

**Reprint
as at 1 April 1988**



Finance Act (No 2) 1953

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

This Act is administered by the Treasury.

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An Act to make provision with respect to public finance and other matters

1 Short Title

This Act may be cited as the Finance Act (No 2) 1953.

**Part 1
Public revenues**

2 Supplementation of war service gratuities for World War II and Korea

- (1) In this section, unless the context otherwise requires,—
Minister means the Minister of Defence; and includes any person for the time being authorized to exercise or perform any of the Minister's powers or functions under this section
serviceman means a person to whom the Minister has granted a war service gratuity before the passing of this Act in respect of his service in connection with the Second World War or before or after the passing of this Act in respect of his service in connection with the emergency in Korea.
- (2) The total war service gratuity that may be granted in respect of any serviceman who is in receipt of a pension under the War Pensions Act 1943 as a result of his service shall be not less than the appropriate amount hereinafter specified, that is to say—
- (a) where the war pension is a permanent pension for total disablement, the sum of 200 pounds:

- (b) where the war pension is a permanent pension for partial disablement, a sum bearing to 200 pounds the same proportion as the amount of the pension bears to the amount of the permanent pension to which the member would be entitled if he were totally disabled:
- provided that where a permanent pension for partial disablement is increased or is subsequently adjusted to become payable for total disablement, the war service gratuity already paid to the member may be further supplemented in accordance with this paragraph, but so that the aggregate amount so paid shall not exceed 200 pounds:
- (c) where the war pension is a temporary pension, a sum representing the amount of gratuity payable for the member's service plus 10%, but so that the aggregate amount shall not exceed the amount to which the serviceman would have been entitled if the pension had been permanent:
- provided that where the temporary pension is converted into a permanent pension for total or partial disablement, the war service gratuity already paid to the serviceman under this paragraph may be further supplemented in accordance with paragraph (a) or paragraph (b).
- (3) Subject to the provisions of this section, where any serviceman has died, the Minister may in his discretion grant a war service gratuity in accordance with this section, or any part of such a gratuity, to or for the benefit of such dependant or dependants of the serviceman, or to such other person or persons, in such manner, and in such proportions, as the Minister thinks fit.
- (4) Where the death of the serviceman—
- (a) is attributable to his service, whether within or outside New Zealand; or
- (b) has occurred during his service outside New Zealand,—
- the total war service gratuity that may be granted, including any amount granted under subsection (3), shall be not less than 200 pounds.
- (5) Where the serviceman was at the date of his death in receipt of a war pension, in any case to which subsection (4) does

not apply, the total war service gratuity that may be granted, including any amount granted under subsection (3), shall be not less than the appropriate amount specified in subsection (2), according to the nature of the war pension being paid at the date of death.

- (6) Any money granted by way of war service gratuity under subsection (3) shall be deemed not to form part of the estate of the deceased serviceman.
- (7) Payment of any amount under this section shall be made by direct payment to the person to whom it is granted or by depositing the amount in an ordinary Post Office Savings Bank account.
- (8) The following regulations are hereby revoked:
 - (a) the War Service Gratuities Emergency Regulations 1945 (SR 1945/172):
 - (b) the War Service Gratuities Emergency Regulations 1945, Amendment No 1 (SR 1947/179):
 - (c) the War Service Gratuities Emergency Regulations 1945, Amendment No 2 (SR 1949/45):
 - (d) the War Service Gratuities Emergency Regulations 1945, Amendment No 3 (SR 1950/4):
 - (e) the War Service Gratuities Emergency Regulations 1945, Amendment No 4 (SR 1950/49).

3 Validating transfer to Canteen Fund of New Zealand's share of profits of British Commonwealth Occupation Forces Canteens Service

The payment during the present financial year into the Canteen Fund established under the Patriotic and Canteen Funds Act 1947 from the Deposits Account within the Public Account of the sum of 71,725 pounds 8 shillings and 8 pence, being New Zealand's share in the distribution of the realized profits of the British Commonwealth Occupation Forces Canteens Service, is hereby validated and declared to have been lawfully made.

