

Social Security Act 1938

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An Act to provide for the Payment of Superannuation Benefits and of other Benefits designed to safeguard the People of New Zealand from Disabilities arising from Age, Sickness, Widowhood, Orphanhood, Unemployment, or other Exceptional Conditions; to provide a System whereby Medical and Hospital Treatment will be made available to Persons requiring such Treatment; and, further, to provide such other Benefits as may be necessary to maintain and promote the Health and General Welfare of the Community.

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 Social Security Act, 1938.

2 Act divided into Parts.

This Act is divided into Parts as follows:—

Part I.—Administration.

Part II.—Superannuation Benefits, and Benefits in respect of Age and other Special Conditions.

Part III.—Medical and Hospital Benefits, and other Related Benefits.

Part IV.—Financial Provisions.

Part V.—General.

Part I Administration

3 Social Security Department.

- (1) There is hereby established a Department of State, to be called the Social Security Department (hereinafter referred to as the Department).
- (2) The Department may be divided into two or more separate Divisions.
- (3) All such Registrars, clerks, and other officers of the Department as may be required shall be appointed in accordance with the provisions of the Public Service Act, 1912.

4 Social Security Commission.

- (1) For the purposes of this Act there shall be a permanent Commission to be called the Social Security Commission. The members of the Commission shall be the principal officers of the Department.
- (2) The Commission shall consist of not more than three Commissioners, who as such shall be appointed as officers of the Public Service within the meaning of the Public Service Act, 1912.
- (3) One member of the Commission shall be appointed as the Chairman thereof.
- (4) The Chairman shall preside at all meetings of the Commission at which he is present. In the absence of the Chairman from any meeting the members present shall appoint one of their number to be the Chairman of that meeting.
- (5) At any meeting of the Commission, the Chairman shall have a deliberative vote, and, in the case of an equality of votes, shall also have a casting vote.

5 Acting Commissioners.

- (1) There may from time to time be appointed one or more Acting Commissioners for the purposes of this Act.
- (2) An Acting Commissioner may act as a member of the Commission in the event of the non-appointment of a Commissioner or of any vacancy in the

Commission, or when for any cause any member of the Commission is unable to act.

- (3) The fact that any person for the time being holding office as an Acting Commissioner attends any meeting of the Commission or exercises any other function of a member of the Commission shall be conclusive evidence of his authority so to do.

6 Meetings of Commission.

- (1) The Commission shall sit at such times and places as it may from time to time determine.
- (2) At any meeting of the Commission two members shall form a quorum.

7 Commission to have powers of Commission of Inquiry.

- (1) For the purpose of investigating any claim for a benefit under this Act, or otherwise for the purpose of enabling it to carry out its functions under this Act, the Commission shall have all the powers of a Commission appointed under the Commissions of Inquiry Act, 1908, and all the provisions of that Act shall apply accordingly.
- (2) The powers conferred on the Commission by this section may, with the authority of the Commission, be exercised for the purposes of Part II of this Act by any Registrar of the Department.

Part II

Superannuation Benefits, and Benefits in respect of Age and other Special Conditions

8 Commencement of this Part.

This Part of this Act shall come into force on the first day of April, nineteen hundred and thirty-nine.

9 Administration of this Part.

- (1) This Part of this Act shall be administered by such Minister of the Crown as the Governor-General may appoint in that behalf.
- (2) The powers conferred on the Commission by this Part of this Act shall be exercised under the general direction and control of the Minister.

10 Interpretation.

In this Part of this Act, unless the context otherwise requires,—

“Applicant” means a person by whom or on whose behalf an application is made for a benefit under this Part of this Act, and, where the context so requires, shall include a beneficiary:

“Beneficiary” means a person who has been granted a benefit under this Part of this Act:

“Benefit” means a monetary benefit under this Part of this Act:

“Commission” means the Social Security Commission appointed under this Act:

“Friendly society” means any friendly society or branch thereof registered under the Friendly Societies Act, 1909:

“Income”, in respect of an applicant for a benefit under this Part of this Act or in respect of any other person whose income is required to be determined for the purposes of this Part of this Act, includes (subject to the exceptions hereinafter set out) all moneys and the value of all benefits derived or received by such person from any source for his own use or advantage, but does not include—

- (a) Any benefit received under this Part of this Act, or any pension or allowance received under any Act repealed by this Act, or the value of any benefit under Part III of this Act:
- (b) Any moneys received by way of funeral-benefit from any friendly society:
- (c) Any capital moneys received in respect of the sale or exchange of any property:
- (d) Any moneys received under an insurance policy in respect of the destruction of or damage to any building or other property by fire, earthquake, or other cause:
- (e) Any capital moneys (not exceeding in the aggregate the sum of five hundred pounds) received by an applicant under any policy or policies of life insurance effected on his own life:
- (f) Any capital moneys received on the intestacy or under the will of the deceased husband or wife of an applicant:
- (g) Any capital moneys (not exceeding in the aggregate the sum of five hundred pounds) received by way of legacy (not being a legacy to which the last preceding paragraph applies), or under any policy of life-insurance (not being a policy to which paragraph (e) hereof applies), or as compensation or damages in respect of any accident causing the death of any person or causing any bodily injury that is not the basis of a claim for any benefit under this Part of this Act, to the extent to which any such moneys are expended in the purchase of property to be used by an applicant as a home or are expended for the improvement or renovation of property used by an applicant as a home, or to pay off any principal or interest on a mortgage or other encumbrance of any such property, or for any other purpose that the Commission deems reasonable and proper:

- (h) Any moneys paid in respect of any military decoration awarded for gallantry and received by the recipient of such decoration.

Superannuation Benefits

11 Persons over sixty-five years of age entitled to superannuation benefits.

Subject to the provisions of this Part of this Act, every person who, on the first day of April, nineteen hundred and forty, has attained the age of sixty-five years and every person who thereafter attains that age shall be entitled to a benefit under this Part of this Act (hereinafter referred to as a superannuation benefit).

12 Qualifications of persons entitled to superannuation benefits.

- (1) No person shall be entitled to a superannuation benefit under this Part of this Act unless he satisfies the following conditions, namely:—

1937, No. 32

- (a) In the case of a person who was resident in New Zealand on the fifteenth day of March, nineteen hundred and thirty-eight (being the date of the passing of the Pensions Amendment Act, 1937), that he has resided continuously in New Zealand for not less than ten years immediately preceding the date of his application for a superannuation benefit:
- (b) In any case to which the last preceding paragraph does not apply, that he has resided continuously in New Zealand for not less than twenty years immediately preceding the date of his application for a superannuation benefit.
- (2) For the purposes of the last preceding subsection continuous residence in New Zealand shall not be deemed to have been interrupted by absence therefrom—
- (a) In any case to which paragraph (a) of the last preceding subsection applies—
- (i) If the total period of absence from New Zealand does not exceed one year; or
- (ii) If the total period of absence from New Zealand exceeds one year but does not exceed that period by more than six months for every year of residence in New Zealand in excess of a period of ten years, and the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application:
- (b) In any case to which paragraph (b) of the last preceding subsection applies,—
- (i) If the total period of absence from New Zealand does not exceed two years; or

- (ii) If the total period of absence from New Zealand exceeds two years but does not exceed that period by more than six months for every year of residence in New Zealand in excess of a period of twenty years, and the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application:
 - (c) In the case of a seaman, by any absence from New Zealand while serving on board any ship registered or owned in New Zealand, and engaged in trading to and from New Zealand, if he satisfies the Commission that during such absence his family or home was in New Zealand:
 - (d) In any case where the absence from New Zealand was in respect of service by the applicant in any capacity as a member of any of His Majesty's Naval, Military, or Air Forces, or was in respect of service in connection with any war as a member of any organization attached to any of the said Forces.
- (3) In computing, for the purposes of this section, the period of an applicant's residence in New Zealand, any period of absence allowed under paragraph (a) or paragraph (b) of the last preceding subsection shall be counted as a period of residence in New Zealand and not as a period of absence therefrom.

13 Rates of superannuation benefits.

- (1) Superannuation benefits payable in respect of the financial year commencing on the first day of April, nineteen hundred and forty, or in respect of any part of that year, shall be computed at the rate of ten pounds a year.
- (2) Superannuation benefits payable in respect of the whole or any part of any subsequent year shall be computed at the rate of ten pounds a year increased by two pounds ten shillings a year for each year subsequent to the year commencing on the first day of April, nineteen hundred and forty, but so that the rate of the benefit shall not at any time exceed seventy-eight pounds a year.

Benefits in respect of Age

14 Qualifications as to age of persons entitled to age-benefits.

Subject to the provisions of this Part of this Act, every person who has attained the age of sixty years shall be entitled to receive a benefit under this Part of this Act in respect of age (hereinafter referred to as an age-benefit).

15 Other qualifications of persons entitled to receive age-benefits.

- (1) No person shall be entitled to receive an age-benefit under this Part of this Act unless he satisfies the following conditions, namely:—

1937, No. 32

- (a) In the case of a person who was resident in New Zealand on the fifteenth day of March, nineteen hundred and thirty-eight (being the date of the

- passing of the Pensions Amendment Act, 1937), that he has resided continuously in New Zealand for not less than ten years immediately preceding the date of his application for a benefit:
- (b) In any case to which the last preceding paragraph does not apply, that he has resided continuously in New Zealand for not less than twenty years immediately preceding the date of his application for a benefit:
 - (c) If the applicant is a man who is or has been married, that he has not for a period of six months or more during the period of five years immediately preceding the date of his application for a benefit deserted his wife or wilfully failed to provide her with adequate maintenance or wilfully failed to maintain any child or children under the age of sixteen years whom he was legally liable to maintain:
 - (d) If the applicant is a woman who is or has been married, that she has not for a period of six months or more during the period of five years immediately preceding the date of her application for a benefit deserted her husband or any of her children under the age of sixteen years:
 - (e) That the applicant is of good moral character and sober habits.
- (2) For the purposes of paragraphs (a) and (b) of the last preceding subsection continuous residence in New Zealand shall not be deemed to have been interrupted by absence therefrom—
- (a) In any case to which paragraph (a) of the last preceding subsection applies—
 - (i) If the total period of absence from New Zealand does not exceed one year; or
 - (ii) If the total period of absence from New Zealand exceeds one year but does not exceed that period by more than six months for every year of residence in New Zealand in excess of a period of ten years, and the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application:
 - (b) In any case to which paragraph (b) of the last preceding subsection applies—
 - (i) If the total period of absence from New Zealand does not exceed two years; or
 - (ii) If the total period of absence from New Zealand exceeds two years but does not exceed that period by more than six months for every year of residence in New Zealand in excess of a period of twenty years, and the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application:

- (c) In the case of a seaman, by any absence from New Zealand while serving on board any ship registered or owned in New Zealand, and engaged in trading to and from New Zealand, if he satisfies the Commission that during such absence his family or home was in New Zealand:
 - (d) In any case where the absence from New Zealand was in respect of service by the applicant in any capacity as a member of any of His Majesty's Naval, Military, or Air Forces, or was in respect of service in connection with any war as a member of any organization attached to any of the said Forces.
- (3) In computing for the purposes of this section the period of an applicant's residence in New Zealand, any period of absence allowed under paragraph (a) or paragraph (b) of the last preceding subsection shall be counted as a period of residence in New Zealand and not as a period of absence therefrom.

16 Rates of age-benefits.

- (1) The basic rate of the age-benefit payable pursuant to this Part of this Act shall be seventy-eight pounds a year. In computing the rate of the age-benefit payable to any person who for the time being is in receipt of a superannuation benefit under this Part of this Act, the amount of the superannuation benefit shall be included in and deemed to form part of the age-benefit.
- (2) Every person to whom an age-benefit is granted shall receive the basic rate, unless the rate of the benefit is reduced or increased pursuant to any of the following provisions of this Part of this Act.

17 Deductions from basic rate in respect of income and accumulated property.

- (1) Where any unmarried person who is entitled to receive an age-benefit in accordance with the foregoing provisions of this Part of this Act is in receipt of any income as hereinbefore defined or is possessed of any accumulated property, the rate of the benefit shall be the rate prescribed by the last preceding section, reduced as follows:—
- (a) By one pound for every complete pound of such income in excess of fifty-two pounds a year; and also
 - (b) By one pound for every complete ten pounds of the net capital value of the accumulated property of the applicant, computed in accordance with the provisions of section twenty hereof:

Provided that the rate of the benefit shall not be reduced in respect both of the net capital value of any property and of any income derived from that property, but in any case to which this proviso relates the reduction shall be made in respect of the property or in respect of the income, whichever method provides for the greater reduction.

(2) Where any married person who is entitled to receive an age-benefit in accordance with the foregoing provisions of this Part of this Act, or the wife or husband of any such person, is in receipt of any income or is possessed of any accumulated property, the rate of the benefit shall be the rate prescribed by the last preceding section reduced as follows:—

(a) In any case where the husband and the wife are both entitled to receive an age-benefit, by the sum of ten shillings for every complete pound of their total income in excess of fifty-two pounds a year:

(b) In any other case, by one pound for every complete pound by which their total income (together with the amount of any other benefit payable under this Part of this Act to the wife or husband of the applicant) exceeds one hundred and thirty pounds a year:

Provided that in the case of a married man to whom this paragraph applies the Commission may in its discretion increase the benefit by such amount, not exceeding thirteen pounds in any year as it thinks fit, but so that the total income of the husband and wife, together with the amount of any benefit payable to either of them under this Part of this Act, will not by reason of such increase exceed one hundred and fifty-six pounds a year:

(c) In every case, by one pound for every complete ten pounds of the net capital value of the accumulated property of the applicant, and of his wife or her husband, as the case may be, computed in accordance with the provisions of section twenty hereof as modified in their application to married applicants by the provisions of section twenty-one hereof:

Provided that the rate of the benefit shall not be reduced in respect both of the net capital value of any property and of any income derived from that property, but in any case to which this proviso relates the reduction shall be made in respect of the property or in respect of the income, whichever method provides for the greater reduction.

(3) For the purposes of this section an applicant who is living apart from his wife or her husband, as the case may be, pursuant to a decree of judicial separation, or a separation order, or a deed of separation shall be deemed to be an unmarried applicant.

18 Rate of benefit may be increased in respect of children.

(1) Where any person who is entitled to receive an age-benefit in accordance with the foregoing provisions of this Part of this Act is the parent of any child or children under the age of sixteen years, the rate of the benefit may be increased by such amount as the Commission thinks fit, not exceeding thirteen pounds a year in respect of each such child.

- (2) If in any case to which this section applies the husband and wife are both in receipt of an age-benefit, the total amount that may be granted under this section in respect of any child shall not exceed thirteen pounds a year.
- (3) For the purposes of this section the term “children” includes step-children and children adopted prior to any application for an age-benefit.

19 Additional benefit in respect of service in South African War.

In addition to the age-benefit computed in accordance with the foregoing provisions of this Part of this Act, there shall be payable a special allowance, not exceeding thirteen pounds a year, to any beneficiary who served in South Africa as a member of a New Zealand contingent in connection with the South African War:

Provided that an allowance shall not be granted under this section of such an amount that the total amount from all sources (including the value of any benefits in kind) received by the beneficiary in any year shall exceed the sum of one hundred and thirty pounds.

20 Assessment of value of accumulated property.

- (1) In computing, for the purposes of this Part of this Act, the capital value of the accumulated property of any applicant for an age-benefit no account shall be taken of—
 - (a) His interest in any land (including his interest under any mortgage or other encumbrance of any estate or interest in land):
 - (b) His interest in any annuity or in any policy of life-insurance:
 - (c) Any furniture used in the home of the applicant or any personal effects belonging to the applicant:

Provided that if at any time, whether before or after the commencement of this Part of this Act, any property that would be regarded as accumulated property has been converted into property of any of the classes referred to in the foregoing provisions of this subsection the Commission may regard such property, in whole or in part, as being accumulated property of the applicant if in its opinion the conversion of the property was not in good faith but was for the purpose of securing a pension under any Act repealed by this Act or an age-benefit under this Part of this Act, or an increased rate of such pension or benefit.

