

**Reprint
as at 3 June 2017**



Finance Act (No 2) 1939

Public Act 1939 No 38
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Commencement 6 October 1939

Finance Act (No 2) 1939: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
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An Act to make provision with respect to public finance and other matters

1 Short Title

This Act may be cited as the Finance Act (No 2) 1939.

**Part 1
Public revenues and loans****2 Tasman air service**

[Repealed]

Section 2: repealed, on 1 April 1978, by section 163(1) of the Public Finance Act 1977 (1977 No 65).

3 State Coal mines Sinking Fund

[Repealed]

Section 3: repealed, on 15 October 1959, by section 25(5) of the Coal Mines Amendment Act 1959 (1959 No 41).

4 Authorising payment of additional subsidies from Consolidated Fund into several Superannuation Funds

[Repealed]

Section 4: repealed, on 19 July 1940, by section 10(3) of the Finance Act 1940 (1940 No 6).

5 Validating payment for shares in New Zealand Centennial Exhibition Co., Ltd

The payment made out of the Consolidated Fund during the year ended 31 March 1939 of the sum of 25,000 pounds for shares in the New Zealand Centennial Exhibition Company, Limited, is hereby validated and declared to have been lawfully made.

6 Retrospective operation of regulations as to payment of Naval Forces

[Repealed]

Section 6: repealed, on 1 February 1958, by section 59(1) of the Navy Act 1954 (1954 No 53).

7 Validating payment out of Internal Marketing Account in respect of cheese not exported

The payment made during the financial year ended 31 March 1939 out of the Internal Marketing Account of the sum of twenty-one hundredths of a penny a pound in respect of cheese that was manufactured from milk received during the year ended 31 July 1938 and was not exported is hereby validated and declared to have been lawfully made under section 12 of the Primary Products Marketing Amendment Act 1937.

8 Grants of licences in respect of inventions, etc, to be subject to conveyance duty

[Repealed]

Section 8: repealed, on 1 January 1955, by section 175(1) of the Stamp Duties Act 1954 (1954 No 52).

9 Stamp duty payable on receipts not formally executed

[Repealed]

Section 9: repealed (with effect on 8 August 1952), on 16 October 1952, by section 2(2) of the Stamp Duties Amendment Act 1952 (1952 No 22).

10 Extending exemption from death duties of soldiers' estates

[Repealed]

Section 10: repealed (with effect on 21 July 1955), on 28 October 1955, by section 89(1) of the Estate and Gift Duties Act 1955 (1955 No 105).

11 Temporary advances to Social Security Fund from Consolidated Fund

[Repealed]

Section 11: repealed, on 1 April 1964, by section 4(5) of the Public Revenues Amendment Act 1963 (1963 No 46).

12 As to refunds to consumers of electricity in Gore of certain charges, and as to future charges

Whereas the Southland Electric Power Board (hereinafter called the **Board**) entered into an agreement (hereinafter referred to as the **agreement**) with the Gore Borough Council (hereinafter called the **Council**) on 30 March 1927 to purchase the Council's electric reticulation system and to supply electrical energy direct to the residents of the Borough of Gore upon the terms and conditions therein set out:

And whereas the agreement contained a provision that, in the event of the Board agreeing with any other consumer of electrical energy for the supply thereof at a lower price than that payable under the scale set forth in the agreement, the Board would reduce the charges in respect of electrical energy to the consumers within the borough using a similar quantity of energy for similar purposes under reasonably like circumstances to the same rate as was being charged by the Board to such other consumer:

And whereas the Board made deeds of agreement with the Maitua Borough Council, dated respectively 1 December 1932 and 27 April 1933, and it was contended that by reason of provisions in those deeds the Board was bound to reduce the prices for electrical energy used by consumers in the Borough of Gore:

And whereas the Board and the Council agreed on 19 September 1936 to refer to an arbitrator the determination of certain questions arising between them:

And whereas prior to the arbitration the Southland Electric Power District was abolished and the Board dissolved pursuant to the provisions of section 8 of the Southland Electric-power Supply Act 1936 and all the rights, liabilities, and engagements of the Board became the rights, liabilities, and engagements of the Crown:

And whereas the arbitrator in the matter of the arbitration between the Council and the Minister (as successor to the Board) held that the Minister was bound for a term of 15 years commencing on 1 December 1932 or during such shorter term as the provisions of the Mataura contract might remain in force, not to charge any consumer in the Borough of Gore for any quantity of electrical energy used in the borough more than prices specified in the Mataura contract:

