

Hon. Mr. MacDonal*d*.

ORCHARD-TAX.

ANALYSIS.

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A BILL INTITULED

AN ACT to provide Moneys to Aid in the Development of the Fruitgrowing Industry. Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the Orchard-tax Act, 1916. Short Title.

2. For the purposes of this Act— Interpretation.

10 “Occupier” means the occupier within the meaning of the Rating Act, 1908 :

“Orchard” means any land used for the growing of fruit-trees and the production of fruit for sale.

15 3. (1.) There shall be payable by the occupier of every orchard as on the thirtieth day of September in each year a tax, hereinafter referred to as an orchard-tax. Imposition of orchard-tax.

(2.) The orchard-tax imposed by this Act shall be calculated at the rate of *one shilling* for every acre or part of an acre comprised in the orchard in respect of which the tax is payable :

20 Provided that in no case shall the tax payable in respect of any orchard be less than *two shillings and sixpence* for any year.

(3.) The tax imposed by this Act shall be payable on the first day of November in each year, and shall be paid to such person or persons as may be authorized by the Minister of Agriculture to receive the same.

25 (4.) If any tax imposed by this Act remains unpaid at the expiration of twenty-one days after the due date thereof, there shall be added thereto by way of additional tax an amount equal to twenty-five per centum thereof.

30 (5.) All unpaid tax shall be recoverable in any Court of competent jurisdiction as a debt due to the Crown.

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Regulations.

4. All moneys received under this Act shall be paid into the Consolidated Fund, and the Minister of Finance may, on the recommendation of the Minister of Agriculture and without further appropriation than this Act, pay over the amount of such tax, or such part thereof as he thinks fit, to the National Fruitgrowers' Federation 5 of New Zealand (Incorporated).

5. All moneys paid to the National Fruitgrowers' Federation of New Zealand (Incorporated) under the authority of the *last preceding* section shall be expended for such purposes, in the furtherance of the interests of the fruitgrowers of New Zealand, as may be approved 10 in accordance with regulations under this Act.

6. For the purposes of this Act the Governor may by Order in Council make such regulations as he thinks fit—

- (a.) Prescribing the purposes for which moneys paid to the National Fruitgrowers' Federation of New Zealand (In- 15 corporated) under this Act may be expended ;
- (b.) Prescribing the form of accounts to be kept, and of returns to be furnished, by the National Fruitgrowers' Federation of New Zealand (Incorporated) in respect of moneys paid to it under this Act ; 20
- (c.) Prescribing the method of settling any disputes that may arise with respect to the area of any orchard or of the amount of tax to be paid by the occupier thereof for the purposes of this Act ; and
- (d.) Prescribing such other matters as he thinks necessary for 25 the effective administration of this Act.