- (2) Except as provided in the last preceding subsection, all property belonging to the applicant shall be deemed to be his accumulated property, and the capital value thereof shall be ascertained in manner prescribed by regulations under this Act, or, in the absence of regulations or in so far as they do not extend, shall be determined by the Commission.
- (3) From the capital value of the accumulated property of the applicant, ascertained in accordance with the foregoing provisions of this section, there shall

be deducted the sum of five hundred pounds, and the residue then remaining shall be deemed to be the net capital value of his accumulated property.

21 Modification of provisions as to accumulated property in their application to married applicants.

- (1) Notwithstanding anything to the contrary in the last preceding section, the capital value of the accumulated property of any married applicant for an age-benefit shall be deemed to be an amount equal to one-half of the total capital value of the accumulated property of the applicant and of his wife or her husband, as the case may be.
- (2) Neither the income nor the capital value of the accumulated property of any person to whom the foregoing provisions of this section have been applied shall, on the death of the husband or wife, as the case may be, be deemed to be increased so as to reduce the amount of the benefit payable for the residue of the period for which the benefit has been granted.
- (3) For the purposes of this section an applicant who is living apart from his wife or her husband, as the case may be, pursuant to a decree of judicial separation, or a separation order, or a deed of separation shall be deemed to be an unmarried applicant.

Benefits in respect of Widowhood

22 Qualifications of women entitled to receive widows' benefits.

- (1) Subject to the provisions of this Part of this Act,—
 - (a) Every widow who is the mother of one or more children under sixteen years of age; and
 - (b) Every widow (not being a widow to whom the last preceding paragraph applies) who satisfies the following conditions, namely:—
 - (i) That she has had one or more children; and
 - (ii) That the duration of her marriage was not less than fifteen years, or, in the alternative, that the aggregate of the period of the duration of her marriage and any subsequent period during which she had the care and control of at least one of her children under sixteen years of age was not less than fifteen years; and
 - (c) Every widow who, on the expiration of not less than five years after the date of her marriage, became a widow after she had attained the age of fifty years; and
 - (d) Every widow (not being a widow to whom the last preceding paragraph applies) who satisfies all of the following conditions, namely:—
 - (i) That she is not less than fifty years of age;
 - (ii) That she became a widow after she had attained the age of forty years;

- (iii) That the duration of her marriage was not less than ten years; and
- (iv) That not less than fifteen years have expired since the date of her marriage,—

shall be entitled to receive a benefit under this Part of this Act in respect of widowhood.

- (2) The following classes of women (not being widows) shall be entitled to receive benefits under this Part of this Act, as if they were widows:—
 - (a) Any married woman (being the mother of one or more children under sixteen years of age) who has been deserted by her husband and who satisfies the Commission—
 - (i) That she has taken proceedings against her husband for a maintenance order under Part III of the Destitute Persons Act, 1910, and either that she has failed to obtain a maintenance order or that the order, if made, has not been complied with; and
 - (ii) That the whereabouts of her husband is not known:
Ibid., Vol. V, p. 743
 - (b) Any married woman (being the mother of one or more children under sixteen years of age) in respect of whose husband a reception order is in force under the Mental Defectives Act, 1911 (whether or not he is detained in an institution under that Act), or whose husband is for the time being detained as a voluntary boarder under Part V of that Act.
- (3) Except in the case of widows to whom paragraph (a) of subsection one of this section applies, no widow shall be entitled to receive a benefit under this section unless she and her husband were both resident in New Zealand for not less than three years immediately preceding the death of the husband.
- (4) For the purposes of this section the term “children” does not include any child born out of New Zealand unless at least one of the following conditions is satisfied, namely:—
 - (a) The mother of the child was only temporarily out of New Zealand at the time of its birth; or
 - (b) Both parents were resident in New Zealand for the three years immediately preceding the date of the father’s death (in cases where the husband of the applicant is dead): or
 - (c) Both parents were resident in New Zealand for the three years immediately preceding the desertion of the applicant by her husband (in cases to which paragraph (a) of subsection two of this section applies) or for the three years immediately preceding the making of a reception order in respect of the husband or before his admission to an institution as a voluntary boarder (in cases to which paragraph (b) of that subsection applies).

- (5) For the purposes of the foregoing provisions of this section the term “children” includes step-children and children adopted during the lifetime of the husband of the applicant (in cases where the husband is dead) or adopted while the husband and wife were living together (in cases to which the provisions of paragraph (a) or paragraph (b) of subsection two hereof apply).
- (6) Notwithstanding anything in subsection four or subsection five of this section, the Commission may in its discretion regard any child as being a child of the applicant for the purposes of this section if such child is being maintained by the applicant and was at any time maintained by the husband of the applicant.
- (7) No woman shall be entitled to receive a widow’s benefit under this Part of this Act unless the Commission is satisfied that she is of good moral character and sober habits, and that so much of the benefit as is payable in respect of children will be properly used for the benefit of those children.
- (8) Benefits of the class provided for in this section are hereinafter in this Act referred to as “widows’ benefits”.

23 Rates of widows’ benefits.

Subject to any reduction that may be made on account of income, pursuant to the provisions of the next succeeding section, the rates of the widows’ benefits payable pursuant to this Part of this Act shall be as follows:—

- (a) Where the applicant has no child or children under sixteen years of age, the rate of the benefit shall be fifty-two pounds a year:
- (b) Where the applicant has a child or children under sixteen years of age, the rate of the benefit shall be sixty-five pounds a year, increased by twenty-six pounds a year for each such child, but not so as to exceed in any case the rate of two hundred and thirty-four pounds a year.

24 Deductions from rates of benefit computed in accordance with last preceding section.

- (1) The rate of the benefit payable to any applicant to whom paragraph (a) of the last preceding section applies shall be the rate prescribed by that paragraph reduced by one pound for every complete pound of the income of the applicant in excess of fifty-two pounds.
- (2) The rate of the benefit payable to any applicant to whom paragraph (b) of the last preceding section applies shall be the rate prescribed by that paragraph, reduced by one pound for every complete pound of the total income of the applicant and of the child or children in respect of whom the benefit is payable in excess of seventy-eight pounds a year. For the purposes of this subsection any income derived by the husband of an applicant to whom the provisions of paragraph (b) of subsection two of section twenty-two hereof apply shall be taken into account as if it were income received by the applicant.

25 Separate benefit may be granted to widow when benefit ceases to be payable in respect of children.

- (1) Where a widow's benefit granted under this Part of this Act has been computed by reference to any child or children the benefit shall cease to be payable whenever, by reason of death or otherwise, there ceases to be any child in respect of whom the benefit is payable.
- (2) Any widow whose benefit has been determined in accordance with the last preceding subsection shall thereupon be entitled (if not less than fifteen years had then expired since the date of her marriage) to receive a widow's benefit computed at the rate of fifty-two pounds a year, reduced by one pound for every complete pound of her income in excess of fifty-two pounds. A benefit under this subsection may be granted to any widow who, at any time before the commencement of this Part of this Act, was in receipt of a widow's pension under the Pensions Act, 1926, if on the termination of her widow's pension not less than fifteen years had expired since the date of her marriage.

Benefits in respect of Orphanhood

26 Children entitled to receive orphans' benefits.

- (1) Subject to the provisions of this Part of this Act, every child under the age of sixteen years shall be entitled to receive a benefit under this Part of this Act in respect of orphanhood if the following conditions are satisfied, namely:—
 - (a) That both of its parents are dead; and
 - (b) That it was born in New Zealand, or that its last surviving parent was resident in New Zealand for not less than three years immediately preceding the death of that parent; and
 - (c) That it is not being maintained in any State institution.
- (2) Application for a benefit under this section in respect of any child may be made by any person for the time being having the care and control of the child.
- (3) For the purposes of the foregoing provisions of this section the term "child" includes a step-child and an adopted child; and the term "parent" includes a step-parent and an adoptive parent.
- (4) Subject to the provisions of section sixty-six hereof, every orphan's benefit payable under this Part of this Act shall cease to be payable when the child attains the age of sixteen years.

How orphans' benefits to be paid.

- (5) The amount of any orphan's benefit payable under this Part of this Act shall, as the Commission determines, be paid to the person having the care and control of the child, or to some other reputable person, and shall be applied towards the maintenance or education of the child or otherwise for his benefit.

- (6) Benefits of the class provided for in this section are hereinafter in this Act referred to as “orphans’ benefits”.

27 Rates of orphans’ benefits.

- (1) The rate of the orphan’s benefit payable pursuant to this Part of this Act shall in each case be fixed by the Commission, but shall not in any case exceed the rate of thirty-nine pounds a year, reduced by one pound for every complete pound of any income received by or for the benefit of the applicant.
- (2) In fixing the rate of any orphan’s benefit the Commission shall have regard to any property of the child and to any special circumstances affecting it.

Family Benefits

28 Family benefits.

- (1) Subject to the provisions of this Part of this Act, either the father or the mother of three or more children shall be entitled to receive a benefit under this Part of this Act in respect of such children.
- (2) For the purposes of this section the term “children” includes step-children and children adopted prior to any application for a family benefit, but does not include—
- (a) Any child who has attained the age of sixteen years; or
 - (b) Any child who is not in fact maintained as a member of the family of the applicant; or
 - (c) Any child in respect of whom any other benefit is payable under this Part of this Act.
- (3) Notwithstanding anything in the last preceding subsection, the Commission may grant or continue a benefit under this section in respect of any child who has attained the age of sixteen years if by reason of any physical or mental defect such child is totally incapacitated from earning a living. The Commission may also, if in the circumstances of any case it thinks fit so to do, regard as a member of the family of the applicant for a benefit under this section any child who, though not a member of the applicant’s family, is maintained as a member of that family.
- (4) Benefits of the class provided for in this section are hereinafter in this Act referred to as “family benefits”.

29 Conditions attached to grant of family benefit.

- (1) No person shall be entitled to a family benefit under this Part of this Act unless—
- (a) The applicant has been permanently resident in New Zealand for not less than one year immediately preceding the date of the application;

- (b) The children in respect of whom the benefit is claimed were born in New Zealand or have been permanently resident in New Zealand for not less than one year immediately preceding the date of the application; and
 - (c) The Commission is satisfied that the applicant is of good moral character and sober habits.
- (2) For the purposes of this section the permanent residence of the father of any children shall not be deemed to have been interrupted by reason of the fact that, while his home has been in New Zealand, he has been employed out of New Zealand.

30 Rate of family benefit.

- (1) The family benefit payable pursuant to this Part of this Act shall be computed at the rate of four shillings a week in respect of each child of the applicant in excess of two:

Provided that in no case shall the amount payable by way of a family benefit, together with the average weekly amount received by the applicant and his family from all sources (including the value of any benefits in kind received by them), exceed the sum of five pounds a week increased by four shillings a week for each child of the applicant in excess of two.

- (2) For the purposes of this section the family of an applicant shall be deemed to include only the husband or wife of the applicant, as the case may be, and the children in respect of whom the benefit is payable.

31 How family benefit to be paid.

- (1) Except as provided in this section, the family benefit payable in respect of any children shall be payable to the mother of those children (whether application for the benefit has been made by the father or the mother).
- (2) The family benefit payable in respect of any children may be paid to the father of those children if for any reason the Commission is of opinion that payment should be made to him.
- (3) In any other special case the Commission may, if it thinks fit, determine that the family benefit shall be paid to any reputable person for the benefit of the children.

32 Family benefit to be expended for maintenance or education of children.

All moneys received by way of family benefit under this Part of this Act shall be used exclusively towards the maintenance or education of the children in respect of whom the benefit is paid, and the Commission may refuse to grant a benefit or may determine the benefit unless it is satisfied that the benefit will be or has been properly applied.

*Benefits to Invalids***33 Invalids' benefits.**

- (1) Subject to the provisions of this Part of this Act, every person who has attained the age of sixteen years and who is not qualified to receive an age-benefit shall be entitled to a benefit under this Part of this Act if he—
 - (a) Is totally blind; or
 - (b) Is permanently incapacitated for work as the result of an accident or by reason of illness or of any congenital defect.
- (2) No person shall be entitled to a benefit under this section unless he satisfies the following conditions, namely:—
 - (a) That he has resided continuously in New Zealand for not less than ten years immediately preceding the date of his application:
 - (b) In the case of an applicant for a benefit on the ground of blindness, that he was born blind in New Zealand or became blind while permanently resident in New Zealand; and in the case of any other applicant, that he was born in New Zealand with the condition to which his incapacity for work is attributable or that he became incapacitated for work by reason of an accident happening in New Zealand or by reason of illness contracted in New Zealand:

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Provided that the conditions prescribed by this paragraph shall not apply in the case of any person who was actually resident in New Zealand on the fourth day of September, nineteen hundred and thirty-six (being the date of the passing of the Pensions Amendment Act, 1936), or to any person becoming resident in New Zealand after that date who has resided continuously in New Zealand for not less than twenty years immediately preceding the date of his application for a benefit:
 - (c) That his incapacity for work was not self-induced or was not in any way brought about with a view to qualifying for a benefit under this Part of this Act:
 - (d) That he is of good moral character and sober habits.
- (3) For the purposes of paragraphs (a) and (b) of the last preceding subsection continuous residence in New Zealand shall not be deemed to have been interrupted by absence therefrom in any of the following cases:—
 - (a) In the case of a totally blind person, by any period of absence for purposes of vocational training or of treatment in respect of his eyes, or, in the case of any applicant, by any period of absence for the purpose of obtaining any special surgical treatment if the Commission is satisfied that there were any good and sufficient reasons for his leaving New Zealand to obtain such special treatment; or

- (b) In any case where the total period of absence does not exceed one year; or
 - (c) In any case to which paragraph (a) of the last preceding subsection applies, if the total period of absence does not exceed one year or, in the alternative, if the total period of absence exceeds one year but does not exceed that period by more than one month for every year of residence in New Zealand in excess of ten years, and the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application; or
 - (d) In any case to which the proviso to paragraph (b) of the last preceding subsection applies, if the total period of absence does not exceed one year or, in the alternative, if the total period of absence exceeds one year but does not exceed that period by more than one month for every year of residence in New Zealand in excess of twenty years, and the applicant has been actually resident in New Zealand for the twelve months immediately preceding the date of his application.
- (4) In computing for the purposes of paragraph (c) or paragraph (d) of the last preceding subsection the period of an applicant's residence in New Zealand any period of absence allowed under that subsection shall be counted as a period of residence in New Zealand and not as a period of absence from New Zealand.
- (5) Benefits of the class provided for in this section are hereinafter in this Act referred to as "invalids' benefits".

