

Reprint  
as at 3 June 2017



## Finance Act 1951

Public Act	1951 No 78
Date of assent	6 December 1951
Commencement	6 December 1951

Finance Act 1951: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).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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**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 1951.

## **Part 1 Public revenues**

### **2 Payment of child bonus**

- (1) There may, without further appropriation than this section, be paid out of moneys available in the Consolidated Fund in respect of the financial year that ended with 31 March 1951, that the Minister of Finance is satisfied are in excess of the amounts reasonably required for the purposes of that Fund, an amount not exceeding in the aggregate the sum of 3,100,000 pounds for the purpose of paying a bonus of 5 pounds in respect of each child coming within any one of the following classes, namely:
- (a) children in respect of whom a family benefit or orphan's benefit under the Social Security Act 1938 was being paid at 30 June 1951:
  - (b) children in respect of whom a family benefit or orphan's benefit is granted at any time after 30 June 1951, to commence on or before that date:

- (c) children ordinarily resident in New Zealand in respect of whom, but for payment of a war pension under the War Pensions Act 1943 or a pension from an overseas Government, a family benefit would have been payable at 30 June 1951;
  - (d) any other child in respect of whom the Social Security Commission in its discretion directs that the bonus shall be paid.
- (2) Subject to the provisions of this section, all bonuses payable under this section shall be paid in the same manner and subject to the same conditions as if they were family benefits under the Social Security Act 1938.
- (3) This section shall be deemed to have come into force on 30 June 1951.

### **3 Transfer of surplus in Consolidated Fund to War Emergency Account**

*[Repealed]*

Section 3: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

### **4 Gratuities to servicemen in respect of waterfront emergency**

- (1) In this section the term **servicemen** means members of the New Zealand Naval Forces or of the New Zealand Army or of the Royal New Zealand Air Force.
- (2) There may from time to time, without further appropriation than this section, be paid out of moneys received by the Crown in respect of services rendered by servicemen in connection with the emergency that existed on the waterfront from the month of February 1951, such amounts as the Minister of Finance decides, to be expended or applied in or for all or any of the following purposes:
- (a) in payment to such servicemen as the Minister of Defence decides of a gratuity at such rate or rates and subject to such conditions as the Minister of Finance decides;
  - (b) for such other purpose for the benefit of servicemen or of the servicemen of any specified Force as the Minister of Finance decides;
  - (c) for such other purpose, whether connected with the aforesaid emergency or not, as the Minister of Finance decides.
- (3) All payments heretofore made out of moneys received as aforesaid in providing gratuities, benefits, and payments for servicemen are hereby declared to have been lawfully made.

### **5 Increasing stamp allowance of members of Parliament**

*[Repealed]*

Section 5: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

**6 Amending provisions as to War Memorials Subsidies Deposit Account**

*[Repealed]*

Section 6: repealed, on 1 April 1978, by section 163(1) of the Public Finance Act 1977 (1977 No 65).

**7 Amending provisions as to rates payable in respect of Rural Subdivision of the Kaitaia Drainage Area**

*[Repealed]*

Section 7: repealed, on 17 December 1968, by section 14(25) of the Reserves and Other Lands Disposal Act 1968 (1968 No 130).

**8 Authorizing purchase of shares in Courtenay Investments, Limited**

(1) In this section—

**the company** means Courtenay Investments, Limited

**the settlement date** means the date of the settlement of the purchase of shares in the capital of the company, as agreed upon between the Minister of Works and the shareholders of the company.