And whereas there is still doubt as to the extent to which the Council is entitled to take advantage of the lower charges under the Mataura contract:

And whereas it has been mutually agreed between the Council and the Minister that the Minister shall refund to the Gore Borough consumers three-fourths of the amounts computed to be due under the award:

And whereas public notice was twice duly given in a newspaper circulating in the district to the Gore Borough consumers to make application for such refunds prior to 31 March 1939:

And whereas certain refunds have already been made, and it is desirable to validate those refunds and to authorise further refunds to be made:

And whereas consumers in the Borough of Gore have since 31 December 1937 been charged for electrical energy partly in accordance with the charges under the Mataura contract and partly in accordance with the Gore tariff, and it is desirable to preserve the rights of the present consumers:

Be it therefore enacted as follows:

- (1) Subject to the provisions of this section, the Minister shall, from moneys appropriated by Parliament for the purposes of the Electric Supply Account, refund an amount to be determined as hereinafter mentioned to every person who during the period beginning on 1 December 1932 and ending on 31 December 1937 was a consumer of electrical energy in the Borough of Gore and who is entitled to a refund under the said award and the agreement. All refunds made under this section shall be deemed to be expenditure upon working expenses of the South Island schemes.
- (2) The refunds made under this section shall be deemed to be in full settlement of all the liabilities of the Minister (as successor to the Board) to make refunds under the award and the agreement.
- (3) No refund shall be made under this section unless an application therefor by the consumer or any other person entitled to claim the refund was received at the office of the Minister at Invercargill or at Gore on or before 31 March 1939:

provided that the Minister may make a refund under this section in respect of any claim received after that date if he is of opinion that there was good reason for omitting to make the claim on or before that date and that the claim has been made within a reasonable time after that date.

- (4) Any refund under this section may be made to the consumer or to any other person entitled to claim the refund. The determination of the Minister as to the amount of any refund and as to the person to whom it is to be made shall be final and conclusive.
- (5) In arriving at the amount of the refund to be paid to or in respect of any consumer, the Minister shall take into account the difference between the amount actually paid by the consumer during the period referred to in subsection (1) for electrical energy and the amount that the consumer would have paid had he made the payments on the basis set out in the award; and the amount of the refund shall be three-fourths of that difference.
- (6) All payments made by the Minister before the passing of this Act and purporting to be refunds of moneys due under the award and the agreement shall be as valid and effectual as if they had been made pursuant to this section, and accordingly shall, where necessary, be deemed to have been so made.
- (7) Any consumer of electrical energy in the Borough of Gore other than a new consumer as hereinafter defined may continue until 1 December 1947 to use and pay for electrical energy at the prices being paid by him at the passing of this Act—that is to say, partly at the rates fixed by the Gore tariff as modified by the deeds between the Board and the Mataura Borough Council hereinbefore referred to, and partly at the rates fixed by the Southland tariff in force on 23 February 1939.
- (8) Any consumer of electrical energy in the Borough of Gore other than a new consumer may at any time after the passing of this Act elect to adopt in its entirety either the Southland tariff or the Gore tariff, and any consumer who elects to adopt the Gore tariff may subsequently elect to adopt the Southland tariff. If any such consumer does not elect to adopt the Gore tariff before 1 December 1947 he shall be deemed to have elected to adopt the Southland tariff.
- (9) Any new consumer may elect to adopt in its entirety either the Southland tariff or the Gore tariff, but it is hereby declared that no new consumer shall be entitled or be deemed to have at any time heretofore been entitled to select parts of the one tariff, and parts of the other tariff. Any new consumer who has elected or hereafter elects to adopt the Gore tariff may subsequently elect to adopt the Southland tariff.
- (10) When a consumer of electrical energy has elected or is deemed to have elected to adopt the Southland tariff under either of the last 2 preceding subsections he may not at any time thereafter change to the Gore tariff or, if he is not a new consumer, revert to the prices being paid by him at the passing of this Act.
- (11) In this section, unless the context otherwise requires,—

Gore tariff means the terms and conditions of retail supply of electrical energy and the retail prices and minimum charges for electrical energy in operation in the Borough of Gore on 29 March 1927

Minister means the Minister of Public Works

new consumer means a consumer of electrical energy in the Borough of Gore who was connected to the Minister's supply of electrical energy for the first time after 31 March 1939 and includes every consumer in so far as he is a consumer in respect of premises situated in the borough and connected to the Minister's supply for the first time after that date

Southland tariff means the terms and conditions of retail supply of electrical energy and the retail prices and minimum charges for electrical energy from time to time in operation under the Minister's Southland Electric Power Supply Scheme; but does not include any special terms and conditions, retail prices, or minimum charges which may be applicable in the Borough of Gore or in the Borough of Matura, or which for any special reason may, after the passing of this Act, be made applicable to any other particular part of the Southland Electric Power District.

