

**Reprint
as at 3 June 2017**



Finance Act 1931 (No 4)

Public Act 1931 No 44

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Commencement 11 November 1931

Finance Act 1931 (No 4): repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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

This Act is administered by the Treasury.

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

1 Short Title

This Act may be cited as the Finance Act 1931 (No 4).

Part 1
Public revenues and loans

2 Empowering Minister of Finance to borrow £3,000,000 for certain public works

- (1) The Minister of Finance is hereby empowered to borrow, on the security of and charged upon the public revenues of New Zealand, such sums of money as he thinks fit, not exceeding in the aggregate the sum of 3 million pounds.
- (2) The sums so borrowed shall bear interest at such rate as the Minister of Finance prescribes.
- (3) All moneys borrowed under the authority of this section shall, as and when borrowed, be paid into the Public Account to the credit of the General Purposes Account of the Public Works Fund, and shall from time to time be applied, in such amounts as may be from time to time appropriated by Parliament, for the following purposes, namely:
 - (a) the construction of railways and additions to open lines;
 - (b) additional rolling stock for open lines, and such other works and purposes in connection therewith as may be authorised;
 - (c) telegraph extension;
 - (d) the construction and improvement of roads (including main highways), tracks, and bridges for the purpose of providing and improving means of

access to any lands, developing goldfields, and such other works and purposes in connection therewith as may be authorised:

- (e) the construction of irrigation works;
- (f) other public works, including administrative charges in respect of any public works of the classes referred to in this section.

(4) This section shall be deemed to be an authorising Act within the meaning of the New Zealand Loans Act 1908 and the moneys herein authorised to be borrowed shall be borrowed under and subject to the provisions of that Act accordingly.

3 Section 41 of Public Revenues Act 1926 (as to borrowing on Treasury Bills) amended

[Repealed]

Section 3: repealed, on 10 March 1933, by section 3(2) of the Finance Act 1932–33 (No 2) (1932–33 No 45).

4 Realisation of Reserve Fund securities

[Repealed]

Section 4: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

5 Extension of power to hypothecate securities under Part 12 of Public Revenues Act

[Repealed]

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

6 Certain moneys borrowed for State Advances purposes to be part of the public debt

[Repealed]

Section 6: repealed, on 1 January 1954, by section 73(1) of the New Zealand Loans Act 1953 (1953 No 74).

7 Authorising transfer to Consolidated Fund of certain moneys from Discharged Soldiers Settlement Account

[Repealed]

Section 7: repealed, on 1 April 1949, by section 185(1) of the Land Act 1948 (1948 No 64).

8 Abolition of Depreciation Fund established in connection with discharged soldiers settlement loans

(1) The Depreciation Fund established under section 7 of the Discharged Soldiers Settlement Loans Act 1920 is hereby abolished, and all moneys which at the passing of this Act are standing to the credit of that Fund shall, without further authority than this section, be transferred to the Consolidated Fund. All moneys

which, if this section had not been passed, would hereafter have been payable into the said Depreciation Fund shall be paid into the Consolidated Fund.

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

9 Validating payments out of New Zealand Reparation Estates Account to Samoan Treasury

All payments heretofore made without statutory authority out of the New Zealand Reparation Estates Account to the Samoan Treasury shall be deemed to have been lawfully made.

10 Section 59 of Public Revenues Act 1926 amended

[Repealed]

Section 10: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

11 Section 34 of Finance Act 1929 (relating to charity stamps) amended

[Repealed]

Section 11: repealed, on 22 September 1939, by section 9(5) of the Adhesive Stamps Act 1939 (1939 No 10).

12 Section 26 of Government Life Insurance Act 1908 amended

[Repealed]

Section 12: repealed, on 1 January 1954, by section 41(1) of the Government Life Insurance Act 1953 (1953 No 58).

13 Amending provisions as to assessment of gold mining and scheelite mining companies for income tax purposes

[Repealed]

Section 13: repealed, on 1 April 1955, by section 246(1) of the Land and Income Tax Act 1954 (1954 No 67).