- (2) The Minister of Works may on behalf of His Majesty purchase all the shares in the capital of the company.
- (3) All moneys required to be paid by the Minister of Works in respect of the purchase of the shares shall, without further appropriation than this section, be paid out of the Public Works Account.
- (4) On the settlement date the company shall be deemed to be dissolved, and all the real and personal property, contracts, rights of action, and other rights, obligations, and liabilities of the company shall be deemed to become the property, contracts, rights, obligations, and liabilities of His Majesty without the necessity of any instrument of transfer, assignment, or other assurance. The dissolution shall be reported by the Minister of Works or by some person authorized by the Minister in that behalf to the appropriate Assistant Registrar of Companies, who shall make in his books a minute of the dissolution of the company.
- (5) All land vested in His Majesty by this section shall thereupon be deemed to be subject to the Public Works Act 1928 as if it had been acquired for a public work under that Act.
- (6) All legal proceedings commenced by or against the company and pending or in progress on the settlement date may be continued by or against His Majesty in the name of the company notwithstanding its dissolution, and any judgment or order given or made therein shall have the same consequences and effects in all respects as if it had been given or made in proceedings against His Majesty.
- (7) No person shall have any right of action against His Majesty in respect of any loss of office as a director or officer of the company by reason of the dissolution of the company pursuant to this section.
- (8) Notwithstanding anything in any other Act, where any real or personal property or right becomes vested in His Majesty by virtue of this section and the title of

the company thereto is or should be entered in any register required by law to be kept, the Registrar or company or other person whose duty it is to keep that register shall at any time after the settlement date, on being requested in writing so to do by any person authorized in that behalf by the Minister of Works, without any fee, enter in the register His Majesty the King as the owner of that property or right.

- (9) A certificate by the Minister of Works as to the settlement date shall for all purposes be conclusive evidence of that date.

## **Part 2**

### **Salaries**

#### **9 Salaries of Judges of Supreme Court**

*[Repealed]*

Section 9: repealed, on 1 October 1954, by section 7(2) of the Finance Act 1954 (1954 No 90).

#### **10 Salaries of additional Judges of Court of Arbitration**

*[Repealed]*

Section 10: repealed, on 1 November 1954, by section 224(1) of the Industrial Conciliation and Arbitration Act 1954 (1954 No 72).

#### **11 Salaries of nominated members of Court of Arbitration**

*[Repealed]*

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

#### **12 Salaries of Magistrates**

*[Repealed]*

Section 12: repealed, on 1 October 1954, by section 12(2) of the Finance Act 1954 (1954 No 90).

#### **13 Salary of Chairman of Local Government Commission**

*[Repealed]*

Section 13: repealed, on 1 March 1954, by section 43(1) of the Local Government Commission Act 1953 (1953 No 110).

#### **14 Salaries of Judges of Maori Land Court, members of Public Service Commission, and members of War Pensions Boards**

*[Repealed]*

Section 14: repealed, on 1 October 1954, by section 13(3) of the Finance Act 1954 (1954 No 90).

#### **15 Salary of Controller and Auditor-General**

*[Repealed]*

Section 15: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

**16 General increase of salaries of Government servants**

- (1) Notwithstanding anything to the contrary in section 19 of 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 moneys appropriated by Parliament for the payment of salaries and of allowances in the nature of salary to persons employed by the Crown, such amounts by way of increase of salary from 14 February 1951 as shall not exceed in any case the rate of 160 pounds a year.
- (2) This section shall be deemed to have come into force on 15 February 1951.

**Part 3**

**Stamp duties, death duties, and gift duties**

**17 Exempting from gift duty donations made to Flood Relief Funds for Great Britain**

*[Repealed]*

Section 17: 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).

**18 Exempting from gift duty donations made to Otago Centennial Association, Inc**

*[Repealed]*

Section 18: 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).

**19 Exempting comprehensive motor vehicle insurance policies from stamp duty**

*[Repealed]*

Section 19: repealed, on 1 January 1955, by section 175(1) of the Stamp Duties Act 1954 (1954 No 52).

**20 Amending provisions as to totalizator duty**

*[Repealed]*

Section 20: repealed, on 1 January 1955, by section 175(1) of the Stamp Duties Act 1954 (1954 No 52).

**21 Amending provisions as to lottery duty**

*[Repealed]*

Section 21: repealed, on 1 January 1955, by section 175(1) of the Stamp Duties Act 1954 (1954 No 52).