34 Rates of invalids' benefits.

- (1) Subject to the provisions of this section, invalids' benefits granted under this Part of this Act shall be computed as follows:—
- (a) In the case of a married man or of a man who has been married and has a child or children dependent on him, the benefit shall be at the rate of seventy-eight pounds a year, increased by twenty-six pounds a year in respect of his wife (if any), and further increased by twenty-six pounds a year in respect of each child dependent on him:
 - (b) In the case of an unmarried applicant under twenty-one years of age, the benefit shall be at the rate of fifty-two pounds a year:
 - (c) In every other case the benefit shall be at the rate of seventy-eight pounds a year.
- (2) The rate of any benefit computed in accordance with the last preceding subsection shall be reduced in accordance with the following provisions, namely:—
- (a) In the case of an applicant to whom paragraph (a) of the last preceding subsection relates, the rate so computed shall be reduced as follows:—

- (i) By one pound for every complete pound of the total income of the applicant and of his wife and dependent children in excess of seventy-eight pounds; and also
 - (ii) By one pound for every complete ten pounds of the net capital value of the accumulated property of the applicant and of his wife and dependent children, computed as in the case of an application for an age-benefit:
- (b) In any case where the applicant is a married woman the rate so computed shall be reduced as follows:—
 - (i) By one pound for every complete pound of the total income of the applicant and of her husband in excess of one hundred and four pounds; and also
 - (ii) By one pound for every complete ten pounds of the net capital value of the accumulated property of the applicant and of her husband, computed as in the case of an application for an age-benefit:
Provided that where by reason of the incapacity of the applicant, necessary domestic or nursing assistance is paid for, the Commission may in its discretion increase the rate of the benefit computed in accordance with this paragraph, but in any such case the rate of the benefit shall not exceed seventy-eight pounds a year and the total income of the applicant and her husband (including the benefit) shall not exceed five pounds a week:
- (c) In every other case the rate so computed shall be reduced as follows:—
 - (i) By one pound for every complete pound of the income of the applicant in excess of fifty-two pounds; and also
 - (ii) By one pound for every complete ten pounds of the net capital value of the accumulated property of the applicant, computed as in the case of an application for an age-benefit.
- (3) In computing for the purposes of this section the income of any blind person no account shall be taken of his personal earnings (if any) up to one hundred and forty-three pounds a year.
- (4) Notwithstanding anything in the foregoing provisions of this section, no invalid's benefit shall be granted under this Part of this Act in excess of two hundred and eight pounds a year.
- (5) For the purposes of this Part of this Act the term "child" in relation to an applicant for an invalid's benefit means a child under sixteen years of age, and includes a step-child or a child legally adopted prior to the date of any application by the applicant for an invalid's benefit:

Provided that in computing the amount of any invalid's benefit the Commission may regard any child who is in fact maintained by the applicant as if such child were a child of the applicant and dependent on him.

35 Additional benefit payable in respect of blindness.

In addition to the benefit computed as provided in the last preceding section, there shall be payable to every person who for the time being is in receipt of an invalid's benefit in respect of total blindness and is employed in any occupation an additional weekly allowance equal to twenty-five per centum of his average weekly earnings for the year:

Provided that an allowance shall not be granted under this section of such an amount that the total amount from all sources (including any benefit under this Part of this Act and the value of any benefits in kind) received by the beneficiary in any year shall exceed the sum of two hundred and twenty-one pounds.

36 Duration of benefit in respect of children.

So much of any invalid's benefit under this Part of this Act as is payable in respect of any child shall cease to be payable as soon as the child attains the age of sixteen years.

37 Vocational training of blind beneficiaries.

In the case of any person under the age of twenty-one years who is in receipt of an invalid's benefit in respect of blindness and who is capable of being trained in any occupation, the Commission may suspend payment of the benefit, in whole or in part, if the beneficiary wilfully refuses without sufficient cause to undertake such training when called upon to do so.

38 Medical examination of invalids.

The Commission may, if it thinks fit, require any applicant for an invalid's benefit under this Part of this Act or any beneficiary to be examined by a registered medical practitioner, to be nominated by the Commission for the purpose, who shall certify whether or not in his opinion the applicant or beneficiary is permanently incapacitated for work or is totally blind, and shall state the grounds upon which his opinion is founded:

Provided that if any claim for an invalid's benefit under this Part of this Act is declined or any such benefit is cancelled on medical grounds, the applicant or beneficiary shall, at any time within three months after the decision of the Commission has been communicated to him, have a right of appeal to a Board of three registered medical practitioners, to be appointed for that purpose by the Commission. On any such appeal the Commission shall be bound by the decision of the Appeal Board.

*Miners' Benefits***39 Persons entitled to miners' benefits.**

- (1) Subject to the provisions of this Part of this Act, every person shall be entitled to receive a benefit under this Part of this Act who satisfies the Commission

that, while engaged as a miner in New Zealand, he has contracted miner's phthisis or any other occupational disease or heart-disease, and—

- (a) In the case of a person suffering from miner's phthisis, that he has been thereby permanently and seriously incapacitated for work; or
 - (b) In the case of a person suffering from any other occupational disease as aforesaid or from heart-disease, that he has been thereby permanently and totally incapacitated for work.
- (2) For the purposes of this section the term "miner's phthisis" means pneumoconiosis, and includes tuberculosis of the lungs and any other disease of the respiratory organs commonly associated with or a sequel to pneumoconiosis.
 - (3) Benefits of the class provided for in this section are hereinafter in this Act referred to as "miners' benefits".

40 Conditions precedent to grant of miner's benefit.

No person shall be entitled to a miner's benefit under this Part of this Act unless he satisfies the following conditions, namely:—

- (a) That he has been employed in New Zealand as a miner for not less than a total period of two and a half years;
- (b) That he has resided continuously in New Zealand for not less than five years immediately preceding the date of his application for the benefit:
Provided that continuous residence in New Zealand shall not be deemed to have been interrupted by any absences therefrom not exceeding six months in the aggregate;
- (c) That during the said period of five years he has not deserted or wilfully failed to provide for his wife and children; and
- (d) That he is of good moral character and sober habits.

41 Rates of miners' benefits.

- (1) Subject to any reduction that may be made pursuant to the provisions of the next succeeding subsection, every miner's benefit payable pursuant to this Part of this Act shall be computed at the rate of seventy-eight pounds a year, increased by twenty-six pounds a year in respect of the wife of the applicant (if the applicant is married) and further increased by twenty-six pounds a year in respect of any child of the applicant who is under the age of sixteen years and is dependent on him:

Provided that the rate of the benefit shall not in any case exceed two hundred and thirty-four pounds a year.

- (2) So much of the benefit computed in accordance with the last preceding subsection as is payable in respect of any child or children shall be reduced by one pound for every complete pound of the income of the applicant in excess of one hundred and four pounds. For the purposes of this subsection any income

received by the wife or by any dependent child or children of the applicant shall be deemed to have been received by the applicant.

- (3) So much of a miner's benefit as is payable in respect of any child shall cease to be payable as soon as the child has attained the age of sixteen years.
- (4) For the purposes of this section the term "child" includes a step-child or a child legally adopted prior to the date of any application by the applicant for a benefit under section thirty-nine hereof.

42 Application for miner's benefit to be accompanied by medical' certificate.

- (1) Every application for a miner's benefit under this Part of this Act shall be accompanied by the certificate of a registered medical practitioner to the effect that the applicant is suffering from miner's phthisis or from some other disease referred to in section thirty-nine hereof, and that he is thereby permanently incapacitated for work, either totally or to an extent indicated in the certificate.
- (2) The Commission may, if it thinks fit, require any applicant for a miner's benefit or any person who is in receipt of a miner's benefit to submit himself for examination by a registered medical practitioner, to be nominated by the Commission for the purpose, who shall certify whether or not in his opinion the applicant for or the recipient of the benefit is suffering from miner's phthisis or from any other disease as aforesaid so as to be thereby permanently incapacitated for work, and if so, the extent of the incapacity.
- (3) If on examination under this section it appears to the Commission that the recipient of a benefit is no longer incapacitated for work by reason of any such disease as aforesaid, the benefit shall cease to be payable.
- (4) Any applicant for or recipient of a miner's benefit shall, at any time within three months after a decision of the Commission made in accordance with this section has been communicated to him, have a right of appeal to a Board of three registered medical practitioners, to be appointed for that purpose by the Commission. On any such appeal, the Commission shall be bound by the decision of the Appeal Board.

43 Funeral expenses of deceased miner.

- (1) On the death of any person in receipt of a miner's benefit granted under section thirty-nine hereof, an amount to be fixed by the Commission as the reasonable expenses of his funeral shall, on application being made within twelve months after the date of death, be payable by the Commission.
- (2) Payment under this section may be made to the widow (if any) of the deceased, or to any person by whom the funeral expenses were incurred, or to any person entitled to receive payment in respect of the funeral.

44 Benefit to widow of deceased miner.

- (1) If any person while in receipt of a miner's benefit under this Part of this Act dies, leaving a widow, his widow shall be entitled during widowhood to a

benefit under this section computed at the rate of forty-five pounds ten shillings a year. This subsection shall apply with respect to the widow of any miner who has died, before the commencement of this Part of this Act, while in receipt of a miner's pension under the Pensions Act, 1926.

- (2) Where application for a benefit under this section is not received by the Commission within three months after the death of the husband of the applicant, the benefit shall not be payable for any period before the first day of the month in which the application for the benefit is received, but shall commence on that date.

Benefits in respect of Temporary Incapacity due to Sickness or Accident

45 Benefits in respect of temporary incapacity.

- (1) Subject to the provisions of this Part of this Act, every person over the age of sixteen years who has resided continuously in New Zealand for not less than twelve months shall be entitled to receive a benefit under this Part of this Act who satisfies the Commission that he is temporarily incapacitated for work through sickness or accident, and that by reason thereof he has suffered a loss of salary, wages, or other earnings.
- (2) For the purposes of this section any payment made by a person to any other person who acts as his substitute during any period of incapacity as aforesaid may be regarded by the Commission as a loss of earnings suffered by the first-mentioned person.
- (3) A married woman shall be entitled to receive a benefit under this section only if the Commission is satisfied that her husband is unable to maintain her.
- (4) Benefits of the class provided for in this section are hereinafter in this Act referred to as "sickness benefits".

46 Rates of sickness benefits.

- (1) A sickness benefit shall not in any case exceed the amount by which the weekly earnings of the applicant have been reduced by reason of his incapacity.
- (2) Subject to the provisions of the last preceding subsection, the rates of sickness benefits shall be computed as follows:—
 - (a) In the case of an applicant under twenty years of age without dependants, the benefit shall be at the rate of ten shillings a week:
 - (b) In every other case, the benefit shall be at the rate of one pound a week, increased (in the case of an applicant with a wife or children dependent on him) by fifteen shillings a week in respect of his wife, and by five shillings a week in respect of each such child, but not so as to exceed four pounds a week in any case:

Provided that if any applicant for a sickness benefit is in receipt of any moneys from any source or is the owner of any property, the Commission may, in its

discretion, having regard to the circumstances of the case, reduce the rate of the benefit as computed in accordance with the foregoing provisions of this subsection.

- (3) For the purposes of this section the term “child” means a child under sixteen years of age, and includes a step-child or a child legally adopted prior to the date of the application by the applicant for a sickness benefit:

Provided that in computing the amount of any benefit under this section the Commission may regard any child who is in fact maintained by the applicant as if such child were a child of the applicant and dependent on him.

- (4) Where no payment is made under this section in respect of the wife of an applicant for a sickness benefit, an allowance at a rate not exceeding the rate prescribed for a wife may be paid in respect of any person who for the time being has the care of the home of the applicant.

47 Rate of sickness benefit affected by other payments in respect of same incapacity.

Where any person who is entitled to receive a sickness benefit in accordance with the foregoing provisions of this Part of this Act receives in respect of the same incapacity a sick-benefit from a friendly society or a like benefit from any other source, the following special provisions shall apply, namely:—

- (a) In any case where the applicant receives a sick-benefit from a friendly society, a sickness benefit under this Part of this Act shall not be payable of such an amount that the total amount received by the applicant from all sources for any week will exceed five pounds:
- (b) In any other case to which this section applies, a sickness benefit under this Part of this Act shall not be payable of such an amount that the total amount received by the applicant from all sources for any week will exceed five pounds or two-thirds of the usual weekly earnings of the applicant (whichever is the less).

48 Applications for sickness benefits to be supported by medical certificates.

- (1) Every application for a sickness benefit shall be supported by the certificate of a registered medical practitioner containing such particulars as may be prescribed or as the Commission may in any case require.
- (2) The Commission may at any time require any person who applies for or is in receipt of a sickness benefit to be examined by a registered medical practitioner to be nominated by the Commission for the purpose.

49 Period for which, sickness benefit payable.

- (1) A sickness benefit shall not be payable in respect of the first seven days of any period of incapacity unless the Commission in its discretion, having regard to the special circumstances of any case, determines that the benefit shall be payable for the whole or any part of that period.

- (2) Except as provided in the last preceding-subsection, a sickness benefit shall be payable so long as the incapacity lasts, unless the beneficiary becomes entitled to receive any other benefit under this Part of this Act.

50 Method of payment of sickness benefits.

- (1) Where any person who is entitled to receive a sickness benefit under this Part of this Act is a member of a friendly society, payment of the benefit may be made to that friendly society on his behalf.
- (2) In any other case the benefit may, in the discretion of the Commission, be paid to the applicant or to any other person on behalf of the applicant.

Benefits in respect of Unemployment

51 Unemployment benefits.

- (1) Subject to the provisions of this Part of this Act, every person who is over sixteen years of age and is not qualified to receive an age-benefit, shall be entitled to a benefit under this Part of this Act who satisfies the Commission—
- (a) That he is unemployed;
 - (b) That he is capable of undertaking and is willing to undertake suitable work;
 - (c) That he has taken reasonable steps to obtain suitable employment; and
 - (d) That he has resided continuously in New Zealand for not less than twelve months.
- (2) A married woman shall be entitled to a benefit under this section only if the Commission is satisfied that her husband is unable to maintain her.
- (3) Benefits of the class provided for in this section are hereinafter in this Act referred to as “unemployment benefits”.

52 Rates of unemployment benefits.

- (1) Subject to any reduction that may be made pursuant to the next succeeding section, the rates of the unemployment benefits payable pursuant to this Part of this Act shall be computed as follows:—
- (a) In the case of an applicant under twenty years of age, without dependants, the benefit shall be at the rate of ten shillings a week:
 - (b) In every other case, the benefit shall be at the rate of one pound a week, increased (in the case of an applicant with a wife or children dependent on him) by fifteen shillings a week in respect of his wife and by five shillings a week in respect of each such child, but not so as to exceed four pounds a week in any case.

- (2) For the purposes of this section the term “child” means a child under sixteen years of age, and includes a step-child or a child legally adopted prior to the date of any application by the applicant for an unemployment benefit:

Provided that in computing the amount of any benefit under this section the Commission may regard any child who is in fact maintained by the applicant as if such child were a child of the applicant and dependent on him.

- (3) Where no payment is made under this section in respect of the wife of an applicant for an unemployment benefit, an allowance at a rate not exceeding the rate prescribed for a wife may be paid in respect of any person who for the time being has the care of the home of the applicant.

53 Deductions from rate of unemployment benefits.

- (1) If any applicant or the wife or any dependent child of an applicant for an unemployment benefit is in receipt of any moneys from any source, or is the owner of any property, the Commission may in its discretion, having regard to the circumstances of the case, reduce the rate of the unemployment benefit as computed in accordance with the last preceding section.
- (2) An unemployment benefit shall not in any case be granted of such an amount that the total amount received from all sources by the applicant and by the wife and dependent children of the applicant will exceed four pounds a week.

54 Period for which unemployment benefit payable.

- (1) An unemployment benefit shall not be payable in respect of the first seven days of any period of unemployment unless the Commission, in its discretion, having regard to the special circumstances of any case, determines that the benefit shall be payable for the whole or any part of that period.
- (2) The Commission may in its discretion postpone for such period, not exceeding six weeks, as it thinks fit, the commencement of an unemployment benefit, or, as the case may require, may terminate any such benefit, in any of the following cases, namely:—
- (a) If the applicant has voluntarily become unemployed without a good and sufficient reason; or
 - (b) If the applicant has lost his employment by reason of any misconduct as a worker; or
 - (c) If the applicant or beneficiary has refused or failed, without a good and sufficient reason, to accept any offer of suitable employment; or
 - (d) In the case of a seasonal worker, if, in the opinion of the Commission, his earnings for the season are sufficient for his maintenance and the maintenance of his family, notwithstanding a period of temporary unemployment.
- (3) Except as provided in the foregoing provisions of this section, an unemployment benefit shall be payable so long as the beneficiary satisfies the conditions

prescribed by section fifty-one of this Act, unless he becomes entitled to receive some other benefit under this Part of this Act.