Part 2

War pensions

Part 2: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

13 Interpretation

[Repealed]

Section 13: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

14 Provision for pensions in event of death or disablement of members of New Zealand forces

[Repealed]

Section 14: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

15 Claims for pensions to be dealt with by War Pensions Board

[Repealed]

Section 15: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

16 Appeals from decisions of Board

[Repealed]

Section 16: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

17 Economic pensions

[Repealed]

Section 17: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

18 In computing pension payable under this Part, income in nature of pension or retiring allowance to be taken into account

[Repealed]

Section 18: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

19 References in other Acts to war pensions to include references to pensions under this Part

[Repealed]

Section 19: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

20 Repeal

[Repealed]

Section 20: repealed, on 1 August 1940, by section 16(1) of the War Pensions Extension Act 1940 (1940 No 9).

Part 3

National Provident Fund

Part 3: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

21 This Part to be read with National Provident Fund Act 1926

[Repealed]

Section 21: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

22 Extension of definition of expression permanent staff in relation to hospitals

[Repealed]

Section 22: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

23 Section 11 of principal Act amended

[Repealed]

Section 23: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

24 Section 12 of principal Act amended

[Repealed]

Section 24: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

25 Section 15 of principal Act amended

[Repealed]

Section 25: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

26 Payments under section 19 of principal Act not to be taken into account in computing refunds of contributions

[Repealed]

Section 26: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

27 Section 27 of principal Act amended

[Repealed]

Section 27: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

28 Section 28 of principal Act amended

[Repealed]

Section 28: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

29 Section 34 of principal Act amended

[Repealed]

Section 29: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

30 Provision for retirement on pension of employees of local authorities before the retiring age prescribed by pension scheme

[Repealed]

Section 30: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

31 Married contributors may elect to accept reduced pensions in consideration of increased pensions to widows

[Repealed]

Section 31: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

32 Money payable to infant may be paid to other person on his behalf

[Repealed]

Section 32: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

33 Payments on account of deceased contributors without production of probate or letters of administration

[Repealed]

Section 33: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

34 Section 61 of principal Act amended

[Repealed]

Section 34: repealed, on 23 November 1950, by section 80(1) of the National Provident Fund Act 1950 (1950 No 55).

Part 4

Local authorities and public bodies

35 Crown liability for special rates in respect of redemption loans

[Repealed]

Section 35: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

36 Payment of loan charges out of general fund not to affect Crown's liability for special rates, or to increase subsidy on general rates

[Repealed]

Section 36: repealed, on 16 October 1971, pursuant to section 18(a) of the Local Authorities Loans Amendment Act 1971 (1971 No 27).

37 Extending authority of Hospital Boards to borrow during financial year ended 31 March 1939

[Repealed]

Section 37: repealed, on 1 April 1958, by section 158(1) of the Hospitals Act 1957 (1957 No 40).

38 Section 33 of the Finance Act 1938 amended

[Repealed]

Section 38: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

39 Water supply charges by local authority contributing to cost of Government water supply works, etc

[Repealed]

Section 39: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

40 Authorising local authorities to contribute to the Red Cross Centennial Fund

- (1) Any local authority or public body may from time to time contribute any sum or sums of money to the Red Cross Centennial Fund sponsored by the New Zealand Red Cross Society, Incorporated.
- (2) All contributions made to the said Fund before the passing of this Act that by virtue of this section would have been valid if this Act had been in force when they were made shall be deemed to have been validly and lawfully made.

41 Leave of absence on pay or part pay to employees of local authorities on naval, military, or air service

- (1) For the purposes of this section the term **local authority** has the same meaning as in Part 14 of the Public Revenues Act 1926.
- (2) Any local authority may grant leave of absence to any of its employees for the purpose of serving in any of His Majesty's Naval, Military, or Air Forces, whether within New Zealand or elsewhere, and may, during such leave of absence, pay to every such employee or to his order the whole or any part of the salary or wages of that employee, at the rate at which he was employed at the commencement of his leave of absence.