**22 Exempting from stamp duty, gift duty, and death duties gift from William Archibald Dampier Tripe, Esquire, to the Crown**

Whereas by deed of agreement dated 6 March 1950 William Archibald Dampier Tripe, Esquire (in this section referred to as the **donor**) agreed to transfer to the Crown by way of gift the land described in subsection (4) for use as a residence for the Prime Minister of New Zealand or for any Minister of the Crown:

And whereas by an undated agreement entered into in or about the year 1913 the donor, Walter Herbert Hockley Tripe, James Dudley Goyon Tripe, and Thomas Richard Tripe the then owners of the said land agreed that on the death of any of the owners the amount of actual cash invested by him in the said land should be deemed to be part of his estate and subject to the dispositions of his will:

And whereas the personal representative in the estate of the said Thomas Richard Tripe on his death sold all his right, title, and interest in the said land to the 3 surviving owners and the donor pursuant to a deed dated 6 March 1950 purchased all the right, title, and interest in the said land of the estate of the said Walter Herbert Hockley Tripe deceased and pursuant to a further deed of the same date purchased all the right, title, and interest in the said land of the estate of the said James Dudley Goyon Tripe deceased, and the land is now vested in the donor as sole owner:

And whereas it is desirable to exempt from payment of stamp duty the deeds and agreement hereinbefore recited and all instruments of conveyance necessary to give effect to those deeds and that agreement and to exempt from gift duty the gift of the said land to the Crown:

Be it therefore enacted as follows:

- (1) Notwithstanding anything in the Stamp Duties Act 1908 or in the Stamp Duties Act 1923, no conveyance or other duty shall be payable or be deemed at any time to have been payable in respect of any hereinbefore recited deed or agreement or of any instrument of conveyance necessary to give effect to any such deed or agreement.
- (2) Notwithstanding anything in the Death Duties Act 1921, no gift duty shall be payable in respect of the gift of the said land by the donor to the Crown, and the said land shall not be included in the dutiable estate of the donor, notwithstanding that he may die within 3 years after having made the gift.
- (3) Nothing in the Stamp Duties Act 1908 or in the Stamp Duties Act 1923 requiring instruments to be stamped by the Stamp Duties Office shall apply with respect to any deed or agreement referred to in this section or to any instrument of conveyance required to give effect to any such deed or agreement, and the District Land Registrar shall not refuse to accept any such instrument of conveyance for registration on the ground that it has not been stamped by the Stamp Duties Office.



- (4) The land to which this section relates is particularly described as follows:  
All that piece of land containing two roods nine and three-tenths perches, more or less, situate in the City of Wellington, and being parts of Town Sections 471 and 472, and being also Lot 3 and parts of Lots 2 and 4 on Deposited Plan Number 2649, and being all the land comprised and described in certificate of title, Volume 302, folio 276, Wellington Registry, subject to Order in Council Number 309 exempting Bolton Street from section 117 of the Public Works Act 1905.

## **Part 4**

### **Local authorities and public bodies**

**23 Application of surplus of separate or special rate**

*Amendment(s) incorporated in the Act(s).*

**24 Authorizing and validating expenditure by local authorities in respect of entertainment of distinguished overseas visitors**

It shall be lawful and be deemed to have been lawful for any local authority or public body to expend out of its general fund or account any sum or sums of money for the purpose of welcoming, entertaining, or otherwise tendering hospitality to any persons who have visited or hereafter visit New Zealand as the guests of the Government of New Zealand.

**25 Authorizing local authorities to contribute towards cost of Canterbury air race**

It shall be lawful for any local authority or public body to make contributions out of its general fund or account to the Canterbury International Air Race Council, Incorporated, towards the cost of an air race from England to Christchurch to be held in the year 1953.

**26 Authorizing New Zealand Counties Association to borrow moneys**

*[Repealed]*

Section 26: repealed, on 1 November 1985, by section 38(5) of the Local Government Amendment Act 1985 (1985 No 60).

**27 Validating gift by Auckland Harbour Board to Auckland University College**

The payment by the Auckland Harbour Board of the sum of 500 pounds during the financial year of the Board that ended with 30 September 1951 to the Auckland University College Council towards the cost of the establishment and maintenance of the students' hostel known as O'Rorke Hall is hereby validated and declared to have been lawfully made.

