

Serial Number 1948/78



THE RABBIT-SKINS LEVY REGULATIONS 1948

B. C. FREYBERG, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington, this 19th day of
May, 1948

Present :

THE RIGHT HON. P. FRASER PRESIDING IN COUNCIL

PURSUANT to the Rabbit Nuisance Act, 1928, and to section 13 of the Rabbit Nuisance Amendment Act, 1947, 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 Rabbit-skins Levy Regulations 1948
2. These regulations shall come into force on the 25th day of May, 1948.
3. In these regulations, unless the context otherwise requires,—
 - “Broker” means a person whose ordinary business includes the sale of rabbit-skins as the agent of the owner :
 - “Collector”, in respect of the levy, means the District Chief Clerk of the Department of Agriculture at Dunedin :
 - “Levy” means the levy charged by section 13 of the Rabbit Nuisance Amendment Act, 1947, on rabbit-skins produced and sold in New Zealand, whether for export or for use in New Zealand :
 - “Manufacturer” means a person engaged in the business of manufacturing goods wholly or partly from rabbit-skins produced in New Zealand :
 - “Person” includes a firm of persons or any company or any corporation or corporate body :

- “ Rural vendor ”, in relation to rabbit-skins, means the owner by whom or on whose behalf rabbit-skins are first sold directly to a wholesale trader or through a broker by auction :
- “ Wholesale trader ” means a person engaged in the business of exporting rabbit-skins from New Zealand or in the business of selling rabbit-skins to manufacturers for the purposes of their business.

BROKERS AND WHOLESALE TRADERS TO NOTIFY PLACE OF BUSINESS

4. Every person who carries on business as a broker or as a wholesale trader shall, forthwith after the coming into force of these regulations or forthwith after commencing so to carry on business (whichever is the later), give to the Collector notice that he is so carrying on business, of the address of his business, and of the name under which it is carried on.

SALES OF RABBIT-SKINS

5. No person other than a broker or a wholesale trader shall sell any rabbit-skins to a manufacturer, and no manufacturer shall purchase any rabbit-skins otherwise than from a broker or a wholesale trader.

6. (1) No broker shall sell any rabbit-skins on his own account or as the agent of the owner except by auction.

(2) No broker selling rabbit-skins by auction shall knowingly accept any bid from any person other than a wholesale trader or a manufacturer, and if any such bid shall be accepted, such acceptance shall be of no effect and void.

CLASSES OF SALES ON WHICH LEVY PAYABLE

7. The levy shall be payable in respect of the classes of sales of rabbit-skins following, that is to say—

- (a) Every sale of rabbit-skins by a broker by auction :
- (b) Every sale of rabbit-skins by a rural vendor directly to a wholesale trader.

EXPORT OF RABBIT-SKINS

8. No person shall export or attempt to export from New Zealand any rabbit-skins unless those rabbit-skins have previously been sold by a broker by auction or sold by a rural vendor directly to a wholesale trader.

9. No person shall export or attempt to export from New Zealand any rabbit-skins unless he has previously—

- (a) Entered the rabbit-skins for export under the Customs Act, 1913 ; and
- (b) Produced to the Collector of Customs at the port of entry for export a certificate signed by the exporter, or by such person as is duly authorized under the Customs Act, 1913, to enter rabbit-skins for export on his behalf, and certifying that the levy charged under the Rabbit Nuisance Amendment Act, 1947, and the Rabbit-skins Levy Regulations 1948 has been

paid on the rabbit-skins comprised in the entry for export, or that at the time the rabbit-skins comprised in the entry for export were purchased no levy fixed pursuant to that Act was in operation.

LIABILITY FOR LEVY

10. The person primarily liable for the levy payable on any rabbit-skins by reason of any sale pursuant to Regulation 7 hereof shall be the wholesale trader or the manufacturer by whom rabbit-skins are purchased at any such sale.

PURCHASES THROUGH A BROKER

11. (1) Where any wholesale trader or any manufacturer purchases rabbit-skins through a broker at auction, he shall pay the amount of the levy payable on such rabbit-skins to the broker at the time of making payment of the purchase price therefor.

(2) If any amount due in respect of levy remains unpaid to the broker at the expiration of fourteen days from the commencement of the calendar month next following the calendar month in which the purchase was made, or at the expiration of such further time as may be allowed in any particular case by the Minister of Agriculture or by the Collector with the authority of the Minister, on such grounds as the Minister or the Collector shall deem sufficient, there shall be added to the levy by way of additional levy an amount equal to 10 per cent. of the amount in respect of which default is made.

OBLIGATIONS OF BROKERS

12. Where any rabbit-skins are sold by a broker at auction, the broker shall include the amount of the levy thereon in the invoice for the purchase-price of such rabbit-skins and shall collect from the purchaser and pay to the Collector in accordance with Regulation 13 hereof the levy (including any additional levy) payable on those rabbit-skins.