- (4) If any person while in receipt of an unemployment benefit becomes temporarily incapacitated for work through sickness or accident he may be granted a sickness benefit in lieu of the unemployment benefit, and in any such case the sickness benefit shall be computed as if the unemployment benefit theretofore payable were earnings of the beneficiary.

Maori War Benefits

55 Persons entitled to benefit in respect of service in Maori Wars.

- (1) Subject to the provisions of this Part of this Act, every person who served in any of the Maori wars and was awarded a medal for active service in any such war shall be entitled to a benefit under this Part of this Act in respect of such service.
- (2) Benefits of the class provided for in this section are hereinafter in this Act referred to as Maori War benefits.

56 Qualifications of applicants for Maori War benefits.

No person shall be entitled to a Maori War benefit under this Part of this Act unless he satisfies the following conditions, namely:—

- (a) That he has resided continuously in New Zealand for not less than ten years immediately preceding the date of his application:
Provided that continuous residence in New Zealand shall not be deemed to have been interrupted by absence therefrom if he establishes the fact that during such absence his family or home was in New Zealand:
- (b) That during the period of five years immediately preceding the date of his application he has not deserted or wilfully failed to provide for his wife or children:
- (c) That he is of good moral character and sober habits.

57 Rate of Maori War benefit.

The rate of a Maori War benefit under this Part of this Act shall be seventy-eight pounds a year.

Emergency Benefits

58 Commission may grant special benefits in cases of hardship.

- (1) The Commission may in its discretion grant a special benefit under this Part of this Act on account of hardship to any person who satisfies the following conditions, namely:—

- (a) That by reason of age, or of physical or mental disability, or of domestic circumstances, or for any other reason, he is unable to earn a sufficient livelihood for himself and his dependants (if any); and
- (b) That he is not qualified to receive any other benefit under this Part of this Act:

Provided that the Commission may in its discretion grant a benefit under this section in lieu of granting a sickness benefit under section forty-five hereof or an unemployment benefit under section fifty-one hereof, or may at any time grant a benefit under this section in substitution for a sickness benefit or an unemployment benefit theretofore granted.

- (2) The amount or value of any benefit under this section shall be in the discretion of the Commission:

Provided that, in determining the amount of such benefit in any case, the Commission shall, if in the circumstances it is possible so to do, fix the amount so that it shall as nearly as possible be equal to the amount to which the applicant would be entitled if he were qualified to receive any other benefit under this Part of this Act which in the opinion of the Commission is analogous to the benefit provided for by this section.

- (3) If in the opinion of the Commission any applicant for a benefit under this section should undergo a course of training in any occupation, or should submit himself for examination at any medical or psychological clinic, or should receive any medical or other treatment, or should undergo any course of training for the improvement of his physical or mental capacities, or should do any work required of him, the grant or continuance of the benefit may be made subject to the condition that he shall comply with the requirements of the Commission in respect of any such matters.
- (4) Every benefit granted under this section shall commence on such date and shall be continued for such period as the Commission in each case determines.
- (5) Benefits of the class provided for in this section are hereinafter in this Act referred to as "emergency benefits".

Miscellaneous Provisions as to Monetary Benefits

59 Claims for benefits to be investigated by Department.

- (1) Every claim for a benefit under this Part of this Act shall be investigated by the Commission or by an officer of the Department acting with the authority of the Commission, and all benefits granted under this Part of this Act shall be granted by the Commission.
- (2) It shall be the duty of every person to answer all questions put to him by the Commission or by any officer as aforesaid concerning any applicant for a benefit or concerning any statements contained in any application for a benefit.

- (3) Every person commits an offence who demands or accepts from any applicant for a benefit under this Part of this Act or from any other person any fee or other consideration for procuring or endeavouring to procure the grant of a benefit under this Part of this Act.

60 No person to receive more than one benefit.

No person, while in receipt of any benefit under this Part of this Act, shall be entitled to receive any other benefit thereunder.

61 Mode of ascertaining income and property of applicants for benefits.

- (1) Where, in relation to the grant of a benefit under this Part of this Act or to the rate of any such benefit, reference is made in the foregoing provisions of this Part of this Act to the income or property of the applicant or of any other person, such income or property shall be ascertained in accordance with the following provisions of this section.
- (2) Every reference as aforesaid with respect to income shall, unless the context otherwise requires, be deemed to be a reference to the estimated income of the person concerned for the period of twelve months commencing on the date on which the benefit, if granted, will commence.
- (3) Except as provided in the next succeeding subsection, the estimated income for the said period shall be deemed to be an amount equal to the income received by the person concerned for the period of twelve months ended on the last day of the last month but one preceding the month in which the application for the benefit is made.
- (4) From the income computed in accordance with the last preceding subsection there shall be deducted any items by which, in the opinion of the Commission, the income is likely to be reduced, and there shall be added to the income so computed any items by which, in the opinion of the Commission, the income is likely to be increased, and the amount so ascertained shall be deemed to be the estimated income for the period in respect of which the computation is made.
- (5) Every reference as aforesaid with respect to property shall be deemed a reference to the property owned by the applicant or other person concerned on the last day of the last month but one preceding the month in which the application for the benefit is made.

62 Limitation in special cases of benefits conferred by this Part of Act.

Notwithstanding anything in the foregoing provisions of this Part of this Act, the rights thereby conferred shall be subject to the limitations imposed by this section in the special cases hereinafter referred to, namely:—

- (a) Where any part of a benefit is payable in respect of any child or children of an applicant, such part shall not be paid in respect of any child for whom a pension or allowance under the War Pensions Act, 1915, or any other enactment, is for the time being payable out of public moneys or

in respect of any child who is not for the time being dependent on the applicant. In any other case the Commission may in its discretion decline to make any payment in respect of any child who is not for the time being under the care and control of the applicant, or may reduce the amount of the benefit otherwise payable in respect of any such child:

- (b) Where any man in receipt of a benefit has married after the grant of the benefit, the Commission may in its discretion decline to pay any part of the benefit in respect of the wife of the beneficiary or in respect of any child of the marriage, or may reduce the amount of the benefit otherwise payable in respect of the wife or of any such child:
- (c) Where any part of a benefit is payable in respect of the wife of an applicant, such part shall not be paid for any period when the wife is in receipt of a personal benefit under this Part of this Act or is in receipt of a pension under the War Pensions Act, 1915:
- (d) The Commission may in its discretion refuse to grant any benefit or may grant a benefit of a reduced amount in any case where the applicant has made default in the payment of any moneys payable by him in accordance with Part IV of this Act, or in any case where in the opinion of the Commission any applicant for a benefit under this Part of this Act has directly or indirectly deprived himself of any property or income in order to qualify for that or any other such benefit.

63 Special provisions as to war pensioners.

1935, No. 4

- (1) Except as provided in this section, no person while in receipt of a pension under the War Pensions Act, 1915, or of an allowance under the War Veterans' Allowances Act, 1935, shall be entitled to receive a benefit under this Part of this Act (other than a superannuation benefit or a family benefit).
- (2) Notwithstanding anything in the last preceding subsection, any person who, immediately prior to the commencement of this Part of this Act, was in receipt of an old-age pension and also of a pension under the War Pensions Act, 1915, or of an allowance under the War Veterans' Allowances Act, 1935, may be granted an age-benefit under this Part of this Act:

Provided that in any such case an age-benefit shall not be granted of such an amount that the aggregate rates of the benefit and the war pension or war veteran's allowance will exceed the aggregate rates of the old-age pension and the war pension or war veteran's allowance payable to the beneficiary immediately prior to the commencement of this Part of this Act.

- (3) Notwithstanding anything in subsection one of this section, any person who for the time being is in receipt of a war pension under the War Pensions Act, 1915, in respect of his own disablement may be granted an age-benefit, or a sickness benefit, or an unemployment benefit under this Part of this Act.

- (4) Where any person to whom the last preceding subsection applies is an applicant for an age-benefit, the age-benefit, computed in accordance with the foregoing provisions of this Part of this Act, shall, if necessary, be reduced, so that the aggregate rates of the age-benefit and the war pension will not exceed forty-seven shillings and sixpence a week. Nothing in this subsection shall be construed to reduce the rate of the age-benefit payable in any case to which subsection two of this section applies.

64 Special provisions with respect to certain classes of applicants for age-benefits or widows' benefits who are in receipt of benefits from National Provident Fund.

- (1) This section applies only with respect to persons who are within one of the following classes, namely:—
- (a) Persons who on the passing of the National Expenditure Adjustment Act, 1932, were contributors to the National Provident Fund established under the National Provident Fund Act, 1926, or were in receipt of a pension under that Act:
1932, No. 8
- (b) Widows whose husbands became contributors to the National Provident Fund on or after the first day of January, nineteen hundred and twenty-seven (being the date of the commencement of the National Provident Fund Act, 1926), and before the passing of the National Expenditure Adjustment Act, 1932. This paragraph shall include women who become widows at any time after the date of the commencement of this Part of this Act as well as women who are widows on that date.
- (2) For the purposes of paragraph (a) of the last preceding subsection, a widow who is for the time being in receipt of a pension under subsection seven of section thirteen of the National Provident Fund Act, 1926, shall be deemed to have been a contributor to the National Provident Fund on the passing of the National Expenditure Adjustment Act, 1932, if her husband was then a contributor to that Fund.
- (3) For the purposes of this section every person in respect of whom any local authority or other body or person was, on any material date, a contributor to the National Provident Fund shall be deemed to have been a contributor to the said Fund on that date.
- (4) Where any person to whom this section applies is an applicant for an age-benefit or a widow's benefit under this Part of this Act, the Commission shall ascertain—
- (a) The rate of the benefit (if any) to which the applicant would be entitled in accordance with the foregoing provisions of this Part of this Act; and also

- (b) The rate of the old-age pension or the widow's pension (if any) to which the applicant would have been entitled—
- (i) If this Part of this Act had not been passed; and
 - (ii) If the rates of old-age pensions or of widows' pensions, as the case may be, had not been altered since the passing of the Pensions Act, 1926; and
Ibid., pp, 32, 69
 - (iii) If moneys paid or payable out of the National Provident Fund were (within the limits prescribed in that behalf by the National Provident Fund Act, 1926, as affected by section twenty-six of the Finance Act, 1927 (No. 2)) deemed not to be income or accumulated property for the purposes of such pensions.
- (5) If the rate of the benefit calculated in accordance with paragraph (a) of the last preceding subsection exceeds the rate of the pension calculated in accordance with paragraph (b) thereof, the applicant shall be entitled to a benefit calculated in accordance with the said paragraph (a). In any other case, the applicant shall be entitled to a benefit equal to the pension that would have been payable under the conditions referred to in paragraph (b) of the last preceding subsection.
- (6) Notwithstanding anything in the last preceding subsection, if any person to whom this section applies was in receipt of an old-age pension or of a widows' pension immediately before the commencement of this Part of this Act, the rate of the benefit payable to that person under this Part shall not be less than the rate of such pension.

65 Special provisions affecting rates of benefits payable to overseas pensioners.

- (1) In this section the expression "overseas pension" means a pension or other periodical allowance granted elsewhere than in New Zealand.
- (2) Notwithstanding anything in the foregoing provisions of this Part of this Act, if any person who for the time being is in receipt of an overseas pension is granted a benefit under this Part of this Act, the Commission may in its discretion, having regard to the circumstances of the case, reduce the rate of the benefit that would otherwise be payable under this Part of this Act, but so that the amount of the benefit payable for any period shall not in any case be less than the amount (if any) by which the benefit that would otherwise be payable for that period exceeds the amount of the overseas pension payable for the same period.

66 Benefits granted in respect of children under sixteen years of age may be continued for educational purposes.

- (1) Where any benefit is granted under this Part of this Act in respect of any child under sixteen years of age, the Commission may in its discretion, for the

purpose of assisting in the further education of the child, continue the benefit for such period as it thinks fit, not exceeding two years after the child has attained the age of sixteen years.

- (2) While a benefit in respect of a child over the age of sixteen years is payable in accordance with this section, the rate of any benefit payable to the father or mother of the child shall be computed as if the child had not attained the age of sixteen years.

67 Period for which benefits payable.

- (1) Except as otherwise provided in this Part of this Act, every benefit granted thereunder shall commence on the first day of the month in which application for the benefit is received by the Commission or on the date on which the applicant becomes qualified to be granted the benefit (whichever is the later).
- (2) Every benefit shall continue to be payable for such period (not exceeding twelve months in any case) as the Commission may determine, but may from time to time be renewed for a further period, not exceeding twelve months. Every application for renewal shall be investigated as if it were an application for the grant of a benefit in the first instance.
- (3) In the event of a change in the circumstances of any person to or in respect of whom any benefit has been granted under this Part of this Act, the Commission may review the benefit at any time during the period for which it has been granted, and may thereupon determine the benefit or may vary the amount thereof if the circumstances warrant such action being taken.

68 Payment of benefits.

- (1) Every benefit granted under this Part of this Act (other than the superannuation benefit) shall be payable by instalments at intervals of not more than one month. The superannuation benefit shall be payable annually or at such shorter intervals as the Commission may determine.
- (2) Except as otherwise provided in this Part of this Act, every such instalment shall be payable to the beneficiary personally, unless the Commission in its discretion directs that it shall be payable to some other person on behalf of the beneficiary:

Provided that in any case where, by reason of the age or infirmity of the beneficiary or for any other sufficient cause, it is not convenient that payment be made to the beneficiary personally, payment may, with the consent of the Commission, be made to any person duly authorized by the beneficiary to receive payment on his behalf.

- (3) If any instalment of a benefit is not collected within such time as the Commission may allow in that behalf, being not more than one month after the date when authority to collect the instalment is given, the authority to collect the instalment shall be deemed to have lapsed, but may be at any time renewed by the Commission if, having regard to the circumstances of the case, it is

satisfied that there were good and sufficient reasons for the failure to collect the instalment within the prescribed time.

69 Benefits to be absolutely inalienable.

- (1) No benefit under this Part of this Act shall be capable of being assigned or charged or of passing to any other person by operation of law:

Provided that nothing herein shall be construed to prevent the Commission, with or without the consent of the beneficiary, from paying the whole or any portion of the benefit to any other person for the use of the beneficiary or in satisfaction to the extent thereof of any of his just debts or liabilities.

- (2) Every person commits an offence and shall be liable to a fine of fifty pounds who demands or accepts from any beneficiary under this Part of this Act any certificate or any acknowledgment or undertaking that would constitute a legal or equitable assignment of or charge upon any benefit under this Part of this Act if such benefit were capable of being legally assigned or charged.

70 Effect of absence of beneficiary from New Zealand.

- (1) The right of any person to whom any benefit has been granted under this Part of this Act to receive the benefit shall not be affected in any of the following cases, namely:—
- (a) In the case of a person who is in receipt of an invalid's benefit in respect of his blindness, by any period or periods of absence from New Zealand, not exceeding two years in the aggregate, undertaken for purposes of vocational training or of treatment in respect of his eyes:
- (b) In the case of a person who is in receipt of a miner's benefit or of a Maori War benefit, by any period or periods of absence from New Zealand not exceeding two years in the aggregate.
- (2) In addition to the cases provided for in the last preceding subsection, benefits of the classes hereinafter referred to may, in the discretion of the Commission, be paid in accordance with the following provisions in respect of any period or periods during which the beneficiary is absent from New Zealand, namely:—
- (a) A superannuation benefit or an age-benefit may be paid in respect of any such period or periods of absence, not exceeding six months in the aggregate:
- (b) An invalid's benefit may be paid in respect of any such period or periods of absence, not exceeding two years in the aggregate, if the Commission is satisfied that the absence of the beneficiary is for the purpose of his obtaining any special medical or surgical treatment.
- (3) Except as provided in the foregoing provisions of this section, no benefit under this Part of this Act shall be payable in respect of any period during which the beneficiary is absent from New Zealand.