**28 Validating expenditure by Nelson Harbour Board for Harbours' Association conference**

The expenditure by the Nelson Harbour Board of the sum of 186 pounds 6 shillings and 6 pence during the financial year of the Board that ended with 30 September 1951 in connection with the holding in Nelson of the 18th conference of the Harbours' Association of New Zealand and the entertainment of the delegates thereto is hereby validated and declared to have been lawfully incurred.

**29 Validating salary and bonus payments by certain local authorities**

- (1) Where any payment has heretofore been made by a local authority to any employee or former employee by way of salary, wages, or bonus in respect of any period when the Economic Stabilization Emergency Regulations 1942 were in force, whether the payment was made during that period or was made subsequently by way of bonus or retrospective increase in salary or wages, that payment shall if otherwise valid be deemed to have been lawfully made, notwithstanding that the approval of a Wages Commissioner under those regulations was not obtained to the payment and notwithstanding that the payment was in the nature of a bonus or a retrospective increase in salary or wages.
- (2) In this section the expression **local authority** means a local authority within the meaning of the Local Government Loans Board Act 1926, whether by virtue of section 2 of that Act or of any Order in Council thereunder or by virtue of any other Act.

**Part 5  
Miscellaneous**

**30 Financial year for State Coal Mines Account**

*[Repealed]*

Section 30: repealed, on 15 October 1959, by section 25(5) of the Coal Mines Amendment Act 1959 (1959 No 41).

**31 Dissolution of Birchwood Coal Co., Ltd., and vesting of assets in Crown for State coal mines**

Whereas all the shares in the capital of the Birchwood Coal Company, Limited, a company registered under the Companies Act 1933 (in this section referred to as the **company**), have been purchased on behalf of His Majesty the King and are now held by or on behalf of His Majesty:

And whereas the company has no creditors and is not carrying on business, and it is expedient to make provision for the dissolution of the company:

Be it therefore enacted as follows:

- (1) On the passing of this Act the company shall be deemed to be dissolved, and all the real and personal property, contracts, rights of action and other rights,

obligations, and liabilities of the company shall be deemed to become property, contracts, rights, obligations, and liabilities of His Majesty the King for the purposes of Part 3 of the Coal Mines Act 1925 without the necessity of any instrument of transfer, assignment, or other assurance.

- (2) The dissolution of the company shall be reported by the Minister of Mines or by some person authorized by the Minister in that behalf to the appropriate Assistant Registrar of Companies, who shall make in his books a minute of the dissolution of the company.
- (3) All lands and coal mines vested in His Majesty by this section shall be deemed to be subject to Part 3 of the Coal Mines Act 1925, and shall be held and dealt with thereunder and not otherwise.
- (4) Every estate, right, title, or interest of the company in or to or under any real or personal property or any contract or agreement shall pass by this Act, notwithstanding that the consent or approval of any person, body, or authority may be requisite for the assignment thereof by the company, or that it is not capable of assignment apart from the provisions of this Act.
- (5) Notwithstanding anything in any other Act, where any real or personal property or right becomes vested in His Majesty by virtue of this Act and the title of the company thereto is or should have been entered in any register required by law to be kept, the Registrar or company or other person whose duty it is to keep that register shall, on the request in writing of the Minister of Mines or of any other person authorized by the Minister in that behalf, without payment of any fee, enter in the register the name of His Majesty the King as the owner of that property or right.
- (6) No estate or interest of the company in any real or personal property shall upon its vesting in His Majesty pursuant to this Act merge in any other estate or interest in that property already held by His Majesty or be in any way affected by reason of the fact that the title thereto consists in a grant or demise issued by His Majesty or issued in respect of Crown lands; and every such estate or interest shall continue to subsist for the purposes of Part 3 of the Coal Mines Act 1925.
- (7) The Minister of Mines or any other person authorized in that behalf by the Minister may from time to time exercise on behalf of His Majesty all or any of His Majesty's rights and powers as owner of the property, contracts, and rights vested in His Majesty by this Act.