14 Film-hire tax not payable in respect of sound-picture films made in New Zealand

[Repealed]

Section 14: repealed, on 1 April 1962, by section 115 of the Cinematograph Films Act 1961 (1961 No 59).

15 Section 136 of Mental Health Act 1911 amended

[Repealed]

Section 15: repealed, on 23 November 1950, by section 7(3) of the Mental Health Amendment Act 1950 (1950 No 56).

16 Extending exemptions from annual licence fees under Motor-vehicles Act 1924

[Repealed]

Section 16: repealed, on 5 April 1935, by section 3(3) of the Motor-vehicles Amendment Act 1934–35 (1934–35 No 53).

17 Sharebrokers Act 1908 amended

(1) The Sharebrokers Act 1908 (hereinafter in this section referred to as the **principal Act**), is hereby amended as follows:

- (a) *[Repealed]*
- (b) *Amendment(s) incorporated in the Act(s):*
- (c) *Amendment(s) incorporated in the Act(s):*
- (d) *Amendment(s) incorporated in the Act(s).*

(2) The term **shares** as defined in section 2 of the principal Act is hereby extended to include securities of the Government of New Zealand; bonds, stock, and other securities issued by the State Advances Superintendent under the Rural Advances Act 1926; debentures issued by the Rural Intermediate Credit Board under the Rural Intermediate Credit Act 1927; and securities issued by any local authority within the meaning of the Local Government Loans Board Act 1926.

(3) *[Repealed]*

Section 17(1)(a): repealed, on 1 July 1994, by section 2(2) of the Sharebrokers Amendment Act 1994 (1994 No 62).

Section 17(3): repealed, on 22 October 1952, by section 2(3) of the Sharebrokers Amendment Act 1952 (1952 No 21).

18 Section 49 of Native Trustee Act 1930 amended

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

19 Subsidy paid under section 54 of Hospitals and Charitable Institutions Act 1926 during current financial year not to be charged with interest in certain cases

[Repealed]

Section 19: repealed, on 1 April 1958, by section 158(1) of the Hospitals Act 1957 (1957 No 40).

20 Minister of Finance may refund to racing clubs portion of totalisator duty

[Repealed]

Section 20: repealed, on 26 October 1935, by section 17(3) of the Finance Act (No 2) 1935 (1935 No 41).

21 Reducing annual grant to Massey Agricultural College

[Repealed]

Section 21: repealed, on 18 October 1935, by section 10(3) of the Finance Act 1935 (1935 No 5).

22 Section 29 of Finance Act 1929 amended

[Repealed]

Section 22: repealed, on 1 January 1954, by section 120(1) of the Public Revenues Act 1953 (1953 No 73).

23 Certain powers, etc, under certain Acts may be exercised by Second Assistant Secretary to the Treasury

[Repealed]

Section 23: repealed, on 16 October 1952, by section 5(5) of the Public Revenues Amendment Act 1952 (1952 No 26).

24 Special financial provisions respecting certain reserves for purposes of Post and Telegraph Department

[Repealed]

Section 24: repealed, on 1 January 1960, by section 250(1) of the Post Office Act 1959 (1959 No 30).

Part 2

Amendments of Unemployment Act

Part 2: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

25 This Part to be read with Unemployment Act

[Repealed]

Section 25: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

26 Authorising local authorities, with concurrence of Unemployment Board, to undertake work for benefit of private property

[Repealed]

Section 26: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

27 Cost of works may be recovered as rate from owner or occupier of any lands benefited thereby

[Repealed]

Section 27: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

28 Authorising Minister of Public Works to carry out works in relief of unemployment

[Repealed]

Section 28: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

29 Unemployment tax on salaries and wages not payable by persons who are not ordinarily resident in New Zealand

[Repealed]

Section 29: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

30 Section 17 of Amendment Act amended

[Repealed]

Section 30: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

31 Income received in but not derived from New Zealand liable for unemployment charge

[Repealed]

Section 31: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

32 Extending powers of Governor-General to make regulations

[Repealed]

Section 32: repealed, on 1 June 1936, by section 48(1) of the Employment Promotion Act 1936 (1936 No 3).

