

[AS REPORTED FROM THE AGRICULTURAL, PASTORAL, STOCK, AND
COMMERCE COMMITTEE.]

House of Representatives, 1st August, 1916.

Hon. Mr. MacDonald.

ORCHARD-TAX.

ANALYSIS.

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2. Interpretation.
3. Imposition of orchard-tax.

4. Proceeds of tax may be paid to National Fruit-growers' Federation of New Zealand (Limited).
5. Moneys to be expended by Federation in aid of fruitgrowing industry.
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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
5 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—
10 “Occupier” means the occupier within the meaning of the
Rating Act, 1908: Interpretation.
 “Orchard” means any land used for the growing of fruit-trees
and the production of fruit for sale.
3. (1.) There shall be payable by the occupier of every orchard
15 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:
 Provided that in no case shall the tax payable in respect of
20 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.
 (5.) All unpaid tax shall be recoverable in any Court of com-
30 petent jurisdiction as a debt due to the Crown.

Proceeds of tax
may be paid to
National
Fruitgrowers'
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(Limited).

Moneys to be
expended by
Federation in aid
of fruitgrowing
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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 New Zealand Fruit-~~ 5
~~growers' Federation (Limited) of New Zealand (Incorporated).~~

5. All moneys paid to the ~~National New Zealand Fruitgrowers'~~
~~Federation (Limited) of New Zealand (Incorporated)~~ under the
authority of the *last preceding* section shall be expended for such pur- 10
poses, in the furtherance of the interests of the fruitgrowers of New
Zealand, as may be approved 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 15
~~National New Zealand Fruitgrowers' Federation (Limited)~~
~~of New Zealand (Incorporated)~~ under this Act may be
expended ;
- (b.) Prescribing the form of accounts to be kept, and of returns 20
to be furnished, by the ~~National New Zealand Fruit-~~
~~growers' Federation (Limited) of New Zealand (Incorpor-~~
~~ated)~~ in respect of moneys paid to it under this Act ;
- (c.) Prescribing the method of settling any disputes that may
arise with respect to the area of any orchard or of the 25
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
the effective administration of this Act.