- (4) If any person leaves New Zealand while in receipt of a benefit under this Part of this Act and returns to New Zealand at any time within five years, he shall not, on a subsequent application for a benefit of the same class, be required to comply with the residential qualifications applicable in the case of an original application for a benefit of that class.

71 Recovery of payments made in excess of authorized rates.

- (1) If any benefit or instalment of a benefit is paid in excess of the amount to which the beneficiary is by law entitled, the amount so paid in excess may be recovered as a debt due to the Crown at the suit of any one of the Commissioners, or the Commission may make any necessary adjustments in any instalments of the same or any other benefit thereafter becoming payable.
- (2) If in the opinion of the Commission any payment in excess has been obtained by fraud, the Commission may recover from the beneficiary, by way of penalty, an amount equal to twice the amount so paid in excess. Nothing in this subsection shall relieve the beneficiary from any other liability in respect of any fraud committed by him. Any penalty under this subsection may be recovered by way of deduction from any instalments of the same or any other benefit thereafter becoming payable to the beneficiary.

72 Benefit may be reduced in certain cases.

- (1) No benefit as of right shall be payable under this Part of this Act in respect of any period during which the beneficiary or any other person in respect of whom the benefit or any part thereof has been granted is an inmate of any public institution or is in receipt of a hospital benefit under Part III of this Act, but in any such case the Commission, having regard to the circumstances of the case, may pay the whole or such part of the benefit as it thinks fit.
- (2) Notwithstanding anything in the foregoing provisions of this Part of this Act the Commission, having regard to any special circumstances or conditions, may reduce the rate of any benefit payable thereunder (other than a superannuation benefit) if in its opinion payment of the maximum benefit is not necessary for the maintenance of the beneficiary.

73 Forfeiture of instalments of benefits.

- (1) Except as provided in the next succeeding subsection, no benefit granted under this Part of this Act shall be payable in respect of any period during which the beneficiary is undergoing a sentence of imprisonment or of reformatory detention.
- (2) Where any part of a benefit under this Part of this Act is payable in respect of the wife or of any child or children of a beneficiary to whom the last preceding subsection relates, the Commission, having regard to the circumstances of the case, may pay the whole or such part of the benefit as it thinks fit to the wife of the beneficiary or to any other proper person for the benefit of the wife and such child or children.

74 Claims to benefits in respect of disabilities caused by accident affected by right to recover compensation or damages.

Notwithstanding anything to the contrary in the foregoing provisions of this Part of this Act, if any person who claims any benefit thereunder in respect of any disability caused by accident or disease has recovered or is entitled to recover compensation or damages from any other person in respect thereof, the following provisions shall apply:—

- (a) Where any compensation or damages have been recovered, the Commission, having regard to the circumstances of the case, may refuse to grant a benefit or may grant a reduced benefit for the period of disability in respect of which such compensation or damages have been paid or are deemed by the Commission to have been paid; and
- (b) Where any applicant for a benefit has a claim against any person to recover any compensation or damages the Commission may grant a benefit subject to the condition that the whole or any part of the benefit shall be repaid to the Commission out of any compensation or damages that may thereafter be recovered, and in any such case the amount of the benefit or such part thereof, as the case may be, shall constitute a charge on such compensation or damages and may be recovered as a debt due to the Crown from the beneficiary or from any person liable for the payment of such compensation or damages.

75 Provisions applicable on death of beneficiary.

- (1) On the death of any person in receipt of a benefit under this Part of this Act, the following provisions shall apply:—
 - (a) The benefit shall be deemed to have been determined on the date of the death of the beneficiary, and the amount (if any) then unpaid shall, in the discretion of the Commission, be payable to the estate of the deceased, or to or for the benefit of the widow or of any dependent child of the deceased, or to any person having for the time being the care and control of any such child:
 - (b) If the beneficiary is found to have been disqualified, by reason of the receipt of any income or the possession of any property, from obtaining the benefit granted to him or from obtaining a benefit of the amount granted to him, an amount equal to twice the total amount paid to the beneficiary in excess of the amount to which he was by law entitled shall be recoverable from his estate, as a debt due to the Crown at the suit of any one of the Commissioners.
- (2) The provisions of paragraph (b) of the last preceding subsection shall, with the necessary modifications, apply in any case where on the death of the husband or wife of a beneficiary it is found that, by reason of the receipt of any income or the possession of any property by the deceased during his or her lifetime, the

beneficiary has been granted a benefit to which he was not by law entitled or has been granted a benefit of an amount to which he was not by law entitled.

76 Repeals and savings.

- (1) The enactments mentioned in Part I of the Schedule hereto are hereby repealed to the extent indicated therein.
- (2) All pensions and allowances that have been granted under any enactment repealed by this section and that are in force immediately prior to the commencement of this Part of this Act shall thereupon be deemed to be benefits of a corresponding class under this Part of this Act, and any necessary adjustments in the rates thereof shall be made as from the commencement of this Part of this Act. If any person entitled to a benefit under this Part of this Act was, immediately prior to the commencement of this Part, in receipt of more than one pension or allowance granted under any enactment repealed by this Act, the Commission, having regard to the circumstances of the beneficiary, may increase the rate of the benefit payable under this Part of this Act by such amount as it thinks fit (not exceeding the amount, if any, by which the aggregate rates as on the thirty-first day of March, nineteen hundred and thirty-nine, exceed the rate of the benefit computed in accordance with the foregoing provisions of this Part of this Act). Any increase under this subsection may be granted notwithstanding that the maximum rate of the benefit as prescribed by the foregoing provisions of this Part of this Act may thereby be exceeded.
- (3) All applications for pensions or allowances under any enactment repealed by this section and not dealt with before the commencement of this Part of this Act shall be dealt with as if they were applications for corresponding benefits under this Part of this Act.
- (4) All proceedings in respect of offences against any enactment repealed by this section and all other matters under any such enactment that are pending or in progress on the commencement of this Part of this Act may be commenced or, as the case may require, may be continued and completed under this Act.

Part III

Medical and Hospital Benefits, and other Related Benefits

77 Administration of this Part.

- (1) This Part of this Act shall be administered by the Minister of Health (hereinafter in this Part referred to as the Minister).
- (2) The Minister may from time to time, by writing under his hand, delegate to the Director-General of Health all or any of the powers expressly conferred on him by this Part of this Act.

78 Classes of benefits to be provided under this Part of Act.

- (1) Benefits of the several classes hereinafter mentioned shall be provided in accordance with this Part of this Act.
- (2) The classes of benefits referred to in the last preceding subsection are the following:—
 - (a) Medical benefits:
 - (b) Pharmaceutical benefits:
 - (c) Hospital benefits:
 - (d) Maternity benefits:
 - (e) Such supplementary benefits as are deemed necessary to ensure the effective operation of the several classes of benefits hereinbefore specified or otherwise to maintain and promote public health.

79 Commencement of benefits.

Benefits of the several classes hereinbefore specified shall be available to the persons entitled thereto on and after the first day of April, nineteen hundred and thirty-nine, or, if for any reason arrangements for the effective administration of benefits of any of the prescribed classes cannot be completed on or before that date, such benefits shall be available on and after such later date as may be determined in that behalf by the Minister (being the earliest possible date on which arrangements for their effective administration can be brought into operation).

80 Qualifications of persons entitled to claim the benefits to be provided in accordance with this Part of Act.

- (1) Except as provided in the next succeeding section, every person who is over sixteen years of age and is ordinarily resident in New Zealand shall be entitled to claim for himself and for every member of his family under sixteen years of age the several benefits provided for by this Part of this Act.
- (2) For the purposes of this Part of this Act a child under sixteen years of age shall be deemed to be a member of the family of the person who for the time being has the care and control of that child.

81 Right to benefits restricted in cases where person receiving medical or other treatment is entitled to claim compensation or damages.

- (1) If, in respect of any injury, any person has recovered or is entitled to recover any compensation under the Workers' Compensation Act, 1922, on account of the expenses of any medical or surgical attendance, or has recovered or is entitled to recover special damages in respect of any medical, surgical, hospital, or pharmaceutical treatment, or the supply of any medicines, drugs, materials, or appliances, he shall not be entitled as of right to claim any med-

ical, hospital, or pharmaceutical benefits under this Part of this Act in respect of the same matter:

Provided that in any such case the Minister may authorize the making of a provisional payment out of the Social Security Fund to any person who is entitled to claim payment in respect of any medical, surgical, hospital, or pharmaceutical treatment actually given or in respect of any medicines, drugs, materials, or appliances actually supplied.

- (2) No payment made under the last preceding subsection shall restrict the right of the person concerned to recover the full amount of compensation or damages, and the amount paid under the last preceding subsection shall constitute a charge on any compensation or special damages recovered or that may thereafter be recovered in respect of any of the matters mentioned in subsection one hereof.
- (3) Any such charge may be recovered as a debt due to the Crown from the person to whom any such compensation or damages have been paid or from any person liable for the payment of such compensation or damages.

1932, No. 22

- (4) Nothing in this section shall affect the rights conferred on any Hospital Board by section fifteen of the Hospitals and Charitable Institutions Amendment Act, 1932, but no payment shall be made to a Hospital Board under this section unless the Minister is satisfied that no moneys have been or can be recovered by the Board under that section.

82 Provisions in special circumstances.

- (1) Notwithstanding anything to the contrary in this Part of this Act, the Minister may make such special arrangements as in the circumstances he deems advisable for the purpose of providing that adequate services in lieu of all or any of the benefits provided for in this Part of this Act will be made available for the benefit of persons living in isolated areas or under such special conditions that such benefits cannot be efficiently rendered in accordance with the general provisions of this Part of this Act.
- (2) Where special arrangements are made in accordance with this section, the general provisions of this Part of this Act shall not be applicable to the persons for the time being provided for by such special arrangements.

83 Appointment of Committees.

- (1) The Minister may from time to time appoint such Committees or other advisory bodies as he may consider necessary for the purpose of advising him as to the fixation of the terms and conditions subject to which any of the benefits provided for by this Part of this Act will be made available, of hearing any complaints and disputes that may arise in relation to any such benefits, or for any other purpose in connection with the administration of this Part of this Act.

- (2) Any Committee or other representative body for the time being constituted to promote or safeguard the interests of the members of any profession affected by the operation of this Part of this Act may be recognized by the Minister, and shall thereupon be deemed to be a Committee appointed by the Minister for the purposes of this Part of this Act.
- (3) Where any Committee is appointed under this section with particular reference to the members of any profession, not less than half of the members of the Committee (exclusive of the Chairman) shall be appointed to represent members of that profession.
- (4) References in this Part of this Act to the “appropriate Committee” shall in their application to any case be deemed to be references to such Committee as the Minister in such case determines.

84 Contracts of service entered into for purposes of this Part of Act may be terminated by Minister on recommendation of a special tribunal and not otherwise.

- (1) This section applies to contracts entered into for the purposes of this Part of this Act between the Minister and any medical practitioner, pharmaceutical chemist, midwife, maternity nurse, or any other person, whereby any such person has, in accordance with the terms and conditions fixed by the Minister in that behalf, undertaken to render any professional or other services or to supply any medicines, drugs, appliances, or materials in respect of any benefits to be provided in accordance with this Part of this Act.
- (2) If in respect of any contract to which this section applies the Minister has reason to believe that the person bound thereby to render any services has habitually or regularly failed to render any such services, or that he has been guilty of any grave misconduct in the performance of the duties required of him under the contract, or that for any reason the continuance of the contract would be gravely prejudicial to the efficiency of any of the benefits to be provided under this Part of this Act, he may refer the matter for investigation by a special tribunal to be appointed for the purpose in accordance with the next succeeding subsection.
- (3) Every tribunal appointed for the purposes of this section shall consist of—
 - (a) A President thereof, who shall be either a Judge of the Supreme Court or a Stipendiary Magistrate; and
 - (b) Not less than two other persons, who shall be members of the same profession or calling as the person to whose contract of service the investigation relates.
- (4) Every tribunal appointed for the purposes of this section shall have all the powers of a Commission appointed under the Commissions of Inquiry Act, 1908.

- (5) On the completion of any investigation under this section in relation to any contract it shall be the duty of the tribunal to recommend to the Minister that the contract be terminated or that it be not terminated as the case may be. The tribunal may make such other recommendations (if any) as in the circumstances it thinks proper.
- (6) For the purposes of the last preceding subsection, a recommendation by a majority of the members of the tribunal shall be deemed to be a recommendation made by the tribunal.
- (7) If the tribunal appointed under this section in respect of any contract recommends to the Minister that the contract be terminated, the Minister may by writing under his hand terminate the contract as from a date to be specified therein in that behalf.
- (8) No person whose contract has been terminated in accordance with this section shall at any time thereafter be entitled as of right to enter into a new contract for any of the purposes of this Part of this Act.

Medical Benefits

85 Scope of medical benefits.

- (1) For the purposes of this Part of this Act the expression “medical benefits” means and includes all proper and necessary services of medical practitioners other than those services involving the application of special skill and experience of a degree or kind that general medical practitioners as a class cannot reasonably be expected to possess.
- (2) If any question arises as to whether any service provided by a medical practitioner is within the scope of the medical benefits to be provided in accordance with this Part of this Act it shall be decided by the Minister, after consultation with the appropriate Committee appointed in accordance with section eighty-three hereof.

86 Medical benefits to be afforded in accordance with a contract between the Minister and medical practitioners.

- (1) The Minister, in consultation with the appropriate Committee, shall fix the terms and conditions subject to which the persons entitled to medical benefits under this Part of this Act may claim such benefits, and also the terms and conditions subject to which those benefits will be provided by medical practitioners who signify their willingness to provide such benefits.
- (2) The terms and conditions so fixed shall operate as an offer of a contract of service to every registered medical practitioner who is for the time being resident in New Zealand.
- (3) Every registered medical practitioner who signifies in the prescribed manner his willingness to provide medical benefits in accordance with the terms and

conditions so fixed shall be deemed to have thereby completed a contract of service with the Minister.

- (4) Any medical practitioner who has entered into a contract of service in accordance with this section may terminate the contract by giving to the Minister not less than three months' notice in writing of his intention so to do, or by giving such shorter notice as the Minister may in any case accept.

87 Selection by beneficiaries of medical practitioners.

- (1) Every person who is entitled to claim medical benefits in accordance with this Part of this Act shall, with the concurrence of the medical practitioner concerned, have the right, in the prescribed form and manner and at the prescribed times, to select the medical practitioner by whom he desires the services included in such medical benefits to be given (being a medical practitioner who has entered into a contract of service with the Minister).
- (2) If any person fails to make a selection in accordance with the last preceding subsection, or if the medical practitioner selected by him does not concur in the selection, the selection may be made by the appropriate Committee.

88 Duties of medical practitioners.

- (1) It shall be the duty of every medical practitioner who has entered into a contract of service for the purposes of this Part of this Act to render, to the best of his knowledge, skill, and ability, all proper and necessary medical, surgical, and other services that may be required of him under the contract by any person who is for the time being entitled to claim such services, either for himself or for any other person.
- (2) If any medical practitioner wilfully refuses or fails to comply with the requirements of this section he shall be liable to a penalty not exceeding fifty pounds, which shall be recoverable by way of deduction from any moneys payable to him under the contract of service. Any penalty under this section may be imposed by the Minister on the recommendation of the appropriate Committee, and not otherwise.

Pharmaceutical Benefits

89 Scope of pharmaceutical benefits.

- (1) For the purposes of this Part of this Act the expression "pharmaceutical benefits" means the right of every person entitled to claim such benefits to be supplied with all such medicines, drugs, prescribed materials, and prescribed appliances as are ordered for that person or for any member of his family by any medical practitioner in the course of providing any medical benefits or other benefits in accordance with this Part of this Act.

- (2) All such medicines, drugs, materials, and appliances shall be supplied by persons approved for the purpose by the Minister in accordance with the next succeeding section.

