

Serial Number 1940/167.



**THE MEAT-EXPORTERS' ACCOUNTS EMERGENCY  
REGULATIONS 1940.**

GALWAY, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 7th day of  
August, 1940.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

PURSUANT to the Emergency Regulations Act, 1939, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

REGULATIONS.

1. These regulations may be cited as the Meat-exporters' Accounts Emergency Regulations 1940.

DEFINITIONS.

2. In these regulations—

“ Auditor ” means a person authorized by the Controller and Auditor-General to act as auditor for the purposes of these regulations :

“ Meat-exporter ” means the holder of a meat-exporter's license or of a meat-export slaughterhouse license granted under the Meat Act, 1939, or under any Act repealed by that Act :

“ Minister ” means the Minister of Marketing.

APPOINTMENT OF AUDITORS.

3. (1) The Controller and Auditor-General may, by writing signed by him, authorize any officer of the Audit Department or any person who is for the time being qualified for appointment as auditor of a company in accordance with the requirements of section 140 of the Companies Act, 1933, to act as an auditor for the purposes of these regulations.

(2) Any person, not being an officer of the Audit Office, who is authorized to act as auditor for the purposes of these regulations shall, in respect of his services, be paid such salary or other remuneration and such allowances (if any) as may be fixed in that behalf by the Minister, with the concurrence of the Minister of Finance.

(3) Any authority given by the Controller and Auditor-General under this clause may be at any time in like manner revoked.

## INVESTIGATIONS BY AUDITORS.

4. (1) It shall be the duty of the auditors authorized to act for the purposes of these regulations to investigate and report upon the accounts and businesses of all meat-exporters who have heretofore supplied or who may hereafter supply any meat to the Marketing Department pursuant to the Meat Marketing Order 1939 or in whose works any meat has, at any time since the commencement of that Order, been prepared for export from New Zealand.

(2) Every investigation made by any auditor for the purposes of these regulations shall, subject to the provisions of the next succeeding clause, be conducted in accordance with any general or special instructions that may be given in that behalf by the Controller and Auditor-General.

5. (1) The purpose of the investigation of the accounts and businesses of meat-exporters pursuant to these regulations is to enable the Minister to determine whether the net returns received by farmers and other suppliers of live-stock intended for the production of meat for export, and the charges for services rendered in connection with such stock or with such meat before its acceptance by the Marketing Department, are in all the circumstances fair and reasonable, and the investigation shall accordingly be limited in any case to matters that, in the opinion of the auditor, are relevant to that purpose. In no case shall any investigation under these regulations be concerned with the accounts of any meat-exporter for any period earlier than three years immediately prior to the coming into force of the Marketing Order 1939, but any such investigation may extend to accounts within that period.

(2) If any question arises as to the scope of the authority of any auditor for the purposes of these regulations, it shall be referred to the Controller and Auditor-General, whose decision in the matter shall be final.

6. (1) Every auditor acting under these regulations shall from time to time, as required by the Controller and Auditor-General, furnish to him, for submission to the Minister and to the New Zealand Meat-producers Board, such reports of any investigation conducted by him and such statistical and other information obtained by him in the course of such investigation as may be necessary to enable the Minister, after consultation with the said Board, to determine the questions referred to in the last preceding clause of these regulations.

(2) Any information obtained by an auditor in the course of any investigation under these regulations or furnished to the Minister or to the New Zealand Meat-producers Board or to the Controller and Auditor-General in accordance with these regulations may be used for the purposes of these regulations or of any Act or regulations relating to the production, treatment, sale, or export of meat, but shall otherwise be treated as confidential.

7. (1) Any auditor acting under these regulations may require the meat-exporter or any other person to answer any questions or to furnish in writing signed by him any information relative to the subject-matter of the investigation, or to produce for inspection any relevant books, accounts, or other documents in his possession or under his control, and to allow copies of or extracts from any such books, accounts, or other documents to be made.

(2) The authority conferred by the last preceding subclause shall extend to empower the auditor in any case to demand the preparation and production of any special accounts or special statements, such accounts and statements to be in a form to be required or approved by the auditor and to be audited or verified in such manner as the auditor may require.

#### OFFENCES.

**8.** (1) Every person commits an offence against these regulations and shall be liable accordingly who—

- (a) Obstructs or in any way interferes with any auditor in the exercise of his powers or functions under these regulations ;  
or
- (b) Being required by an auditor to answer any question or to furnish any information or to prepare and produce any special accounts or special statements duly audited or verified as required by the auditor, refuses or neglects so to do within the time and in the form required by the auditor, or provides any information that is false or misleading in any material particular ; or
- (c) Being required by an auditor to produce any books, accounts, or other documents for inspection, refuses or neglects to produce the same, or refuses to allow the auditor to make any copy of or extract from any such book, account, or other document.

(2) Every person who aids, abets, counsels, or procures or is in any way knowingly concerned with the commission of an offence against these regulations shall be deemed to have committed an offence against these regulations.

(3) Any offence against these regulations committed by a servant or agent in the course of his employment shall be deemed to have been also committed by his employer or principal.

**9.** Every person who commits or attempts to commit an offence against these regulations shall be liable in the case of an individual to a fine of £100, and in the case of a company to a fine of £1,000.

#### EXPENSES.

**10.** (1) All expenses incurred in connection with these regulations may, with the approval of the Minister, be paid in whole or in part out of the funds of the New Zealand Meat-producers Board. Where during any period any officer of the Audit Department is engaged in conducting any investigation under these regulations, the whole of his salary for that period, or such part thereof as in the circumstances the Controller and Auditor-General thinks reasonable, and any travelling-allowances or travelling-expenses payable to the officer in respect of that period, shall be deemed to be expenses incurred in connection with these regulations.

(2) Any expenses in connection with these regulations that are not paid in accordance with the last preceding subclause shall be paid out of moneys appropriated by Parliament.

C. A. JEFFERY,  
Clerk of the Executive Council.

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Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette* : 8th day of August, 1940.

These regulations are administered in the Export Division of the Marketing Department.