### **32 Allowance to Coal Miners' Relief Fund Local Committees**

*[Repealed]*

Section 32: repealed, on 26 November 1953, by section 26(1) of the Coal Mines Amendment Act 1953 (1953 No 105).

**33 Recovery of coal levy for Coal Mining Districts Amenities Fund**

*[Repealed]*

Section 33: repealed, on 26 November 1953, by section 26(1) of the Coal Mines Amendment Act 1953 (1953 No 105).

**34 Railway deviation authorized**

*[Repealed]*

Section 34: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).

**35 Repealing provisions as to preparation and gazetting of 4-weekly Railways Working Account**

*Amendment(s) incorporated in the Act(s).*

**36 Repealing provisions as to returns of deposits with building societies, investment societies, and trading companies**

*Amendment(s) incorporated in the Act(s).*

**37 Repealing provisions authorizing Education Boards to purchase cars for resale to officers**

*[Repealed]*

Section 37: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

**38 Disposal of accumulated revenues from Auckland Supreme Court site**

Whereas by paragraph (c) of subsection (1) of section 4 of the Auckland Education Reserves Act 1912 (which section was repealed and a new section substituted by section 19 of the Reserves and Other Lands Disposal Act 1949) it was provided that one-third of the rents and profits of certain lands formerly known as the Auckland Supreme Court site should be paid to the controlling authorities of certain schools for the establishment, equipment, and maintenance of technical classes, of which not less than half was to be paid on account of classes for agricultural purposes:

And whereas at the date of the repeal of the said section certain accumulated funds were held by the governing bodies of those schools for the purposes specified in the said paragraph (c) and are still held by them for those purposes:

And whereas those funds are no longer required for those purposes and it is expedient that provision be made for their expenditure for other school purposes:

Be it therefore enacted as follows:

All moneys which at the passing of this Act are held by the governing body of any school for any of the purposes specified in paragraph (c) of subsection (1) of section 4 of the Auckland Education Reserves Act 1912 may, with the prior approval of the Minister of Education, be expended for any other purpose in

connection with the school in addition to or instead of any of the purposes specified in that paragraph.

**39 Traders deposit accounts in the Cook Islands**

*[Repealed]*

Section 39: repealed, on 1 September 1958, by section 96(1) of the Cook Islands Amendment Act 1957 (1957 No 103).

**40 Superannuation for Right Honourable William Joseph Jordan**

- (1) A superannuation allowance at the rate of 500 pounds a year shall be paid to the Right Honourable William Joseph Jordan who has retired from office as High Commissioner for New Zealand in the United Kingdom.
- (2) The said superannuation allowance shall be paid from 1 March 1952, during the life of the said Right Honourable William Joseph Jordan, and shall be paid out of the Consolidated Fund without further appropriation than this section.

**Schedule**  
**Railway authorized**

*[Repealed]*

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

## Reprints notes

### 1 *General*

This is a reprint of the Finance Act 1951 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)  
Local Government Amendment Act 1985 (1985 No 60): section 38(5)  
Public Works Act 1981 (1981 No 35): section 248(1)  
Public Finance Act 1977 (1977 No 65): section 163(1)  
Reserves and Other Lands Disposal Act 1968 (1968 No 130): section 14(25)  
Education Act 1964 (1964 No 135): section 204(1)  
Coal Mines Amendment Act 1959 (1959 No 41): section 25(5)  
Cook Islands Amendment Act 1957 (1957 No 103): section 96(1)  
Estate and Gift Duties Act 1955 (1955 No 105): section 89(1)  
Finance Act 1954 (1954 No 90): sections 7(2), 12(2), 13(3)  
Industrial Conciliation and Arbitration Act 1954 (1954 No 72): section 224(1)  
Stamp Duties Act 1954 (1954 No 52): section 175(1)  
Local Government Commission Act 1953 (1953 No 110): section 43(1)  
Coal Mines Amendment Act 1953 (1953 No 105): section 26(1)  
Public Revenues Act 1953 (1953 No 73): section 120(1)  
Fees and Travelling Allowances Act 1951 (1951 No 79): section 10(1)