90 Pharmaceutical benefits to be provided in accordance with arrangements made by Minister.

- (1) The Minister may from time to time fix the prices to be paid for medicines, drugs, materials, and appliances supplied to persons entitled to claim pharmaceutical benefits, and the terms and conditions subject to which such medicines, drugs, materials, and appliances shall be supplied.
- (2) Every person who for the time being keeps in accordance with the requirements of the Pharmacy Act, 1908, an open shop or place of business for the compounding or dispensing of prescriptions shall be approved by the Minister for the purposes of this section if he signifies to the Minister in the prescribed form and manner that he is willing to supply medicines, drugs, materials, and appliances at the prices and in accordance with the terms and conditions fixed by the Minister.
- (3) The Minister may also, for purposes of the supply of medicines, drugs, materials, and appliances, approve any other person that is competent and willing to undertake the supply of the same in accordance with terms and conditions fixed by the Minister.

Hospital Benefits

91 Interpretation.

- (1) For the purposes of the provisions of this Part of this Act relating to hospital benefits the following expressions have the meanings herein respectively assigned to them, that is to say:—

Ibid., Vol. III, p. 725

“Hospital” means a hospital or other institution maintained by a Hospital Board under the Hospitals and Charitable Institutions Act, 1926, or a private hospital licensed under Part III of that Act, and includes any other institution or place in which sick or injured persons are received for treatment and which is for the time being recognized and approved by the Minister as a hospital for the purposes of this Part of this Act:

“Hospital patient” means a person for the time being maintained in a hospital for the purpose of receiving hospital treatment therein:

“Hospital treatment” means all medical and surgical treatment and nursing care and attendance afforded in any hospital to a hospital patient, and includes the maintenance in the hospital of any such patient; and, in the case of a public hospital, also includes such treatment as may be prescribed in respect of out-patients.

- (2) The decision of the Minister that any treatment afforded in or at a hospital is or is not hospital treatment for the purposes of this Part of this Act shall be final and conclusive.

92 Payments in respect of hospital treatment afforded by Hospital Boards.

- (1) Where any person who is entitled to claim hospital benefits in accordance with this Part of this Act, or any member of the family of any such person, receives any hospital treatment as hereinbefore defined, in or at any institution maintained by a Hospital Board, there shall be payable to that Board, out of the Social Security Fund, such amount in respect of such treatment as may be prescribed.
- (2) The amount so paid to a Hospital Board in respect of the hospital treatment afforded to any person shall, except as otherwise provided in this section, be paid to and accepted by the Board in full satisfaction of all claims by the Board in respect of such treatment.
- (3) Nothing in the last preceding subsection shall, except to the extent to which payment is made under subsection one of this section, relieve any Hospital Board from any liability under section ninety-two of the Hospitals and Charitable Institutions Act, 192G, or under any agreement entered into between any Hospital Boards.

93 Payments in respect of hospital treatment in private hospitals or in approved institutions.

- (1) Where any person who is entitled to claim hospital benefits in accordance with this Part of this Act, or any member of the family of any such person, receives any hospital treatment as hereinbefore defined, in any private hospital or in any other institution or place recognized and approved by the Minister as a hospital for the purposes of this Part of this Act, there shall be payable out of the Social Security Fund, to the licensee or other person entitled to claim payment in respect of such treatment, the same amount as would have been payable in respect of such treatment if it had been given by a Hospital Board.
- (2) Any amount paid under this section in respect of any hospital treatment received by any person shall be in partial satisfaction of any claim by the licensee or other person to whom payment is made in respect of such treatment.
- (3) In lieu of payment being made in respect of individual hospital patients as provided for in subsection one hereof, the Minister may from time to time, on such terms and conditions as he thinks fit, authorize the payment out of the Social Security Fund of a grant in respect of hospital treatment afforded in any private hospital or other approved institution.

94 Special provisions as to maintenance in mental hospitals.

- (1) The foregoing provisions of this Part of this Act as to hospital benefits shall have no application with respect to treatment afforded in any institution within the meaning of the Mental Defectives Act, 1911.

Repeals.

1935, No. 7

- (2) Section one hundred and thirty-six of the Mental Defectives Act, 1911, and section seven of the Mental Defectives Amendment Act, 1935, are hereby repealed:

Provided that the repeal of the said sections shall not affect the liability of any person in respect of the cost of his maintenance or the maintenance of any other person in any public institution under the first-mentioned Act for any period prior to the commencement of this Part of this Act.

- (3) Where on the commencement of this Part of this Act any order is in force under the Destitute Persons Act, 1910, or under any other Act for the payment of moneys in respect of the maintenance of any person in any public institution under the Mental Defectives Act, 1911, no moneys shall be payable under that order in respect of any period after the commencement of this Part of this Act, and if any such moneys are paid they shall, without further authority than this section, be refunded to the person by whom they are paid.

Maternity Benefits

95 Scope of maternity benefits.

- (1) For the purposes of this Part of this Act the expression “maternity benefits” means—
- (a) In the case of a woman who is confined in a maternity hospital, all necessary medical and nursing attendance, maintenance, and care at her confinement and for the period of fourteen days succeeding the date of the birth of her child:
 - (b) In the case of a woman who is confined elsewhere than in a maternity hospital, the services of a medical practitioner and of an approved midwife, or an approved maternity nurse, at her confinement and for the period of fourteen days succeeding the date of the birth of her child:
 - (c) The provision by a medical practitioner of all such ante-natal and post-natal advice and treatment as may in any case be required.
- (2) Every woman who is entitled to the services of a medical practitioner in relation to any maternity benefits shall have the right to select the medical practitioner by whom such services shall be given. The medical practitioner so selected may be the medical practitioner selected by her for the provision of medical benefits or any other medical practitioner who has entered into a contract with the Minister to provide medical services in relation to maternity

benefits on the special terms and conditions fixed by the Minister in relation to such services:

Provided that the right of selection conferred by this subsection shall, in the case of a woman who is confined in a maternity hospital, be subject to the concurrence of the person or body for the time being having authority to control the admission of patients to that hospital.

- (3) Notwithstanding anything to the contrary in the National Provident Fund Act, 1926, no payment shall be made out of the National Provident Fund in respect of the birth of any child if, in connection with the birth of the child, the mother received maternity benefits in accordance with paragraph (a) or paragraph (b) of subsection one of this section.

96 Payments in respect of maternity benefits afforded by Hospital Board.

- (1) Where any woman who is entitled to claim maternity benefits in accordance with this Part of this Act is confined in a maternity hospital or other institution maintained by a Hospital Board there shall be payable to that Board such amount in respect of such benefits as may be prescribed.
- (2) The amount so paid to a Hospital Board shall be paid to and accepted by the Hospital Board in full satisfaction of all claims by the Board in respect of the maternity benefits so afforded by the Board.

97 Payments in respect of maternity benefits afforded in private hospitals.

- (1) Where any woman who is entitled to claim maternity benefits in accordance with this Part of this Act is confined in a licensed maternity hospital, there shall be payable to the licensee or other person entitled to claim payment in respect of the benefits afforded such fees as may be prescribed in respect thereof.
- (2) Any amount paid under this section shall, in accordance with arrangements made between the Minister and the licensee or other person entitled to claim payment, be in full or in partial satisfaction of any claim by the licensee or such other person as aforesaid in respect of the maternity benefits afforded.

98 Services of registered midwives and maternity nurses.

- (1) The Minister may from time to time fix the fees to be paid in respect of the services of approved midwives and approved maternity nurses for services rendered by them in providing maternity benefits in accordance with this Part of this Act, and the terms and conditions subject to which such services shall be rendered.
- (2) Every registered midwife and every registered maternity nurse shall be approved for the purposes of this Part of this Act who signifies to the Minister in the prescribed form and manner that she is willing to carry out the duties of a midwife or maternity nurse in consideration of the fees and on the terms and conditions fixed by the Minister.

99 Special provisions as to State maternity hospitals.

- (1) The foregoing provisions of this Part of this Act as to maternity benefits shall have no application with respect to patients in any State maternity hospital, and no charge shall be made in respect of the confinement of any woman in any such hospital after the commencement of this Part of this Act.
- (2) Paragraph (e) of section twenty-nine of the Nurses and Midwives Registration Act, 1925, is hereby repealed, and any regulations made under the authority of the said paragraph are hereby revoked:

Provided that nothing in this subsection shall affect the liability of any person in respect of the treatment of any patient or out-patient of a State maternity hospital at any time prior to the commencement of this Part of this Act.

100 Payments in respect of maternity benefits.

- (1) All fees and other moneys payable in respect of maternity benefits shall be paid out of the Social Security Fund.
- (2) Any fees payable to a medical practitioner in respect of maternity benefits shall be in addition to any fees payable to him in respect of the medical benefits provided for in accordance with the foregoing provisions of this Part of this Act.

*Supplementary Benefits***101 Minister may make arrangements for the provision of supplementary benefits.**

- (1) The Minister may from time to time, as occasion requires, make arrangements for the provision of such supplementary benefits as in his opinion are necessary for the effective operation of the several classes of benefits expressly provided for in the foregoing provisions of this Part of this Act, or as are otherwise necessary to maintain and promote the public health.
- (2) The authority conferred by the last preceding subsection shall be deemed to authorize the making of arrangements to provide for radiological and laboratory services, for services in relation to the administration of anæsthetics, for the services of specialists and consultants, for dental services, for ambulance services, and for home-nursing services and domestic assistance. Nothing in this subsection shall be construed to limit the generality of the authority conferred on the Minister by the last preceding subsection.
- (3) All fees and other moneys payable in respect of any benefits under this section shall be paid out of the Social Security Fund.

Part IV

Financial Provisions

102 Commencement of this Part.

This Part of this Act shall come into force on the first day of April, nineteen hundred and thirty-nine.

103 Social Security Fund.

There is hereby established in the Public Account a separate account to be called the Social Security Fund.

104 Employment Promotion Fund to be abolished on 30th September, 1939. 1936, No. 3

- (1) The Employment Promotion Fund established under the Employment Promotion Act, 1936, shall be deemed to be abolished on the thirtieth day of September, nineteen hundred and thirty-nine.
- (2) Any moneys in the Employment Promotion Fund on the commencement of this Part of this Act may be paid out of that Fund, in the same manner in all respects as if this Part of this Act had not been passed, for any of the purposes for which that Fund was established (other than the purposes referred to in section thirty-seven of the Employment Promotion Act, 1936).
- (3) All moneys in the Employment Promotion Fund on the date of the abolition of that Fund shall, without further authority than this section, be transferred to the Social Security Fund.
- (4) All moneys which, if this Part of this Act had not been passed, would hereafter be payable into the Employment Promotion Fund shall when received be paid into the Social Security Fund.

105 Moneys payable into Social Security Fund.

In addition to the moneys transferred or made payable to the Social Security Fund in accordance with the last preceding section, there shall be payable into that Fund—

- (a) The proceeds of the Social Security Contribution payable under this Part of this Act:
- (b) All fines and penalties recovered under this Act or the regulations made thereunder:
- (c) Any other moneys that may be appropriated by Parliament for the purposes of the Social Security Fund, or that may otherwise be lawfully payable into the Fund.

106 Moneys payable out of Social Security Fund.

- (1) There shall from time to time, without further appropriation than this section, be paid out of the Social Security Fund—
 - (a) All moneys required to be expended in providing benefits under Part II of this Act (other than emergency benefits under section fifty-eight hereof); and
 - (b) All refunds payable in respect of the Social Security Contribution imposed by this Part of this Act or payable in respect of the employment tax imposed by the Employment Promotion Act, 1936.
- (2) There shall from time to time be paid out of the Social Security Fund, in accordance with the appropriation of Parliament,—
 - (a) All salaries and allowances of officers of the Social Security Department, and all other expenditure incurred in the administration of this Act:
 - (b) Any moneys that may be appropriated by Parliament for educational or research purposes in relation to public health or social welfare:
 - (c) All other moneys that may be appropriated by Parliament for the purposes of this Act, or that may be appropriated for any purpose incidental or related to the purposes of this Act.
- (3) Notwithstanding anything in the last preceding subsection, any expenses incurred with the approval of the Minister of Finance for any of the purposes mentioned therein, in respect of the financial year ending on the thirty-first day of March, nineteen hundred and forty, may, in anticipation of appropriation by Parliament, be paid without further appropriation than this section.

107 Authorizing grants from Consolidated Fund in aid of Social Security Fund.

- (1) For the purpose of providing for the requirements of the Social Security Fund before any moneys have been appropriated therefor by Parliament, the Minister of Finance, at any time and from time to time after the commencement of this Part of this Act but not later than the thirtieth day of September, nineteen hundred and thirty-nine, may, without further appropriation than this section, transfer to the Social Security Fund out of the Consolidated Fund such amount or amounts as may in his opinion be necessary.
- (2) Any preliminary expenses incurred before the first day of April, nineteen hundred and thirty-nine, for any of the purposes of this Act may, with the approval of the Minister of Finance, be paid out of the Consolidated Fund without further appropriation than this section. The authority conferred by this subsection shall, notwithstanding anything to the contrary in any other Act, include authority for the payment of the salaries of the Commissioners and other officers of the Social Security Department.

108 Social Security Contribution.

The Social Security Contribution referred to in paragraph (a) of section one hundred and five hereof shall consist of—

- (a) A registration fee; and
- (b) A charge on salaries, wages, and other income.

109 Commissioner of Taxes to assess and collect Social Security Contribution.

- (1) The provisions of this Part of this Act, relating to the assessment, collection, and recovery of the Social Security Contribution shall be administered as if the Social Security Contribution were income-tax.
- (2) Subject to any special provisions in this Part of this Act, the Commissioner and Deputy Commissioner of Taxes, and all other officers appointed for the purposes of the Land and Income Tax Act, 1923, shall have in respect of the Social Security Contribution the same powers as they have in respect of income-tax, and, subject as aforesaid, all the provisions of that Act shall apply with respect to the Social Security Contribution in the same manner in all respects as they apply with respect to income-tax.
- (3) All references in this Part of this Act to the Commissioner shall be deemed to be references to the Commissioner of Taxes.

110 Persons liable for payment of Social Security Contribution.

- (1) Subject to the provisions of the next succeeding section, every person shall be liable for payment of the Social Security Contribution who, being of the age of sixteen years or upwards, is for the time being ordinarily resident in New Zealand.
- (2) Every person who (having arrived in New Zealand before or after the commencement of this Part of this Act) has remained or remains in New Zealand for a continuous period of not less than twelve months shall, unless and until he satisfies the Commissioner to the contrary, be deemed for the purposes of this section to be and from the date of his arrival in New Zealand to have been ordinarily resident therein. Nothing in this subsection shall be construed to affect the liability for payment of the Social Security Contribution of any person who arrives or has arrived in New Zealand with the intention of becoming resident therein.

Ibid., Vol. VIII, p. 249

- (3) Every person for the time being engaged under New Zealand articles on an intercolonial-trading ship within the meaning of the Shipping and Seamen Act, 1908, shall, for the purposes of this Part of this Act, be deemed to be ordinarily resident in New Zealand unless, in the case of any such person who is not in fact ordinarily resident in New Zealand, he satisfies the Commissioner that he is liable in the country in which he is ordinarily resident to a special tax or

charge levied to provide funds in relief of unemployment or for the provision of social services.

111 Exemptions from liability to pay Social Security Contribution.

- (1) Notwithstanding anything in the last preceding section, the Governor-General may from time to time, by Order in Council, exempt any specified classes of persons, in whole or in part, from payment of the Social Security Contribution, if, on grounds of public policy, he deems it advisable so to do.
- (2) Any Order in Council under this section may at any time be in like manner amended or revoked.
- (3) Any Order in Council under this section may, in accordance with its tenor, be retrospective.
- (4) Every Order in Council under this section shall be published in the *Gazette*.