4 Validating excess unauthorized expenditure

All sums issued under section 58 of the Public Revenues Act 1926, during the financial year that ended on 31 March 1953, in excess of the limits prescribed by subsection (3) of that sec-

tion (as substituted by section 7 of the Finance Act 1947) are hereby declared to have been lawfully issued and paid.

5 Abolishing separate statement of land settlement accounts as to marginal lands

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

6 Validating Magistrates' travelling allowances paid in anticipation of regulations

All payments made before 20 June 1952 (being the date of the commencement of the Magistrates' Travelling Allowances Regulations 1952) that would have been lawful if those regulations had been in force when they were made are hereby validated and declared to have been lawfully made.

7 Establishment of separate industry accounts under Marketing Act 1936

- (1) Where the Department of Agriculture exercises or proposes to exercise any function in relation to any primary products, foodstuffs, or goods, the Minister of Agriculture may enter into an agreement with such persons as in the opinion of the Minister are representatives of the industry concerned, providing—
 - (a) for the keeping by the Department of a separate account for the purpose of recording, in accordance with the agreement, the receipts and expenditure of the Department in relation to those primary products, foodstuffs, or goods; and
 - (b) for the holding of any surplus which may from time to time accrue in the separate account for the benefit of the industry concerned.
- (2) Where any such agreement has been entered into by the Minister of Agriculture before or after the passing of this Act, or by any other Minister before the passing of this Act, there may from time to time, without further appropriation than this section, be paid out of the appropriate account kept under the Marketing Act 1936 such sums as the Minister of Agriculture, after consultation with representatives of the industry concerned, may approve.

- (3) Any money paid under subsection (2) to any Board or Commission or other body established in connection with the industry concerned may be expended by that body for such purposes for the benefit of the industry as may be directed or approved by the Minister of Agriculture.
- (4) All acts done before the passing of this Act that would have been valid if this section had been in force when they were done, and had conferred the same powers and functions on every other Minister as on the Minister of Agriculture, are hereby validated and declared to have been lawfully done.
- (5) This section is in substitution for section 5 of the Finance Act (No 2) 1948, and that section is hereby accordingly repealed.

8 Bobby Calf Pool Account and Bobby Calf Stabilization Account amalgamated as the Bobby Calf Industry Reserve Account

[Repealed]

Section 8: repealed, on 1 April 1978, by section 163(1) of the Public Finance Act 1977 (1977 No 65).

9 Validating loan by New Zealand Meat Producers Board for preliminary expenses of Southland Farmers' Freezing Company Limited

The payment by the New Zealand Meat Producers Board out of its funds during the 2 financial years ending on 30 June 1953, of sums amounting to 6,404 pounds 9 shillings to the Southland Farmers' Freezing Company Limited, as a loan to be applied towards the preliminary expenses of that company, is hereby validated and declared to have been lawfully made.

10 Alteration of Customs Tariff with respect to motor spirits

[Repealed]

Section 10: repealed, on 1 December 1961, by section 28 of the Motor Spirits Duty Act 1961 (1961 No 10).

11 Partial refunds of motor spirits tax

[Repealed]

Section 11: repealed, on 1 May 1963, by section 201(1) of the Transport Act 1962 (1962 No 135).

12 Levies payable in respect of wheat research*[Repealed]*

Section 12: repealed, on 1 December 1961, by section 2(2) of the Scientific and Industrial Research Amendment Act 1961 (1961 No 99).

**Part 2
Housing***[Repealed]*

Part 2: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

13 This Part to be read with Housing Act 1919*[Repealed]*

Section 13: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

14 Interpretation*[Repealed]*

Section 14: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

15 Corporation may issue easement certificates*[Repealed]*

Section 15: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

16 Pipeline certificates*[Repealed]*

Section 16: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

17 Right of way certificates*[Repealed]*

Section 17: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

18 Party wall certificates

[Repealed]

Section 18: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

19 Registration of easement certificates

[Repealed]

Section 19: repealed, on 21 October 1955, by section 42(1) of the Housing Act 1955 (1955 No 51).

