

PUBLIC REVENUES AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill makes three amendments to the Public Revenues Act 1953.

Clause 2: Under section 97 of the Public Revenues Act 1953 it is an offence to make a declaration or certificate required by that Act, or by regulations made under the Act, knowing it to be false.

This clause re-enacts that section but also extends it to include a false declaration or certificate knowingly made or given for the purpose of procuring the improper payment to the offender, or to any local authority or other person or body, of public money, or money of a local authority or body whose accounts are audited by the Audit Office.

Clause 3: Section 110 of the principal Act authorises the Minister of Finance, for the purpose of increasing primary or secondary production in New Zealand or for the purpose of any other works of national importance, to give guarantees, indemnities, or securities in respect of any advance made at his request by any bank or other person or company. The effect of the amendment made by this clause is that the authority may be exercised whether the advance is made at the Minister's request or not, and whether the lender is in New Zealand or elsewhere.

Clause 4: Under section 92 (2) of the principal Act a Harbour Board may in any financial year expend, for purposes not otherwise authorised, sums not amounting in the whole to more than one per cent of its revenue for the year, but with a limit of £1,000. The effect of the amendment made by this clause is that where the Board's revenue for any year exceeds £1,000,000, the maximum unauthorised expenditure will be £2,000.

Hon. Mr Lake

PUBLIC REVENUES AMENDMENT

ANALYSIS

Title	3. Power to guarantee advances
1. Short Title	4. Unauthorised expenditure of Har-
2. False declarations and certificates	bour Boards

A BILL INTITULED

An Act to amend the Public Revenues Act 1953

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

1. Short Title—This Act may be cited as the Public Revenues Amendment Act 1961, and shall be read together with and deemed part of the Public Revenues Act 1953* (hereinafter referred to as the principal Act).

10 2. False declarations and certificates—The principal Act is hereby amended by repealing section 97, and substituting the following section:

*1957 Reprint, Vol. 12, p. 253
Amendments: 1958, No. 88; 1960, No. 84

“97. Every person is liable on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds, or to both, who makes any declaration or gives any certificate, knowing it to be false, if—

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“(a) It is required to be made or given by this Act or by the regulations; or

“(b) It is made or given for the purpose of procuring the improper payment, to himself or to any local authority or any other person or body, of any public money or any money of any local authority or body whose accounts are audited by the Audit Office.”

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3. Power to guarantee advances—Section 110 of the principal Act is hereby amended by omitting from subsection (1) the words “made at his request by any bank or other person or company”, and substituting the words “made by any bank or other person or company, whether that bank or person or company is in New Zealand or elsewhere.”

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4. Unauthorised expenditure of Harbour Boards—Section 92 of the principal Act is hereby amended by omitting from subsection (2) the words “nor in any case to more than one thousand pounds”, and substituting the words “nor, in any case where its revenue for the year exceeds one million pounds, to more than two thousand pounds, nor in any other case to more than one thousand pounds”.

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