112 Commissioner may grant personal exemptions.

- (1) In addition to the exemptions provided for in the last preceding section, the Commissioner may, by writing under his hand, exempt from liability to pay any specified instalment or instalments of the Social Security Contribution, or any penalty imposed by section one hundred and sixteen or by subsection three of section one hundred and nineteen or by subsection three of section one hundred and twenty hereof, any person in respect of whom he is satisfied that the payment of the instalment or instalments or penalty would, by reason of the financial circumstances or sickness of the person concerned or of the sickness of any member of his family, constitute a serious hardship.
- (2) Any exemption under this section may be made retrospective to such date as the Commissioner determines, but nothing in this section shall authorize the refund of any instalment or penalty.
- (3) In lieu of exercising in respect of any instalment the powers of exemption conferred on him by this section, the Commissioner, if in any case he thinks fit so to do, may postpone the due date of that instalment; and may postpone the date notwithstanding that the due date may have passed.

113 Rates of Social Security Contribution.

- (1) The rates of the Social Security Contribution shall be as follows:—
 - (a) With respect to the registration fee, the rate shall be five shillings a quarter in respect of all men over twenty years of age, and in all other cases the rate shall be five shillings a year:
 - (b) With respect to the charge on salaries and wages earned before the date of the commencement of this Part of this Act but paid on or after that date, the rate shall be one penny for every two shillings and sixpence or part thereof included in the amount of such salary or wages:

- (c) Except as provided in the last preceding paragraph, the rate of the charge on salaries, wages, and other income shall be one penny for every sum of one shilling and eightpence or part thereof included in every amount in respect of which the charge is payable.
- (2) For the purposes of paragraph (b) of the last preceding subsection, all income shall be deemed to be salary or wages if the charge thereon is, pursuant to section one hundred and eighteen hereof, made payable as if such income were salary or wages, and where any such income has been derived prior to the commencement of this Part of this Act the rate of the charge thereon shall be the rate prescribed by that paragraph.

Special Provisions as to Registration Fee

114 Due dates of payment of registration fee.

- (1) Where the registration fee is an annual fee it shall be due and payable on the first day of May in each and every year.
- (2) Where the registration fee is a quarterly fee, it shall be due and payable on the first day of the months of February, May, August, and November, respectively, in each year.
- (3) Every annual or quarterly payment of the registration fee made or required to be made under this Part of this Act is in this Act referred to as an instalment of the registration fee.

115 First instalment of registration fee.

- (1) The first instalment of the registration fee shall be due and payable on the first day of May, nineteen hundred and thirty-nine.
- (2) In the case of a person who attains the age of sixteen years on or after the first day of May, nineteen hundred and thirty-nine, the first instalment of the registration fee payable by him shall become due on the first day of May following the date of his birthday.
- (3) The first quarterly instalment of the registration fee payable by any male person who attains the age of twenty years after the first day of May in any year shall be due and payable on the first day of May following the date of his birthday.

116 Penalties for default in payment of registration fee.

Every person who makes default for more than one month after the due date thereof in the payment of any instalment of the registration fee, or, in the case of a person absent from New Zealand on the due date of any such instalment, who makes default in the payment of the instalment for more than one month after his return to New Zealand, commits an offence and shall be liable on conviction to a fine of five pounds, and shall also be liable without conviction to a penalty of sixpence for every month or part of a month that elapses after the

expiration of one month from the due date of the instalment or the date of his return to New Zealand, as the case may be, and before the date of the payment of the instalment, but not exceeding in the aggregate a penalty of two shillings and sixpence. Every such penalty shall be deemed part of the instalment in respect of which it is imposed, and shall be recoverable accordingly.

117 Registration fee may be deducted from wages in certain cases.

- (1) The amount of any instalment of the registration fee payable by any person who has made default for more than one month in the payment thereof and of any penalties incurred in respect thereof may be deducted from any salary or wages that he may thereafter be entitled to receive. The deduction may be made by or on behalf of the employer, and the person from whose salary or wages the deduction is made shall be entitled to receive from his employer a statement in writing of the fact of the deduction and of the purpose for which it was made.
- (2) The amount so deducted from the salary or wages of any person in default shall be applied in the prescribed manner in satisfaction of the instalment or instalments in respect of which the default was made and of the penalties (if any) incurred in respect thereof.

Special Provisions as to Charge on Salaries, Wages, and other Income

118 Charge on salaries and wages to be deducted by employers.

- (1) The charge payable as hereinbefore provided in respect of any salary or wages shall be deducted therefrom at the time of payment by the employer or other person by whom the salary or wages are paid, and the employer or other person as aforesaid shall thereupon affix to the wages-sheet or other prescribed document the requisite Social Security Stamps and shall cancel them in the prescribed manner, or shall indicate in such other manner as may be prescribed that the charge has been deducted. For the purposes of this section the expression "salary or wages" includes any bonus, gratuity, extra salary, or emolument of any kind in respect of or in relation to employment or service, and includes special payments such as witnesses' or jurors' fees and any other payments or fees of a like nature.
- (2) Where any person, in respect of his employment or service, is provided with board or lodging, or the use of a house, or any other benefits in kind whatsoever, the value of such benefits shall, for the purposes of this Part of this Act, be deemed to be salary or wages, and the charge in respect thereof shall be payable from time to time as the charge becomes payable in respect of that part of his salary or wages as is payable in money. Subject to any objection that may be made under the Land and Income Tax Act, 1923, in the application of that Act to the Social Security Contribution, the value of any benefits referred to in this subsection shall in case of dispute be determined by the Commissioner.

- (3) If any question is raised as to whether or not the remuneration received by any person or class of persons in respect of any work or service or class of work or service is, as to the whole or part thereof, salary or wages, it shall, subject to any regulations made for the purposes of this Part of this Act, be decided by the Minister of Finance, whose decision shall be final. The said Minister may also, subject to any such regulations, decide in any case that any person or class of persons liable for the payment of remuneration to any other person or class of persons in respect of work or service shall for the purposes of this Part of this Act be deemed to be the employer or employers of the last-mentioned person or persons, notwithstanding that the legal relationship of employer and servant may not in fact exist between them.
- (4) If in the opinion of the Minister of Finance the charge on any income other than salary or wages could be more conveniently collected if such income were deemed to be salary or wages, he may authorize the Commissioner to collect the charge on such income as if it were salary or wages, and thereupon the charge shall be payable accordingly and the person by whom any such income is payable shall be deemed for the purposes of this Part of this Act to be the employer of the person entitled to receive such income. The provisions of this subsection may be applied in respect of any income notwithstanding that such income may be in any way protected against assignment or charge.
- (5) Where any salary, wages, or other income, though not actually paid, has been credited to or applied on account of any person entitled thereto, the amount so credited or applied shall, for the purposes of this section, be deemed to have been paid when it has been so credited or applied, and the charge thereon shall be payable accordingly.
- (6) Except in cases where the amount deducted from any salary, wages, or other income in accordance with this section is represented by Social Security Stamps duly affixed and cancelled, the amount so deducted shall be deemed to be held in trust for the Crown, and shall be paid at the time and in the manner prescribed by regulations made for the purposes of this Part of this Act.

119 Offences by employers.

- (1) Every employer or other person by whom any salary, wages, or other income is paid who fails to deduct the charge payable in respect thereof in accordance with the provisions of the last preceding section shall be liable on summary conviction to a fine of twenty pounds, and to a further fine of three times the amount of the charge or part thereof in respect of which the offence is committed.
- (2) Every person who knowingly applies or permits to be applied the amount of any charge deducted, or any part thereof, for any purpose other than the payment of the charge commits an offence, and shall be liable on summary conviction to imprisonment for twelve months or to a fine of one hundred pounds, and to a further fine of three times the amount of the charge or part

thereof in respect of which the offence is committed. For the purposes of this subsection the charge shall be deemed to have been deducted if and when payment is made of the net amount of any salary, wages, or other income subject to the charge, and the amount deducted shall be deemed to have been applied for a purpose other than the payment of the charge if payment of the charge is not duly denoted by the cancellation of stamps or if the amount of the charge is not duly paid:

Provided that no person shall be convicted of an offence under this subsection if he satisfies the Court that the amount deducted by him has been accounted for, and that his failure to account therefor within the prescribed time was due to illness, accident, or other cause beyond his control and was not for the purpose of defrauding the revenue.

- (3) Every person who has committed an offence under subsection one of this section, or who, having deducted the charge, fails, within the prescribed time and in the prescribed manner, to affix and cancel the requisite stamps or to pay over the amount deducted to the proper collecting authority, shall, unless the Commissioner is satisfied that he has not been guilty of wilful neglect or default, be liable, without conviction, in addition to any other penalty to which he may be liable, to a penalty equal to ten per centum of the charge or part thereof in respect of which the offence is committed.
- (4) In any case where the charge deducted from any salary, wages, or other income as aforesaid, or any part thereof, is not held by the employer or other person by whom the deduction is made so as to be distinguishable from other moneys held by him, the amount of the charge or part thereof, as the case may be, and of any penalties incurred in respect thereof, shall, until payment thereof, be a charge on all the real and personal property of that person.
- (5) Every charge created by virtue of the last preceding subsection shall, save as hereinafter provided, have priority over all existing or subsequent mortgages, instruments by way of security, charges, assignments, or encumbrances howsoever created. Notwithstanding anything to the contrary in any other Act, if any property subject to a charge created by the last preceding subsection is also subject to a charge created by that other Act, the charges shall rank equally with each other unless by virtue of that other Act the charge created thereby would be deferred to the charge created by the last preceding subsection.

120 Due dates of payment of charge on income other than salary or wages.

- (1) The charge imposed by this Part of this Act in respect of income other than salary or wages (not being income to which the provisions of section one hundred and eighteen hereof apply) shall be due and payable by equal instalments on the first day of the months of May, August, November, and February in the year following the financial year for which such income was derived (the first such instalment being due on the first day of May, nineteen hundred

and thirty-nine, in respect of income derived for the financial year ending the thirty-first day of March immediately preceding).

- (2) If at any time it appears to the Commissioner that any person who is liable for the charge in respect of the income derived by him for any financial year has failed to declare that income within the prescribed time, or has declared an amount of income less than the amount actually derived by him for that year, the Commissioner may fix a new date as the due date for the payment of any instalment of the charge or of any additional charge in respect of the income derived as aforesaid if he is satisfied that in failing as aforesaid to declare his income or the full amount of his income, as the case may be, the person concerned was not guilty of wilful neglect or default.
- (3) Every person who makes default for more than one month after the due date thereof in the payment of any instalment of the charge on income other than salary or wages, or, in the case of a person absent from New Zealand on the due date of any such instalment, who makes default in the payment of the instalment for more than one month after his return to New Zealand, commits an offence, and shall, except in cases to which the next succeeding section applies, be liable on conviction to a fine of five pounds, and shall also be liable, without conviction, to a penalty equal to ten per centum of the amount of the instalment or part thereof in respect of which default is made. Every such penalty shall be deemed part of the instalment in respect of which it is imposed, and shall be recoverable accordingly.

121 Penalties for wilful evasion of charge.

- (1) If any person evades, or attempts to evade or does any act with intent to evade, or makes default in the performance of any duty imposed upon him by this Part of this Act or any regulations made for the purposes of this Part of this Act with intent to evade, the liability for any sum properly payable by him as a charge on income other than salary or wages (which sum is hereinafter referred to as the deficient charge), he shall be liable on conviction to a fine of fifty pounds, and shall also be chargeable without conviction with an additional charge (hereinafter called the penal charge) equal to treble the amount of the deficient charge.
- (2) The penal charge shall for all purposes be deemed to be of the same nature as the deficient charge, and shall be recoverable accordingly.
- (3) The penal charge shall be assessed by the Commissioner in the same manner, so far as may be, as the deficient charge but separately therefrom.
- (4) Any assessment of the penal charge shall be subject to objection on the ground that the person so assessed is not chargeable therewith or on the ground that the amount so assessed is excessive. Every such objection shall be heard and determined in the manner prescribed by Part III of the Land and Income Tax Act, 1923, in its application to this Part of this Act.

- (5) An assessment of the penal charge may be made and the charge so assessed shall be recoverable at any time whether before or after the deficient charge has been assessed or has been paid.
- (6) The assessment of any penal charge may from time to time be amended by the Commissioner.
- (7) No assessment of the penal charge shall be made or increased at any time after the expiration of four years from the end of the financial year in which the declaration of income other than salary or wages was required to be made in accordance with section one hundred and twenty-three hereof.

122 Commencement and termination of liability for charge on income other than salary or wages.

- (1) Where at any time after the commencement of this Part of this Act any person becomes liable to the charge on income other than salary or wages, his liability in respect of that charge shall be limited to instalments of the charge that become due after the date of the commencement of his liability.
- (2) If any person who is liable for the charge on income other than salary or wages ceases to be ordinarily resident in New Zealand he shall be liable for all instalments that would become payable in respect of such income derived by him up to the date of his so ceasing to be resident in New Zealand, and all such instalments not theretofore due shall become due and payable on the day preceding the date on which he so ceases to be resident in New Zealand, and may be recovered accordingly.
- (3) In the event of the death of any person liable for the charge on income other than salary or wages, or who would have been so liable if he had not died, his personal representatives shall be liable for every instalment of the charge due on the date of his death and for every instalment that, if he had not died, would thereafter have become payable in respect of income derived by him up to the date of his death. Every such instalment not due on the date of death shall be deemed to have become due and payable on that date and may be recovered accordingly.

123 Assessment of charge on income other than salary or wages.

- (1) For the purposes of the assessment and levy of the charge on income other than salary or wages every person, whether liable for the charge or not, shall in each financial year make to the Commissioner within the prescribed time such declaration or declarations as may be prescribed.
- (2) If any person makes default in furnishing any declaration required by the last preceding subsection, or if the Commissioner is not satisfied with any declaration made under that subsection, the Commissioner may make an assessment of the amount on which in his opinion the charge ought to be levied, and of the amount of the charge, and the person concerned shall be liable to pay

the charge so assessed save so far as he satisfies the Commissioner that the assessment is excessive or that the charge is not payable by him.

- (3) As soon as conveniently may be after an assessment is made under the last preceding subsection in respect of any person, the Commissioner shall cause notice of the assessment to be given to that person. The omission to give any such notice shall not invalidate the assessment or in any manner affect the operation thereof.
- (4) Any person who has been assessed in accordance with subsection two of this section may object to the assessment by delivering or posting to the Commissioner a written notice of objection stating shortly the grounds of his objection within such time as may be specified in that behalf in the notice of assessment, not being less than twenty-one days after the date on which that notice of assessment is given.
- (5) No notice of objection given after the time so specified shall be of any force or effect unless the Commissioner in his discretion accepts it and gives notice to the objector accordingly.

124 Special provisions as to trustees.

- (1) Every trustee who for any financial year derives any income to which the provisions of paragraph (b) of section one hundred and two of the Land and Income Tax Act, 1923, are applicable shall be required to make a declaration or declarations in respect of such income in accordance with the requirements of the last preceding section, and except as provided in subsection three hereof, shall be liable for the payment of the charge thereon.
- (2) Where any income in respect of which the trustee has paid the charge in accordance with the last preceding subsection is at any time thereafter paid to the beneficiary, the beneficiary shall not be liable for the payment of any charge in respect thereof, and the Commissioner shall make all such adjustments in the assessment of the beneficiary as may be necessary to give effect to this subsection.
- (3) Notwithstanding anything in the foregoing provisions of this section, no charge shall be payable by a trustee on any income in respect of which the Commissioner is satisfied that it is held by the trustee for a beneficiary whose interest therein is vested and who would not be personally liable for the charge on that income if it had been paid to him in the year in which it was derived by the trustee.

125 Liability of companies for charge on income under this Part.

- (1) Except as provided in the next succeeding subsection, every company for the time being resident in New Zealand shall be liable for the charge on income imposed by this Part of this Act. A company shall be deemed to be resident in New Zealand for the purposes of this section if it is resident in New Zealand for the purposes of Part VI of the Land and Income Tax Act, 1923.