Part 3

Education amendment

Part 3: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

33 This Part to be Part of Education Act 1914

[Repealed]

Section 33: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

34 Definition of terms correspondence school and correspondence classes

[Repealed]

Section 34: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

35 Section 6 of principal Act amended

[Repealed]

Section 35: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

36 Section 54 of principal Act amended

[Repealed]

Section 36: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

37 Provisions as to enrolment, etc, of children in correspondence schools or classes

[Repealed]

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

38 Section 20 of Education Amendment Act 1920 amended

[Repealed]

Section 38: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

39 Conditional authority to terminate employment of married women as teachers

[Repealed]

Section 39: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

40 Exemptions from rating

[Repealed]

Section 40: repealed, on 15 October 1965, by section 204(1) of the Education Act 1964 (1964 No 135).

Part 4

Superannuation funds

41 Section 7 of Public Service Superannuation Act 1927 amended

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

(2) Any regulations for the purposes of the said subsection (6) as amended by the last preceding subsection may be made to take effect on a date prior to the making thereof, being not earlier in any case than the said 1 November 1931.

42 Extension of section 14 of Finance Act 1931 (relating to superannuation rights of persons compulsorily retired from Government and other services)

[Repealed]

Section 42: repealed, on 1 April 1948, by section 91(1) of the Superannuation Act 1947 (1947 No 57).

43 Superannuation rights of General Manager of Railways

For the purposes of section 14 of the Finance Act 1931, the General Manager of Railways in office on the passing of this Act shall be deemed to have been and to be entitled as of right to retire from the service of the Government Railways Department on or at any time after 4 September 1936.

44 Savings of rights of contributors to superannuation funds under Local Authorities Superannuation Act 1908

[Repealed]

Section 44: repealed, on 25 October 1956, by section 8(1)(f) of the Finance Act 1956 (1956 No 51).

Part 5
Local authorities and other public bodies

45 Authorising grant to County Councils and certain Road Boards out of Main Highways Revenue Fund during current financial year

[Repealed]

Section 45: repealed, on 25 November 1947, by section 3(5) of the Finance Act (No 2) 1947 (1947 No 45).

46 Section 118 of Local Bodies' Loans Act 1926 amended

[Repealed]

Section 46: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

47 Extension of time within which preparation of town planning schemes must be completed

[Repealed]

Section 47: repealed, on 1 February 1954, by section 53(1) of the Town and Country Planning Act 1953 (1953 No 91).

48 Extending power of local authorities to borrow under Part 2 of Hawke's Bay Earthquake Act 1931

The power contained in Part 2 of the Hawke's Bay Earthquake Act 1931 for a local authority to borrow and the State Advances Superintendent to lend moneys for the purpose of repairing any damage caused by the earthquake shall be deemed to include and always to have included the power to borrow and to lend respectively for the purpose of erecting temporary buildings for business premises.

49 Section 40 of Finance Act 1931 (No 2) amended

[Repealed]

Section 49: repealed, on 1 April 1957, by section 135(1) of the Local Authorities Loans Act 1956 (1956 No 63).

50 Authorising New Zealand Dairy-produce Export Control Board to expend money to assist herd testing

[Repealed]

Section 50: repealed, on 1 January 1954, by section 26(1) of the Dairy Board Act 1953 (1953 No 41).

51 Adjusting dates of elections of Licensing Committees

[Repealed]

Section 51: repealed, on 16 September 1938, by section 33(2) of the Statutes Amendment Act 1938 (1938 No 20).

