent and otherwise upon such terms and conditions as it thinks fit:

“(f) Let any dwellinghouse that is not for the time being required to provide residential accommodation for employees of the Council to such person, for such term, at such rent, and otherwise upon such terms and conditions as it thinks fit:

“(g) Sell any land or buildings so acquired or any part thereof which are not required for carrying on the functions of the Council.”

39. The payment made out of its funds during the financial year of the Board that ended with the thirtieth day of June, nineteen hundred and fifty-four, by the New Zealand Meat Producers Board, established under the Meat Export Control Act 1921-22, as a compassionate allowance to the widow of Joseph John Evans, deceased, former General Manager of the Board, is hereby validated and declared to have been lawfully made.

40. Section fourteen of the Meat Export Control Act 1921-22 (as amended by section two of the Meat Export Control Amendment Act 1950) is hereby further amended by adding the following subsection:

“(6) With the approval of the Minister of Agriculture, and subject to such conditions as he may impose, the Board may advance money or give credit to, or give guarantees or indemnities or securities in respect of the payment of money or the performance of contracts or obligations by, any society registered under the Industrial and Provident Societies Act 1908 which carries on any business in New Zealand connected with the export of meat.”

Validating grant by New Zealand Meat Producers Board to widow of the late J. J. Evans. See Reprint of Statutes, Vol. VIII, p. 649

New Zealand Meat Producers Board may make advances and give guarantees to societies engaged in meat export business.

See Reprint of Statutes, Vol. VIII, p. 655
1950, No. 11
See Reprint of Statutes, Vol. III, p. 1029

SCHEDULES

FIRST SCHEDULE

Section 17

SUBSTITUTED PROVISIONS OF CUSTOMS TARIFF

Item No.	Tariff Item	British Preferential Tariff	General Tariff
438	<p>(1) Passengers' baggage and effects which are not intended for any other <i>person</i> or <i>persons</i> or for gift, sale, exchange, or trade viz.:</p> <p>(a) Wearing apparel and <i>other personal effects</i> which are the property of the <i>person</i> bringing them to New Zealand and which have been worn or are in use by him:</p> <p>(b) Household or <i>other effects</i>, subject to such conditions as the Minister may prescribe, which are imported by a <i>person</i> who satisfies the Collector that he intends to reside permanently in New Zealand and which have been owned and used by that <i>person</i> for a period of not less than one year immediately preceding the <i>person's</i> departure for New Zealand: Provided that a right-hand drive motor vehicle not in excess of one such motor vehicle for any one <i>family</i> may, subject to all the other conditions and requirements of this Tariff item, be admitted under this Tariff item notwithstanding that it has been in use for less than one year immediately preceding the departure of the <i>person</i> bringing it to New Zealand if it is established to the satisfaction of the Collector that—</p> <p>(i) The vehicle was the personal property of the <i>person</i> prior to his departure for New Zealand; and</p> <p>(ii) The <i>person</i> owned and had in use for not less than one year immediately preceding his acquisition of the vehicle a left-hand drive vehicle which was of the same <i>class</i> as the vehicle imported by him and which was disposed of by him before his departure for New Zealand:</p> <p>Provided also that, if the household or other effects are not imported within five years from the date of the arrival in New Zealand of the <i>person</i> by whom they have been owned and used, they shall be admitted under this item only with the consent of the Minister.</p> <p>(2) Notwithstanding anything in paragraph (1) of this item, where a <i>person</i> imports as part of his baggage and effects dutiable goods (other than cigars, cigarettes, tobacco, wines, and spirits) the total value of which does not exceed £50 and which are not imported on behalf of any other <i>person</i> or <i>persons</i> or for sale, exchange, or trade, those goods shall be subject to duty as follows, viz.:</p> <p>(a) Not exceeding £10 in value</p> <p>(b) Exceeding £10 but not exceeding £50 in value</p> <p>[NOTES.—(1) Where the value of the dutiable goods imported exceeds £50 paragraph (2) of this item does not apply and duty shall be payable on all goods in accordance with the Tariff.</p> <p>(2) In no case shall duty be charged under this item in excess of that otherwise chargeable under the Tariff.]</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>25 per cent <i>ad val.</i></p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>25 per cent <i>ad val.</i></p>