Ibid., p. 312

Ibid., p. 351

1932–33, No. 40

1937, No. 36

- (2) This section shall not apply with respect to any company of a class that is for the time being exempted by the Governor-General in Council from the operation of this section, or to any company that is for the time being assessable for income-tax under section ninety-seven of the Land and Income Tax Act, 1923, or section nine of the Land and Income Tax Amendment Act, 1930, or section nine of the Land and Income Tax Amendment Act, 1932–33, or section three of the Finance Act (No. 2), 1937.

1933, No. 43

- (3) The income in respect of which a company is liable in accordance with this section is herein referred to as the “chargeable income” of the company. Notwithstanding anything in section one hundred and twenty-seven of this Act, the chargeable income of any company shall not include any interest to which the provisions of section one hundred and seventeen of the Land and Income Tax Act, 1923, or section six of the Land and Income Tax Amendment Act, 1933, apply (being interest paid or payable by the company and treated for the purposes of those sections as if it were income of the company).
- (4) Notwithstanding anything to the contrary in the foregoing provisions of this Part of this Act, the charge payable by any company 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.
- (5) Where the Commissioner is satisfied that any dividend declared on or before the thirty-first day of March, nineteen hundred and thirty-nine, by any company has been paid in whole or in part out of the income of the company for the year ending on that date, he shall reduce the chargeable income of the company for that year by the amount of such dividend or part thereof, as the case may be.
- (6) If in any year it appears to the Commissioner that the sum of (i) the dividends declared by a company since the thirty-first day of March, nineteen hundred and thirty-nine, and (ii) the total amount which became due and payable by the company since that date in respect of the charge imposed by this Part of this Act or in respect of land-tax and income-tax, and (iii) any amounts deducted from the chargeable income of the company pursuant to the last preceding subsection exceeds the total income of the company for all years subsequent to the year ended on the thirty-first day of March, nineteen hundred and thirty-eight (including any income that is not chargeable under this Part of this Act), the amount of the excess shall be deemed to be chargeable income of the company for that year, and the company shall be liable for the charge thereon accordingly.

- (7) 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 for the time being are subject to this section in the same manner as they apply with respect to persons other than companies.

126 In computing charge on income, Commissioner may set off losses incurred in business against subsequent income.

Notwithstanding anything to the contrary in this Part of this Act, if any person who is liable thereunder to a charge on income other than salary or wages satisfies the Commissioner that in the year commencing on the first day of April, nineteen hundred and thirty-eight, or in any subsequent year, he has incurred a loss in any business carried on by him, the Commissioner, in assessing the amount of the charge payable by that person on any income other than salary or wages, shall, so far as may be, deduct such loss from such income for the three following years:

Provided that any relief under this section shall be given so far as possible from the first assessment of the charge within the aforesaid period of three years, and, so far as it cannot then be given, shall be given from the next assessment, and so on:

Provided also that no relief shall be given under this section in respect of a loss incurred in any business unless, if any profits had been derived from that business in the year in which such loss was incurred, such profits would have been subject to the charge imposed on income by this Part of this Act.

**127 “Income” defined.
Ibid., p. 349**

- (1) For the purposes of the assessment of the charge on income in accordance with the foregoing provisions of this Part of this Act the term “income” (except as otherwise provided in this section) includes all income assessable under the Land and Income Tax Act, 1923 (whether the income is taxable under that Act or not), and also includes interest of the kind referred to in section one hundred and seventeen or in section one hundred and seventy-one of that Act, and non-assessable income of the classes referred to in section eighty-nine and in paragraph (*m*) of section seventy-eight of that Act, and in subsection two of section four of the Land and Income Tax Amendment Act, 1930, and all dividends derived from companies, but does not include any other income.
- (2) In any case where, pursuant to section one hundred and seven of the Land and Income Tax Act, 1923, the Commissioner of Taxes has, whether before or after the commencement of this Part of this Act, made for the purposes of income-tax an apportionment of any income derived for any financial year, the apportionment shall operate for the purposes of the charge imposed on income by this Part of this Act in the same manner and to the same extent as it operates for the purposes of income-tax.

- (3) Compensation received under the Workers' Compensation Act, 1922, whether as a lump sum or by weekly payments, shall not for the purposes of this Part of this Act be regarded as income.
- (4) In assessing the charge payable by any person in respect of income other than salary or wages derived by him for any financial year there shall be deducted from his income, as defined by this section, all amounts paid by him in that year as interest-tax under the Finance Act, 1932–33.
1932–33, No. 42
- (5) Income derived elsewhere than from New Zealand shall be exempt from the charge imposed by this Part of this Act if and so far as the Commissioner of Taxes is satisfied that it is derived from some other country within the British dominions, and that it is chargeable in that country with a special tax levied in respect of unemployment or social services.
- (6) Dividends derived from a company liable under this Part of this Act to a charge on its income and declared by the company at any time after the thirty-first day of March, nineteen hundred and thirty-nine, shall be exempt from the charge imposed by this Part of this Act.
- (7) For the purposes of this Part of this Act the term "dividends" shall be deemed to include—
 - (a) All sums distributed in any manner and under any name among all or any of the shareholders of the company:
 - (b) The paid-up value of any shares allotted by the company to any of its shareholders:
 - (c) Any credit given by the company to any of its shareholders in respect of the amount unpaid on any shares that are not fully paid-up:
 - (d) The value of any other property of any kind whatsoever distributed by the company to any of its shareholders as such,—and, subject to any objection that may be made under the Land and Income Tax Act, 1923, in its application to this Part of this Act, shall also include any moneys advanced by a company to or for the benefit of any of its shareholders if in the opinion of the Commissioner the making of the advance was not a *bona fide* investment by the company but was virtually a distribution of profits, but shall not in any case include any payment or other transaction which, in the opinion of the Commissioner, is or is equivalent to a return of share capital.
- (8) If on the winding-up of any company any shareholder receives in respect of his shares (whether in money or money's worth) more than the amount of the capital paid-up thereon, the excess of the amount received by the shareholder over the amount paid-up on his shares shall be deemed to be a dividend declared by the company in the year in which it is received by the shareholder.

*Collection and Recovery of Social Security Contribution***128 Social Security Stamps.**

- (1) For the purpose of denoting the payment of the Social Security Contribution, but for no other purpose whatsoever, the Minister of Finance may cause to be created and sold special stamps, to be designated Social Security Stamps, of such denominations of value as he thinks fit.
- (2) The creation, custody, and disposition of such stamps shall, subject to the foregoing provisions of this section, be in accordance with regulations, or, in default of such regulations, shall be in accordance with the directions of the Minister of Finance.

129 Mode of payment of Social Security Contribution.

- (1) Subject to any regulations that may be made for the purposes of this Part of this Act, payment of the Social Security Contribution shall be denoted by the cancellation in the prescribed manner of Social Security Stamps of the appropriate value, and not otherwise.
- (2) The Governor-General in Council, by regulations made for the purposes of this Part of this Act, may prescribe that in cases to be therein defined any moneys payable in respect of the Social Security Contribution may be paid in cash to the Commissioner or to any other person authorized to give a valid receipt therefor.

130 Recovery of Social Security Contribution.

- (1) Any part of the Social Security Contribution that is not paid on the due date and all penalties incurred in respect thereof shall constitute a debt due and payable to the Crown, and shall be recoverable in any Court of competent jurisdiction by the Commissioner on behalf of the Crown by suit in his official name.
- (2) Where any charge on salary or wages has not been deducted from the salary or wages in respect of which it is payable, such charge, with any penalties incurred in respect thereof, may be recovered either from the employer or from the person to whom the salary or wages were paid. Where any such charge has been deducted from the salary or wages in respect of which it is payable, such charge, with any penalties incurred in respect thereof, may be recovered only from the employer.
- (3) Where any charge recoverable in accordance with the foregoing provisions of this section from the person who received any salary or wages is in fact paid by the employer, the amount so paid may be recovered by the employer from the person who received the salary or wages in respect of which the charge was paid.
- (4) The obligation to pay any charge and the right of the Commissioner to receive and recover any charge shall not be suspended by any objection under any of

the provisions of this Part of this Act; but if the objector succeeds the amount (if any) of the charge received by the Commissioner in excess of the amount which was properly payable shall forthwith be repaid to him.

131 Burden of proving exemption from liability to pay Social Security Contribution.

If in any proceedings against any person for failure to pay any instalment of the Social Security Contribution within the time limited by the foregoing provisions of this Part of this Act the defendant alleges that he is exempt from the obligation to pay the instalment, or that he has paid the instalment the burden of proving such exemption or payment shall be on him.

Registration of Persons liable for Social Security Contribution

132 All persons over sixteen years of age required to be registered.

- (1) Except as otherwise provided in this section, every person of the age of sixteen years or upwards who for the time being is ordinarily resident in New Zealand is hereby required to be registered in accordance with the following provisions of this section.

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- (2) Every person who immediately prior to the commencement of this Part of this Act is registered under the Employment Promotion Act, 1936, shall be deemed to be registered under this section.
- (3) Every other person who is at any time required to be registered under this section shall furnish in the prescribed form and manner such particulars as may be required to enable registration to be effected.
- (4) Such particulars shall be furnished and registration shall be effected within the appropriate time allowed in accordance with this subsection, that is to say,—
- (a) In the case of a person who, on the commencement of this Part of this Act, is required to be registered, the time allowed shall be one month from the commencement of this Part of this Act if the person concerned is then in New Zealand, or one month from the date of his return to New Zealand in any other case:
- (b) In the case of a person who becomes liable to be registered at any time after the commencement of this Part of this Act, the time allowed shall be one month from the date when he becomes liable to be registered if the person concerned is then in New Zealand, or one month after the date of his return to New Zealand in any other case.
- (5) The particulars required for registration under this section shall be furnished to a Postmaster or to some other person authorized to receive them, and shall be recorded in the prescribed manner. The recording of such particulars shall constitute the registration of the person concerned who, on the completion of

the registration, shall be entitled to receive a certificate of registration in the prescribed form.

- (6) A copy of every such certificate of registration shall be forwarded by the person by whom the certificate is given to the Commissioner, who shall cause to be compiled a register of all persons who for the time being are registered in accordance with this section.
- (7) Notwithstanding anything in the foregoing provisions of this section, the Governor-General may from time to time, by Order in Council, exempt any specified classes of persons from the obligation to be registered in accordance with this section if, on grounds of public policy, he deems it advisable so to do. Any such Order in Council may be at any time in like manner revoked. Every Order in Council under this subsection shall be published in the *Gazette*.

133 Penalty for failure to register.

- (1) Every person who, being required to furnish particulars for registration in accordance with the last preceding section, fails to furnish such particulars within the time limited in that behalf by that section, or who furnishes particulars that are false in any material respect, commits an offence, and is liable on conviction to a fine of fifty pounds.
- (2) The offence of failing to furnish particulars for registration as aforesaid shall be deemed to be an offence continuing from day to day so long as the failure continues.
- (3) In any prosecution for an offence against this section the burden of proving registration or of proving exemption from the obligation to register, as the case may be, shall be on the defendant.

134 Offence to employ unregistered person.

Every person commits an offence and is liable on conviction to a fine of twenty pounds who employs in his service for more than seven days any person who, being required to be registered under this Part of this Act, is not so registered or who is in arrears for more than one month in the payment of any instalment of the registration fee.

Repeals and Savings

135 Repeals and savings.

- (1) The enactments mentioned in Part II of the Schedule hereto are hereby repealed to the extent indicated therein.
- (2) All taxes that have become due and payable under any of the said enactments, and all penalties that have been incurred thereunder prior to the commencement of this Part of this Act, may be recovered and enforced as if they were payable or had been incurred under this Part of this Act.

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- (3) Any refunds of employment tax that could lawfully have been made under the Employment Promotion Act, 1936, or the regulations thereunder (being employment tax that has been paid in error or in excess of the amount properly payable), may be made out of the Social Security Fund, whether or not such tax was paid before or is paid after the commencement of this Part of this Act.
- (4) All proceedings in respect of offences committed against any enactment repealed by this section may be instituted or continued as if this Part of this Act had not been passed.

Part V General

136 Offences.

Every person commits an offence and shall be liable on summary conviction to a fine of one hundred pounds or to imprisonment for twelve months who, for the purpose of obtaining any benefit under this Act, for himself or for any other person, or for the purpose of obtaining exemption from any obligation under this Act, for himself or for any other person, makes any false statement to or otherwise misleads or attempts to mislead any officer concerned in the administration of this Act or any other person whomsoever.

137 Proceedings for offences against this Act.

- (1) Notwithstanding anything to the contrary in section fifty of the Justices of the Peace Act, 1927, an information for any offence in respect of Part IV of this Act may be laid at any time within four years after the end of the financial year in which the offence was committed, and an information for any other offence against this Act may be laid at any time within twelve months after the facts alleged in the information have been brought to the knowledge of the person by whom the proceedings are instituted.
- (2) All proceedings for offences against this Act shall be taken before a Stipendiary Magistrate.

138 General penalty for offences.

Every person who commits an offence under this Act or under any regulations made for the purposes of this Act, for which no specific penalty is provided elsewhere than in this section, is liable to a fine of ten pounds.

139 Exemptions from stamp duty.

- (1) No stamp duty shall be payable on any statutory declaration, or on any agreement, receipt, or other instrument made, given, or executed for any of the purposes of this Act.

- (2) Any declaration required for the purposes of this Act may be made before any person authorized to receive declarations in accordance with section three hundred and one of the Justices of the Peace Act, 1927, or before any other person authorized in that behalf by or in accordance with regulations made under this Act.

140 Regulations.

- (1) The Governor-General may from time to time, by Order in Council, make all such regulations as in his opinion are necessary for the purpose of giving full effect to this Act.
- (2) All regulations purporting to be made under the authority of this section shall, until revoked, have the force of law as if they were enacted in this Act.
- (3) All regulations made under the authority of this section shall be laid before Parliament within fourteen days after the making thereof if Parliament is then in session, and, if not, shall be so laid before Parliament within fourteen days after the commencement of the next ensuing session.

141 Annual reports.

- (1) The Minister charged with the administration of any Part of this Act shall, as soon as practicable after the close of each financial year, cause to be prepared a report of the operations carried out under that Part during the financial year.
- (2) Every such report shall be laid before Parliament within fourteen days after it has been received by the Minister concerned therewith if Parliament is then in session, and in every other case shall be laid before Parliament within fourteen days after the commencement of the next ensuing session.

Schedule Enactments repealed

Part I

- 1926, No. 56.—The Pensions Act, 1926.
- 1926, No. 30.—The Family Allowances Act, 1926.
- 1929, No. 29.—The Finance Act, 1929: Section 36.
- 1932, No. 8.—The National Expenditure Adjustment Act, 1932: Sections 22, 23.
- 1932, No. 11.—The Finance Act, 1932: So much of the First Schedule as relates to the Family Allowances Act, 1926, or the Pensions Act, 1926.
- 1932, No. 15.—The Pensions Amendment Act, 1932.
- 1932–33, No. 45.—The Finance Act, 1932–33 (No. 2): Section 23.
- 1934, No. 12.—The Finance Act (No. 2), 1934: Section 13.
- 1935, No. 5.—The Finance Act, 1935: Sections 12, 16.
- 1935, No. 41.—The Finance Act (No. 2), 1935: Section 22.
- 1936, No. 26.—The Pensions Amendment Act, 1936.
- 1936, No. 28.—The Family Allowances Amendment Act, 1936.
- 1936, No. 36.—The Finance Act (No. 2), 1936: Sections 9, 10, 11, 12, 13.
- 1937, No. 17.—The Finance Act, 1937: Sections 29, 30, 31, 32.
- 1937, No. 32.—The Pensions Amendment Act, 1937.

Part II

- 1936, No. 3.—The Employment Promotion Act, 1936.
- 1937, No. 36.—The Finance Act (No. 2), 1937: Section 12.