52 Provision with respect to contributions by local authorities to British Empire Cancer Campaign Society

- (1) It shall be and be deemed to have been lawful for any local authority to expend, out of its general fund or account, not later than 31 March 1932, any sum or sums of money for the purpose of contributing towards the funds of the New Zealand Branch of the British Empire Cancer Campaign Society (Incorporated).
- (2) In this section **local authority** means any City or Borough Council, Town Board, County Council, Road Board, Harbour Board, Electric Power Board, or Railway Board.
- (3) *Amendment(s) incorporated in the Act(s).*

Part 6

Miscellaneous

53 Section 17 of Hawke's Bay Earthquake Act 1931 (prohibiting certain acts while proceedings pending in Adjustment Court) amended

- (1) *Amendment(s) incorporated in the Act(s).*
- (2) *Amendment(s) incorporated in the Act(s).*
- (3) The repeal of the said section 19 shall not affect any application or order heretofore made under the said section, and all matters and proceedings commenced under the said section and pending or in progress at the passing of this Act may be continued, completed, and enforced in the same manner in all respects as if this section had not been passed.

54 Validating donation by Dunedin Savings-bank trustees to the Dunedin City Mayor's Relief Fund

The payment made during the current financial year by the trustees of the Dunedin Savings-bank constituted under the Savings-banks Act 1908 of a sum of 250 pounds out of the profits of the bank to the fund known as the Dunedin City Mayor's Relief of Distress Campaign Fund is hereby validated and declared to have been lawfully made.

55 Governor-General in Council may grant temporary exemptions from section 50(4) of Friendly Societies Act 1909

[Repealed]

Section 55: repealed, on 14 September 1938, by section 40(2) of the Finance Act 1938 (1938 No 13).

56 Authorising trustees of New Zealand Sheepowners' Acknowledgment of Debt to British Seaman Society to borrow £20,000

The trustees of the New Zealand Sheepowners' Acknowledgment of Debt to British Seamen Society, being a society incorporated under the War Funds Act 1915, are hereby empowered to borrow on the security of any land or other assets of the society a sum or sums not exceeding in the whole the sum of 20,000 pounds to enable the trustees to continue to carry out the objects of the society.

Reprints notes

1 General

This is a reprint of the Finance Act 1931 (No 4) that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 Legal status

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

3 Editorial and format changes

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

4 Amendments incorporated in this reprint

Statutes Repeal Act 2017 (2017 No 23): section 3(1)
Sharebrokers Amendment Act 1994 (1994 No 62): section 2(2)
Education Act 1964 (1964 No 135): section 204(1)
Cinematograph Films Act 1961 (1961 No 59): section 115
Post Office Act 1959 (1959 No 30): section 250(1)
Hospitals Act 1957 (1957 No 40): section 158(1)
Local Authorities Loans Act 1956 (1956 No 63): section 135(1)
Finance Act 1956 (1956 No 51): section 8(1)(f)
Land and Income Tax Act 1954 (1954 No 67): section 246(1)
Town and Country Planning Act 1953 (1953 No 91): section 53(1)
New Zealand Loans Act 1953 (1953 No 74): section 73(1)
Public Revenues Act 1953 (1953 No 73): section 120(1)
Government Life Insurance Act 1953 (1953 No 58): section 41(1)
Dairy Board Act 1953 (1953 No 41): section 26(1)
Public Revenues Amendment Act 1952 (1952 No 26): section 5(5)
Sharebrokers Amendment Act 1952 (1952 No 21): section 2(3)
Mental Health Amendment Act 1950 (1950 No 56): section 7(3)
Land Act 1948 (1948 No 64): section 185(1)
Superannuation Act 1947 (1947 No 57): section 91(1)
Finance Act (No 2) 1947 (1947 No 45): section 3(5)
Adhesive Stamps Act 1939 (1939 No 10): section 9(5)
Statutes Amendment Act 1938 (1938 No 20): section 33(2)

Finance Act 1938 (1938 No 13): section 40(2)
Employment Promotion Act 1936 (1936 No 3): section 48(1)
Finance Act (No 2) 1935 (1935 No 41): section 17(3)
Finance Act 1935 (1935 No 5): section 10(3)
Motor-vehicles Amendment Act 1934–35 (1934–35 No 53): section 3(3)
Finance Act 1932–33 (No 2) (1932–33 No 45): section 3(2)