



## ANALYSIS

Title		2. Levy payable in respect of sale or export of vegetables
1. Short Title		

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1972, No. 112

**An Act to amend the Vegetables Levy Act 1957**

[20 October 1972]

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 Vegetables Levy Amendment Act 1972, and shall be read together with and deemed part of the Vegetables Levy Act 1957 (hereinafter referred to as the principal Act).

**2. Levy payable in respect of sale or export of vegetables**—(1) Section 3 of the principal Act is hereby amended by inserting, after subsection (3), the following subsections:

“(3A) Every vegetable grower who sells to any retailer of vegetables, or who exports from New Zealand, any vegetables shall, unless a levy has been deducted under subsection (1) of this section in respect of those vegetables, furnish to the Federation in respect of the year ending with the 30th day of June 1973, and each subsequent year, a written declaration, in such form as the Federation may require or accept, stating—

“(a) In the case of sales to retailers of vegetables, the gross returns from such sales; and

“(b) In the case of vegetables exported, the total net returns to the grower at f.o.b. prices.

“(3B) In respect of the sales and exports referred to in subsection (3A) of this section a levy shall be payable by the grower to the Federation at the appropriate rate determined pursuant to subsection (4) of this section.

“(3C) Each declaration under subsection (3A) of this section shall be furnished not later than 3 months after the close of the year to which it relates and shall—

“(a) Be accompanied by the amount of the levy determined in accordance with this section; and

“(b) Bear a certificate of a chartered accountant in public practice to the effect that to the best of his knowledge and belief, and after having checked the records and accounts of the vegetable grower to such extent as he has deemed necessary, the declaration is correct and in accordance with subsection (3A) of this section.”

(2) Section 3 of the principal Act is hereby further amended by omitting from the proviso to subsection (4) (as substituted by section 2 of the Vegetables Levy Amendment Act 1960) the words “one-quarter of one percent”, and substituting the words “three-eighths of one percent”.

(3) Section 3 of the principal Act is hereby further amended by repealing subsection (9), and substituting the following subsections:

“(9) All levies imposed under this section shall be recoverable in any Court of competent jurisdiction as a debt due to the Federation.

“(10) Every person commits an offence and is liable on summary conviction to a fine not exceeding \$200 who—

“(a) Acts in contravention of or fails to comply in any respect with subsection (1), subsection (3A), subsection (3C), or subsection (8) of this section; or

“(b) Knowingly or negligently furnishes or gives any declaration or certificate for the purposes of this section which is false in a material respect.”