13. (1) Every broker shall, within fourteen days after the close of each calendar month, complete and deliver or cause to be completed and delivered to the Collector a return of all sales of rabbit-skins by auction made by him during that calendar month, or, if no rabbit-skins have been so sold, stating that fact.

(2) The return required by this regulation shall be in form No. 1 in the Schedule hereto and shall be signed by or on behalf of the broker and shall be accompanied by the amount of the levy (including any additional levy) received by him as disclosed by the return.

OBLIGATIONS OF WHOLESALE TRADERS

14. (1) Every wholesale trader shall, within fourteen days after the close of each calendar month, complete and deliver or cause to be completed and delivered to the Collector a return of all purchases of rabbit-skins made by him directly from a rural vendor during that calendar month, or, if no rabbit-skins have been so purchased, stating that fact.

(2) The return required by this regulation shall be in form No. 2 in the Schedule hereto and shall be signed by or on behalf of the wholesale trader and shall be accompanied by the amount of the levy payable as disclosed by the return.

15. (1) Where a wholesale trader fails to pay to the Collector the levy payable on any rabbit-skins as disclosed in any return furnished by him pursuant to the last preceding regulation by the due date, there shall be added thereto by way of additional levy an amount equal to 10 per cent. of the amount in respect of which default is made.

(2) For the purposes of this regulation the due date shall be deemed to be the last day for furnishing such return, or such later day as may in any particular case be fixed by the Minister of Agriculture or by the Collector with the authority of the Minister, on such grounds as the Minister or the Collector shall deem sufficient.

ADDITIONAL RETURNS

16. In addition to the returns required to be made by brokers and wholesale traders pursuant to Regulations 13 and 14 hereof, the Collector may, by notice in writing, require any broker, wholesale trader, or person engaged in the treatment of rabbit-skins to deliver to the Collector, within such time as may be specified in the notice, such information or returns relating to the sale, purchase, or treatment of rabbit-skins as may be specified in the notice.

REFUNDS

17. (1) Where any rabbit-skins are resold by a broker at auction and the levy on those rabbit-skins has theretofore been charged and paid by the person on whose behalf those rabbit-skins are so resold, that person may claim a refund from the Collector of an amount equal to the amount of the levy paid on those rabbit-skins before their resale by auction or the amount of the levy payable in respect of the resale of those rabbit-skins by auction, whichever be the less.

(2) A refund under this regulation shall not be made to any person unless he furnishes to the Collector such return or other information or particulars relating to his claim for refund as the Collector may require for the purpose of enabling the Collector to determine the amount to be refunded. Such return, information, or particulars shall be verified in such manner as the Collector may require.

RECORDS

18. Every broker, wholesale trader, manufacturer, or person engaged in the treatment of rabbit-skins shall keep proper books and accounts in which shall be recorded full particulars of all transactions in respect of the sale, purchase, or treatment of rabbit-skins, and shall preserve those books or accounts for a period of not less than two years after the completion of the transactions to which they relate.

POWERS OF ENTRY AND INSPECTION

19. The Collector, or any officer of the Department of Agriculture duly authorized by the Collector in that behalf, shall at all reasonable times during business hours have full and free access to all premises

The Rabbit-skins Levy Regulations 1948

[Form No. 2 (Reg. 14 (2))

RETURN OF PURCHASES OF RABBIT-SKINS BY WHOLESALE TRADERS DIRECTLY FROM RURAL VENDORS

I, [Full name], being (the managing director, or the manager, or the secretary, or an agent duly authorized, or one) of the [Name of wholesale trader(s)], do hereby declare as follows:—

1. That the total amount paid in respect of the purchase of rabbit-skins by the above-named wholesale trader(s) directly from rural vendors during the month of, 19.., was £.s.d.;
2. That attached hereto is a list showing the several amounts going to make up that total and showing opposite each such amount the folio number of the purchase-book of the above-named wholesale trader(s) on which are recorded details of the purchase represented by that amount;
3. That the levy payable on the total amount declared under paragraph 1 hereof to have been paid for all rabbit-skins purchased as aforesaid during that month is £.s.d.; and
4. That the foregoing and attached particulars are true and correct in every respect.

Dated at, this day of, 19..

Signature :

To the District Chief Clerk,
Department of Agriculture,
Dunedin.

N.B.—The amount of the levy must accompany this return. Under the above-entitled regulations the term "rural vendor" means the owner by whom or on whose behalf rabbit-skins are first sold directly to a wholesale trader or through a broker by auction.

T. J. SHERRARD,
Clerk of the Executive Council.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette*: 20th day of May, 1948.

These regulations are administered in the Department of Agriculture.

(Notice No. Ag. 4513.)