**Part 5
Miscellaneous**

42 Members of Parliament not disqualified by reason of being members of His Majesty's Forces

[Repealed]

Section 42: repealed, on 4 October 1940, by section 3(5) of the Electoral Amendment Act 1940 (1940 No 21).

43 Disqualification provisions as to members of General Assembly not to apply to certain payments

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 any payment that has been received by Joseph Hodgens, Esquire, out of public moneys in respect of his visit to Australia during 1939 for special work in connection with the employment of artisans.

44 Validating appointment of a former member of Parliament as a public servant

- (1) Nothing in section 21 of the Electoral Act 1927 shall apply with respect to the appointment as a public servant of Clifford Lorrie Hunter, Esquire.
- (2) This section shall be deemed to have come into force on 6 March 1939.

45 Providing for superannuation for the Naval Forces

[Repealed]

Section 45: repealed, on 12 October 1946, by section 8(3) of the Finance Act (No 2) 1946 (1946 No 41).

46 Special superannuation rights of members of Naval Forces, Army, and Air Force

[Repealed]

Section 46: repealed, on 12 October 1946, by section 8(3) of the Finance Act (No 2) 1946 (1946 No 41).

47 Altering dates for actuarial examinations of several superannuation funds

[Repealed]

Section 47: repealed, on 1 April 1948, by section 91(1) of the Superannuation Act 1947 (1947 No 57).

48 Preserving superannuation rights of J A Gilmour, Esquire, SM

[Repealed]

Section 48: repealed, on 1 April 1948, by section 91(1) of the Superannuation Act 1947 (1947 No 57).

49 Authorising payment of portion of certain amounts deducted from superannuation allowance of John Stevenson, Esquire

[Repealed]

Section 49: repealed, on 1 April 1948, by section 91(1) of the Superannuation Act 1947 (1947 No 57).

50 Validating certain payments by Dunedin Savings-bank

The payments made during the financial year ending on 31 March 1940 by the trustees of the Dunedin Savings-bank of the following sums out of the profits of the bank are hereby validated and declared to have been lawfully made, namely:

- (a) 250 pounds to the Dunedin Returned Soldiers' Association, Incorporated, for the erection of headstones on non-war graves in the Soldiers' Plot in the Anderson's Bay Cemetery:
- (b) 250 pounds to the Otago Early Settlers' Association, for repairs to the buildings of the Association.

51 Authorising payment by New Plymouth Savings-bank to Mr M T Phillips

The trustees of the New Plymouth Savings-bank may pay to Mr Moses Taylor Phillips out of the profits of the bank the sum of 313 pounds 3 shillings and 5 pence (being the amount of the profit made by the bank upon the realisation of certain property mortgaged to the bank by Mr Phillips), less the costs and expenses incurred and to be incurred by the trustees in connection with the payment and the obtaining of authority therefor.

Reprints notes

1 *General*

This is a reprint of the Finance Act (No 2) 1939 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Statutes Repeal Act 2017 (2017 No 23): section 3(1)
Public Works Act 1981 (1981 No 35): section 248(1)
Public Finance Act 1977 (1977 No 65): section 163(1)
Local Authorities Loans Amendment Act 1971 (1971 No 27): section 18(a)
Public Revenues Amendment Act 1963 (1963 No 46): section 4(5)
Coal Mines Amendment Act 1959 (1959 No 41): section 25(5)
Hospitals Act 1957 (1957 No 40): section 158(1)
Local Authorities Loans Act 1956 (1956 No 63): section 135(1)
Estate and Gift Duties Act 1955 (1955 No 105): section 89(1)
Navy Act 1954 (1954 No 53): section 59(1)
Stamp Duties Act 1954 (1954 No 52): section 175(1)
Stamp Duties Amendment Act 1952 (1952 No 22): section 2(2)
National Provident Fund Act 1950 (1950 No 55): section 80(1)
Superannuation Act 1947 (1947 No 57): section 91(1)
Finance Act (No 2) 1946 (1946 No 41): section 8(3)
Electoral Amendment Act 1940 (1940 No 21): section 3(5)
War Pensions Extension Act 1940 (1940 No 9): section 16(1)
Finance Act 1940 (1940 No 6): section 10(3)