

**Reprint
as at 3 June 2017**



Finance Act (No 2) 1949

Public Act	1949 No 52
Date of assent	21 October 1949
Commencement	21 October 1949

Finance Act (No 2) 1949: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

This Act is administered by the Treasury.

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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) 1949.

2 Exempting gifts to Canterbury International Air Race Council from gift duty

[Repealed]

Section 2: repealed (with effect on 21 July 1955), on 28 October 1955, by section 89(1) of the Estate and Gift Duties Act 1955 (1955 No 105).

3 Extending exemption from gift duty on gifts of food and clothing for Great Britain

[Repealed]

Section 3: repealed (with effect on 21 July 1955), on 28 October 1955, by section 89(1) of the Estate and Gift Duties Act 1955 (1955 No 105).

4 Exemptions from amusements tax

[Repealed]

Section 4: repealed, on 29 August 1952, by section 11(1) of the Amusement Tax Act 1952 (1952 No 10).

5 British Empire Games and Canterbury Centennial Games exempted from amusements tax

[Repealed]

Section 5: repealed, on 29 August 1952, by section 11(1) of the Amusement Tax Act 1952 (1952 No 10).

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

[Repealed]

Section 6: repealed, on 5 December 1951, by section 8(3)(b) of the Public Trust Office Amendment Act 1951 (1951 No 57).

7 Travelling expenses of members of certain bodies

[Repealed]

Section 7: repealed, on 1 April 1952, by section 10(1) of the Fees and Travelling Allowances Act 1951 (1951 No 79).

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

It shall be lawful and be deemed to have been lawful for any local authority or public body whose district lies wholly or partly within the boundaries of the Provincial District of Canterbury to expend moneys out of its general fund or account towards celebrating and commemorating the 100th anniversary of the settlement of Canterbury, and in connection with the establishment of a centennial memorial or centennial memorials, and to make grants to the body known as the Canterbury-New Zealand Centennial Association, Incorporated, for any such purpose.

9 Henderson Borough Council authorised to construct approaches to View Road Bridge

- (1) In this section—

Council means the Henderson Borough Council

warrant means the warrant issued on 7 July 1941, under section 135 of the Public Works Act 1928, authorising the Minister of Works to construct a bridge over the Oratia Stream at Henderson (together with approaches thereto).

- (2) The warrant shall be deemed to be amended so as to authorise the Council to construct the approaches to the bridge and incidental matters as shown on the plan marked PWD 130048 deposited in the office of the Minister of Works at Wellington.
- (3) The control of the bridge is hereby vested in the Council, but nothing herein contained shall limit the power of the Governor-General at any time hereafter to make other provision in respect of the control of the bridge under section 136 of the Public Works Act 1928.

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

[Repealed]

Section 10: repealed, on 21 October 1955, by section 59(1) of the Tenancy Act 1955 (1955 No 50).

11 Application of fees, etc, received by Engineers Registration Board

- (1) This section shall be read together with and deemed part of the Engineers Registration Act 1924 (hereinafter referred to as the **principal Act**).
- (2) The Registrar shall take and receive all moneys payable to the Board under the principal Act.
- (3) Until the prescribed fee has been paid the Registrar may decline to do any act, or to permit any act to be done, or to receive any document in respect of which that fee is payable.
- (4) All fees and other moneys payable under the principal Act in respect of any period after 31 March 1950 shall, notwithstanding that they may be received

before that date, be paid forthwith into a bank approved by the Board, to the credit of an account to be called the Engineers Registration Board Account, and all expenses incurred in the administration of the principal Act in respect of any period after that date shall be paid from that account.

- (5) All moneys received under this section may be applied by the Board as follows:
- (a) in the payment of the expenses incurred by the Board in respect of the principal Act, including the remuneration of the Registrar and other officers and servants of the Board, and the costs of the audit of its accounts:
 - (b) in payments of any fees, allowances, or travelling expenses payable in accordance with the principal Act to members of the Board:
 - (c) *[Repealed]*
 - (d) in payment for publications, office accommodation, office equipment, and materials deemed necessary by the Board for carrying out its duties under the principal Act:
 - (e) in payment of expenses for the setting, conducting, and marking of examinations conducted by the Board:
 - (f) otherwise for the payment of any expenditure lawfully incurred by the Board.
- (6) The Board may from time to time, as it thinks fit, invest any moneys not for the time being required for any of the purposes mentioned in the last preceding subsection by depositing them in the Post Office Savings Bank or in any bank or other institution authorised to receive moneys on deposit.
- (7) The Board is a public entity as defined in section 4 of the Public Audit Act 2001 and, in accordance with that Act, the Auditor-General is the auditor.
- (8) The Board shall, as soon as possible after the end of every financial year, cause the accounts of the Board for that financial year to be balanced and full and true statements and accounts of all the moneys received and expended by the Board during that year, and of the assets and liabilities of the Board at the end of that year, to be prepared and submitted to the Auditor-General.
- (9) Section 15 of the principal Act is hereby consequentially repealed save in so far as it relates to fees and other moneys due, and expenses incurred, under the principal Act in respect of any period before 1 April 1950, whether received or paid before or after that date.

Section 11(5)(c): repealed, on 1 April 1952, by section 10(1) of the Fees and Travelling Allowances Act 1951 (1951 No 79).

Section 11(7): replaced, on 1 July 2001, by section 53 of the Public Audit Act 2001 (2001 No 10).

Section 11(8): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

12 Increasing rate of economic war pensions

[Repealed]

Section 12: repealed (with effect on 8 May 1950), on 17 November 1950, by section 6(2) of the War Pensions Amendment Act 1950 (1950 No 47).

13 Use of spirits distilled under wine-still licences

[Repealed]

Section 13: repealed, on 1 January 1960, by section 31 of the Distillation Amendment Act 1959 (1959 No 97).

Reprints notes

1 *General*

This is a reprint of the Finance Act (No 2) 1949 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 Audit Act 2001 (2001 No 10): sections 52, 53

Distillation Amendment Act 1959 (1959 No 97): section 31

Estate and Gift Duties Act 1955 (1955 No 105): section 89(1)

Tenancy Act 1955 (1955 No 50): section 59(1)

Amusement Tax Act 1952 (1952 No 10): section 11(1)

Fees and Travelling Allowances Act 1951 (1951 No 79): section 10(1)

Public Trust Office Amendment Act 1951 (1951 No 57): section 8(3)(b)

War Pensions Amendment Act 1950 (1950 No 47): section 6(2)