

*The Finance Act, 1932.*

“36. Section forty of the Finance Act, 1930, and section two of the Finance Act, 1931 (No. 3), are hereby repealed.

“37. (1) During the financial year ending on the thirty-first day of March, nineteen hundred and thirty-three, there may be retained in the Consolidated Fund for the purposes thereof such amount or amounts, not exceeding in all the sum of five hundred thousand pounds, as the Minister of Finance directs, out of the net revenues derived during that year from Customs duty on motor-spirits and otherwise payable pursuant to paragraph (a) of subsection one of section nine of the Motor-spirits Taxation Act, 1927, into the Revenue Fund of the Main Highways Account established under the Main Highways Act, 1922. Before giving any direction for the purposes of this section the Minister of Finance shall take into consideration the estimated expenditure from the Revenue Fund of the Main Highways Account for the financial year aforesaid, and no direction shall be given by the Minister that would reduce the amount which in his opinion is necessary to meet the proper requirements of that Fund.

“(2) Section thirty-eight of the Finance Act, 1930 is hereby repealed.

“39 (1) For all the purposes of subsection one of section forty-five of the Finance Act, 1931 (No. 4), all rates collected during the period of three years ended on the thirty-first day of March, nineteen hundred and thirty, by the Road Board of any road district which not later than the thirty-first day of March, nineteen hundred and thirty-one, has been merged in the county of which it formed part, shall be deemed to have been rates collected by the Council of such county during the said period of three years.

“(2) Any certificate heretofore given by the Government Statistician as to the average annual amount of rates collected during the said period by any County Council to which this section applies shall be amended by him accordingly, and such additional amount of subsidy under the said section forty-five as may be required by reason of such amendment shall, without further appropriation than this section, be paid out of the Main Highways Revenue Fund. All payments of additional subsidy heretofore made that would have been lawfully so made had this section been then in force are hereby validated.

“(3) The refund or rebate of rates provided for by subsection two of the said section forty-five shall be granted to every ratepayer of every County or Road District notwithstanding that his rates may not have been paid within the time limited by that subsection. Where any such rates have not been paid at the passing of this Act, such rebate may, if the County Council or Road Board, as the case may be, thinks fit, be granted by way of writing off the amount thereof from a ratepayer's liability in respect of such rates.”

APPENDIX [B.

*No. 1 Highway District.*—Waipoua Forest Road : A length of 30 miles was declared.

Kaukapakapa—Port Albert via Glorit and Tauhoa Main Highway : A length of 20 miles was revoked, but was redeclared on the 26th May, 1932.

*No. 2 Highway District.*—Albany—Browns Bay Main Highway : A length of 3 miles 40 chains was declared.

Tuakau—Pokeno via Whangarata Main Highway : A length of 5 miles 55 chains was declared.

Papakura—Titi Main Highway : A length of 17 miles 37 chains was declared.

Waihi Beach Road Main Highway : A length of 5 miles 41 chains was declared.

Frankton—Pirongia Main Highway : A length of 16 miles 52 chains was declared.

Tuakau Bridge—Port Waikato Main Highway : A length of 15 miles 20 chains was declared.

Takapuna—Silverdale Main Highway : A length of 8 miles was revoked.

*No. 3 Highway District.*—Gisborne—Opotiki via Wairoa Main Highway : A length of 32 miles 25 chains was declared.

Opotiki—East Cape Main Highway : A length of 13 miles 40 chains was declared.

Rotorua—Lake Tarawera Main Highway : A length of 8 miles 60 chains was declared.

Waimangu Road Main Highway : A length of 4 miles was declared.

Rotorua—Napier Main Highway : A length of 27 miles 40 chains was redeclared on the completion of construction work by the Public Works Department.

*No. 4 Highway District.*—Kanakanaia Road : A length of 10 miles 48 chains was declared.

Gisborne—Opotiki via Wairoa Main Highway : A length of 5 miles was declared.

Gisborne—Opotiki via Coast Main Highway : A length of 7 miles 40 chains was declared.

*No. 7 Highway District.*—Mangaotuku Road : A length of 4 miles 36 chains was declared.

*No. 8 Highway District.*—Wanganui Airport Road : A length of 2 miles 20 chains was declared.

*No. 9 Highway District.*—Lower Hutt—Eastbourne Main Highway : An adjustment was made in this highway by revoking 27 chains and declaring a further length of 19 chains.

Pohangina Valley Road Main Highway : A length of 11 miles was declared.

Heatherlea—Foxton via Koputaroa Main Highway : A length of 7 miles 16 chains was declared.

*No. 10 Highway District.*—Wellington—Napier via Wairarapa Main Highway : A length of 11 chains was declared.

Mangaone Valley—Pahiatua Main Highway : A length of 12 miles was declared.

*No. 11 Highway District.*—Branch River—Hope Junction Main Highway : A length of 35 miles 60 chains was declared.