SECOND SCHEDULE

Section 18

ADDITIONAL EXEMPTIONS FROM SALES TAX

PART I

Exemptions Effective after 22 July 1954

- Ammunition.
- Bands, rubber.
- Blood plasma, synthetic.
- Brushware, all kinds.
- Cards, birthday, greeting, invitation, visiting, and similar.
- Certificates of merit or proficiency.
- Cinematograph projectors, 16 millimetre.
- Combs, hair and toilet.
- Cordage, rope, and twine.
- Cutlery, all kinds, including forks and spoons.
- Electrical appliances, viz.:
 - Batteries, dry cell, for bicycle lamps, bells, hand lanterns, and torches.
 - Bicycle lamps.
 - Cable, welding, of soft-drawn aluminium wire insulated with vulcanized india-rubber, polyvinyl chloride, or similar plastic material.
 - Circuit breakers up to 60 amperes.
 - Condensers, starting, for use with single-phase motors.
 - Connectors, wire and cable.
 - Earthing clamps for electric conduit and water pipes.
 - Grommets and bushings of rubber or other insulating material suitable for leading insulated wires through sheet metal.
 - Heaters, immersion.
 - Torches.
- Firearms.
- Handles, wooden, for tools.
- Hangers and protective covers for apparel; trouser and tie presses; shoe trees.
- Kitchen utensils, including hardware and hollowware for use in the kitchen and in the preparation and cooking of food.
- Labels and tags, all kinds.
- Lawnmowers.
- Manicure instruments and sets.
- Musical instruments.
- Pegs, florists'.
- Petroleum ether.
- Pins, drawing.
- Pipes, stainless steel, internally polished.
- Razors, razor blades, and shaving sets.
- Score cards and score books for sports (excluding gaming score cards and books).
- Sewing requisites, viz.:
 - Chalk, tailors'.
 - Scissors less than 10 inches in length.
 - Thread and yarn holders and winders.
- Shoe polishing pads.
- Soap, cleansing, all kinds, including shaving soaps and creams, but excluding hair shampoos.
- Solder.
- Sponges, all kinds.
- Tableware, viz.: cups, saucers, beakers, drinking-glasses, plates, dishes, bowls, basins, jugs, teapots, coffee-pots, cruets and casters, egg cups, toast racks, and similar utensils for table use.

SECOND SCHEDULE—continued

ADDITIONAL EXEMPTIONS FROM SALES TAX—continued

PART I—continued

Exemptions Effective after 22 July 1954—continued

- Tape, paper, gummed.
 Tape, self-adhesive, plastic, printed or unprinted.
 Teats for use in feeding animals.
 Tooth and denture cleansers:
 Umbrellas.
 Walking sticks.
 Weighing machines, scales and balances.
- *Goods, whether manufactured in New Zealand or imported, which, if imported, would be included under the following items of the Customs Tariff:
- 12 Aerated waters, and *beverages*, n.e.i.
 13 Mineral waters, being beverages, aerated or otherwise.
- Ex 21 Syrups n.e.i.; raspberry-vinegar, sweetened.
- 135 Scientific and philosophical instruments and apparatus, viz.: *assay balances; chemical balances*, sensitive to 2 milligrammes or less; *laboratory retorts, laboratory flasks*, and other instruments, and apparatus, peculiarly suited for chemical analysis and assay work; assay furnaces; retorts, dishes, and other apparatus, of fused silica or platinum, for use in chemical manufacture, or in a laboratory; microscopes, telescopes, and *magnifying-glasses*; also such instruments, and apparatus, specially suited for scientific and philosophical purposes, as may be approved by the Minister.
- 223 Glass cloches or bells, specially suited for horticultural purposes.
- 230 Stones, mill, grind, oil, and whet.
- 233 Artists' materials—viz.: academy boards, canvas in the piece or on stretchers, oiled paper and drawing-paper in blocks, colours, palettes, and palette-knives.
- Ex 239 *Sporting and athletic requisites, n.e.i.*, including billiard *requisites* n.e.i.; fishing-tackle n.e.i., including artificial flies and other baited hooks.
- 253 Paintings, pictures, drawings, engravings, and photographs, n.e.i., framed or unframed; picture or photograph frames or mounts.
- 288 Filter-paper, and filter-papers; filter-pulp.
- 309 Bellows n.e.i.
- 324 Guns, tools, and ammunition, specially suited for use in whaling.
- 341 *Gas meters*.
- 342 *Measuring, counting, testing, indicating, and recording machines, instruments, and appliances, n.e.i.*; drawing instruments; compasses, not being watch-chain pendants.
- 351 (1) Anvils, forges, and hearths, viz.: blacksmiths', and similar.
 (2) Blacksmiths', braziers', assay, and treadle-power bellows.
- 354 *Artificers' tools*, n.e.i., not including brushes or brushware; and the following tools—viz.: axes, hatchets, spades, shovels, forks, picks, mattocks, hammers, scythes, sheep-shears, reaping-hooks, scissors (not less than 10 inches in length), butchers' and other cleavers and choppers, hand-saws, saw-blades machine or hand, bill-hooks, bush-hooks, slashers, and hedge-knives.
- 418 Handles of bone, celluloid, or *base metal*, for the manufacture of shaving-brushes or tooth-brushes.
- Ex 449 Bristles for use in making brushware.

*SECOND SCHEDULE—continued*ADDITIONAL EXEMPTIONS FROM SALES TAX—*continued*

PART II

Exemptions Effective after 10 September 1954

- Accessories and strings for musical instruments.
- Bale hooks and other hand tools for handling goods.
- Bicycle lamps, other than electric.
- Catgut, natural or artificial.
- Colours, poster and showcard.
- Hair clippers.
- Hot-water bags and hot-water bottles, all kinds, and covers therefor.
- Hydrochloric acid.
- Inhalants, as may be approved by the Minister, specially put up for the relief of coughs and colds.
- Insulating tape.
- Materials and preparations specially put up for use in renovating or repairing clothing.
- Mercury.
- Raffia.
- Razor strops and other razor sharpeners.
- School bags as may be approved by the Minister.
- Sieves.
- Sporting and athletic requisites as may be approved by the Minister.
- Table mats, all kinds.
- Tool bags and tool containers; carpenters' nail bags.
- Goods, whether manufactured in New Zealand or imported, which, if imported, would be included under the following items of the Customs Tariff:
 - 107 Drugs, chemicals, and other substances, as may be enumerated by the Minister, specially suited for use as culture media, stains for use in microscopic work, or as indicators for chemical analysis or scientific investigation.
 - 123 Metal-workers' surface and case hardening compounds; soldering, brazing, and welding compounds.