Part 3

Local authorities and public bodies

**20 Validating expenditure by local authorities in farewelling
Their Excellencies Lord and Lady Freyberg and
welcoming Their Excellencies Sir Willoughby and Lady
Norrie**

It shall be lawful and be deemed to have been lawful for any local authority or public body to expend moneys out of its general fund or account in connection with public functions of farewell to Their Excellencies Lord and Lady Freyberg and public functions of welcome to Their Excellencies Sir Willoughby and Lady Norrie.

**21 Minimum unauthorized expenditure of Auckland
Harbour Bridge Authority**

[Repealed]

Section 21: repealed (with effect on 1 April 1957), on 23 September 1958, by section 6(2) of the Auckland Harbour Bridge Amendment Act 1958 (1958 No 29).

Part 4

Miscellaneous

[Repealed]

Part 4: repealed, on 1 April 1988, pursuant to section 5(2) of the Engineers Registration Amendment Act 1988 (1988 No 61).

- 22 Bank premises may be closed for lunch where staff does not exceed 5**
[Repealed]
Section 22: repealed, on 16 December 1982, by section 15 of the Banking Act 1982 (1982 No 144).
- 23 Cheques, etc, may be destroyed by banks after 7 years**
[Repealed]
Section 23: repealed, on 16 December 1982, by section 15 of the Banking Act 1982 (1982 No 144).
- 24 Tenancy Act 1948 not to apply to letting of dwellinghouses for Royal tour**
[Repealed]
Section 24: repealed, on 21 October 1955, by section 59(1) of the Tenancy Act 1955 (1955 No 50).
- 25 Additional late night for shops in Auckland combined district in Christmas week**
[Repealed]
Section 25: repealed, on 5 February 1956, by section 50(1) of the Shops and Offices Act 1955 (1955 No 32).
- 26 Amending description of Kawerau – Te Teko Railway**
[Repealed]
Section 26: repealed, on 1 February 1982, by section 248(1) of the Public Works Act 1981 (1981 No 35).
- 27 Appeals from Engineers Registration Board to be determined according to opinion of Board of Appeal**
[Repealed]
Section 27: repealed, on 1 April 1988, by section 5(2) of the Engineers Registration Amendment Act 1988 (1988 No 61).
- 28 Rehearing of certain appeals from Engineers Registration Board**
[Repealed]
Section 28: repealed, on 1 April 1988, by section 5(2) of the Engineers Registration Amendment Act 1988 (1988 No 61).

29 Hearing of certain late applications for registration as engineers

[Repealed]

Section 29: repealed, on 1 April 1988, by section 3(2)(b) of the Engineers Registration Amendment Act 1988 (1988 No 61).

Schedule

s 10

[Repealed]

Schedule: repealed, on 1 December 1961, by section 28 of the Motor Spirits
Duty Act 1961 (1961 No 10).

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Notes

1 *General*

This is a reprint of the Finance Act (No 2) 1953. The reprint incorporates all the amendments to the Act as at 1 April 1988, as specified in the list of amendments at the end of these notes. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, *see* <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked are omitted.

For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint
(most recent first)*

Engineers Registration Amendment Act 1988 (1988 No 61): sections 3(2)(b), 5(2)

Banking Act 1982 (1982 No 144): section 15

Public Works Act 1981 (1981 No 35): section 248(1)

Public Finance Act 1977 (1977 No 65): section 163(1)

Transport Act 1962 (1962 No 135): section 201(1)

Scientific and Industrial Research Amendment Act 1961 (1961 No 99): section 2(2)

Motor Spirits Duty Act 1961 (1961 No 10): section 28

Auckland Harbour Bridge Amendment Act 1958 (1958 No 29): section 6(2)

Housing Act 1955 (1955 No 51): section 42(1)

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

Shops and Offices Act 1955 (1955 No 32): section 50(1)
