

This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.

House of Representatives,
18th October, 1927.

Hon. Mr. Hawken.

ORCHARD-TAX.

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A BILL INTITULED

AN ACT to provide Moneys by Special Taxation for the Development of the Fruitgrowing Industry and the Protection of Orchards from Fireblight. Title.

5 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, 1927, and shall come into force on the first day of January, nineteen hundred and twenty-eight. Short Title and commencement.

2. For the purposes of this Act,—
“Fruit” includes apples, pears, quinces, oranges, lemons, peaches, nectarines, apricots, plums, and cherries, and any other kind of fruit which the Governor-General may, by notice published in the *Gazette*, declare to be fruit for the purposes of this Act: Interpretation.

15 “Minister” means the Minister of Agriculture:
“Occupier” in relation to any orchard means the occupier within the meaning of the Rating Act, 1925, as on the thirty-first day of January in any year:

20 “Orchard” means any land used for the growing of fruit-trees and the production of fruit for sale, and includes any such land notwithstanding that the fruit-trees thereon may not have come into bearing; subject to any regulations under this Act, two or more separate areas of land occupied and used by the same occupier for fruit-growing purposes shall
25 be deemed to be one orchard for the purposes of this Act:

“ Orchard-tax ” includes the general tax imposed with respect to all orchards pursuant to section *three* hereof, and the special tax imposed with respect to orchards in commercial fruit-growing districts pursuant to section *four* hereof.

Imposition of orchard-tax for promoting general purposes of fruitgrowing industry.

3. The occupier of every orchard shall in each year be liable to pay an orchard-tax calculated at the rate of *one* shilling for every acre or part of an acre comprised in his orchard : 5

Provided that no orchard-tax under this section shall be payable in respect of any orchard in which there are less than one hundred and twenty fruit-trees, and the minimum tax payable under this section in any year shall be *five* shillings. 10

Imposition of special orchard-tax in certain districts to provide for protection from fireblight, and incidental purposes.

4. (1) For the purposes of this section the term “ district ” means a commercial fruitgrowing district declared as such pursuant to the provisions in that behalf of the Fireblight Act, 1922.

(2) This section shall apply only with respect to those districts to which it is made applicable by the Minister by notice under his hand published in the *Gazette*. Any such notice may be at any time in like manner revoked. 15

(3) In addition to the tax payable under the *last preceding* section, the occupier of every orchard within a district to which this section applies shall in each year be liable to pay an orchard-tax, at such rate as the Minister may by notice in the *Gazette* prescribe, not exceeding *five* shillings for every acre or part of an acre comprised in his orchard. 20

(4) No person who by virtue of the proviso to the *last preceding* section is exempt from the payment of tax thereunder shall be liable to any tax under this section. 25

Payment of tax.

5. (1) All taxes imposed by or pursuant to this Act shall be payable on the first day of March in each year, and shall be paid to such person or persons as may be authorized by the Minister to receive the same. 30

(2) If any tax imposed by or pursuant to this Act is 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 *ten* per centum thereof.

(3) All unpaid tax shall be recoverable in any Court of competent jurisdiction as a debt due to the Crown. 35

Proceeds of tax to be payable in first place to Deposit Account in Consolidated Fund.

6. All moneys received by way of orchard-tax pursuant to this Act shall be paid into the Consolidated Fund to the credit of a Deposit Account. The expenses of collection and of administration shall be apportioned by the Minister in such manner as he thinks proper between the tax received under section *three* and the tax received under section *four* hereof, and the amount so apportioned to any such tax shall be deducted from the proceeds thereof and shall, without further appropriation than this section, be paid to the credit of the appropriate fund or account. 40 45

Application of general orchard-tax.

7. The residue of the tax received pursuant to section *three* hereof, after making the deduction provided for in the *last preceding* section, shall, on the recommendation of the Minister, and without further appropriation than this section, be paid to the New Zealand Fruitgrowers' Federation, Limited, to be expended, by the said Federation for such purposes, in furtherance of the interests of the fruitgrowers of New Zealand, as may be approved in accordance with regulations under this Act. 50

8. (1) The residue of the tax received pursuant to section *four* hereof in respect of the orchards in any district, after making the deduction provided for in section *six* hereof, shall, on the recommendation of the Minister, and without further appropriation than
 5 this section, be paid to a committee to be set up for that district in accordance with regulations under this Act, and to be known as "The Fireblight Committee of the [*Name of district*]."

Application of special orchard-tax.

(2) All moneys paid to the committee appointed for any district pursuant to this section shall be expended for such purposes in connection with the control of fireblight (including payment in respect of the cutting-down or destruction of hawthorn hedges) as may be approved in accordance with regulations under this Act.

9. For the purposes of this Act the Governor-General may, by
 Order in Council, make regulations—

Regulations.

15 (a) Prescribing the purposes for which moneys paid to the New Zealand Fruitgrowers' Federation, Limited, or to the Fireblight Committee appointed for any district, may be expended in accordance with this Act:

20 (b) Prescribing the forms of accounts to be kept, and of returns to be furnished, by the New Zealand Fruitgrowers' Federation, Limited, or by any Fireblight Committee, in respect of moneys paid to it under this Act:

(c) Prescribing the mode of appointment or election of Fireblight Committees for the purposes of this Act:

25 (d) Prescribing the method of settling any disputes that may arise with respect to the area of any orchard, or the amount of tax to be paid by the occupier thereof, for the purposes of this Act:

30 (e) Prescribing all such other matters as he thinks necessary for the effective administration of this Act.

10. The enactments mentioned in the Schedule hereto are hereby
 repealed to the extent indicated in that Schedule.

Repeals.

SCHEDULE.

Schedule.

Name of Enactment.	Extent of Repeal.
1916, No. 11—The Orchard-tax Act, 1916	The whole Act.
1921, No. 15—The Orchard-tax Amendment Act, 1921	The whole Act.
1924, No. 54—The Fruit Control Act, 1924	Section 23 (3).