

Version
as at 20 December 2025



Commodity Levies (Avocados) Order 2025 (SL 2025/58)

Cindy Kiro, Governor-General

Order in Council

At Wellington this 31st day of March 2025

Present:

Her Excellency the Governor-General in Council

This order is made under section 4 of the Commodity Levies Act 1990—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Agriculture given in accordance with sections 5 and 6 of that Act.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the Ministry for Primary Industries.

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Order

- 1 Title**
This order is the Commodity Levies (Avocados) Order 2025.
- 2 Commencement**
This order comes into force on 10 June 2025.

Order: confirmed, on 20 December 2025, by section 10(b) of the Secondary Legislation Confirmation Act 2025 (2025 No 84).

3 Interpretation

In this order, unless the context otherwise requires,—

Act means the Commodity Levies Act 1990

avocados means fruit of any tree of the species *Persea americana*

collection agent means a person whose business is, or includes,—

- (a) buying avocados from a grower for resale in New Zealand, or for export; or
- (b) selling avocados in New Zealand on behalf of a grower, or exporting avocados on behalf of a grower

export means the sale of avocados—

- (a) by a grower to a market other than in New Zealand; or
- (b) by a grower to a collection agent for sale to a market other than in New Zealand; or
- (c) by a collection agent to a market other than in New Zealand

export avocados means avocados that are—

- (a) grown in New Zealand by a grower; and
- (b) exported; and
- (c) not processed before export

grower means a person whose business is, or includes, the growing, and selling or export, of avocados

GST means goods and services tax payable under the Goods and Services Tax Act 1985

levy means the levies imposed by clause 5

levy money means the money paid or payable under this order as a levy

levy rate means the rate fixed under clause 14

levy year means,—

- (a) for the first levy year, the period starting on 10 June 2025 and ending on 30 April 2026;
- (b) for the last levy year, the period starting on 1 May 2030 and ending on 9 June 2031;
- (c) for every other year, a period of 12 months starting on 1 May and ending on 30 April in the following year

New Zealand market avocados means avocados that are—

- (a) grown in New Zealand by a grower; and
- (b) sold in New Zealand for consumption as fresh fruit

NZAGA means N.Z. Avocado Growers Association Incorporated
processed—

- (a) means having undergone any process that is applied to avocados; and
- (b) includes avocados that are puréed, pulped, dried, freeze-dried, dehydrated, evaporated, preserved, frozen, juiced, canned, or bottled, or from which oil has been extracted, whether or not other ingredients are added to the avocados

selling price means the price at which avocados are sold at the first point of sale—

- (a) excluding GST; and
- (b) before the deduction of any costs or charges

tray equivalent means 5.5 kg in weight of avocados.

4 **GST**

A reference in this order to the payment or recovery of a levy must be read as including the payment of any GST payable on the levy.

Levies imposed

5 **Levies on avocados**

- (1) A levy is imposed on—
 - (a) all New Zealand market avocados; and
 - (b) all export avocados.
- (2) The levy is payable to NZAGA.

Paying levy

6 **Growers primarily responsible for payment of levy**

- (1) The persons primarily responsible for paying the levy are growers who grow—
 - (a) New Zealand market avocados; or
 - (b) export avocados.
- (2) No grower of New Zealand market avocados or export avocados is exempt from paying the levy.

7 **Collection agent must pay levy and recover it from growers**

- (1) A collection agent must pay the levy to NZAGA if the collection agent—
 - (a) buys avocados from growers (except through another collection agent) for resale in New Zealand, or for export, as the case may be; or
 - (b) sells avocados in New Zealand on behalf of growers, or exports them on behalf of growers, as the case may be.

- (2) The collection agent may recover the levy from the grower—
 - (a) by deducting the amount of the levy from the payment made to the grower; or
 - (b) by recovering the amount of the levy as a debt due from the grower.
- (3) A collection agent who pays the levy on New Zealand market avocados to NZAGA may deduct from the levy a collection fee of not more than 5% of the amount of the levy payable to NZAGA (excluding GST) plus the GST payable on the fee.
- (4) In the case of export avocados, the collection agent who pays the levy to NZAGA must not deduct a collection fee from the levy.

8 Conscientious objectors

- (1) Any grower or collection agent who objects on conscientious or religious grounds to the manner of recovery by NZAGA of an amount of levy money may pay the amount concerned to the Director-General of the Ministry for Primary Industries.
- (2) The Director-General must pay the amount to NZAGA.

9 When levy payable

- (1) The due date for payment of the levy for New Zealand market avocados is the earlier of—
 - (a) the date when the grower sells the avocados to a collection agent; and
 - (b) the date when a collection agent sells the avocados on behalf of the grower.
- (2) The due date for payment of the levy for New Zealand market avocados that are sold by a grower without using a collection agent is 30 April next following the date of sale.
- (3) The due date for payment of the levy for export avocados is the date on which the avocados are first sold.
- (4) For the purposes of subclauses (1) to (3), the latest date for payment of the levy is the 20th day of the month after the month in which the due date for payment occurs.
- (5) In the case of export avocados, NZAGA may, in its absolute discretion, grant an extension of time for paying the levy if offshore terms of trade for the sale of the avocados have not been finalised before the last day for payment of the levy.

10 Additional levy for late payment

If a grower does not pay an amount of levy money by the required date, the grower must pay NZAGA,—

- (a) for the first month, an additional levy of 10% of the unpaid amount; and

- (b) for each subsequent month that the amount (or part of the amount) remains unpaid after the required date, an additional levy of 2% of the amount of the unpaid levy (including additional levies owing under this clause).

Setting levy rate

11 Basis for calculating levy

- (1) The levy payable in a levy year must be calculated on the basis of,—
 - (a) in the case of New Zealand market avocados, the selling price; and
 - (b) in the case of export avocados, the number of kilograms of avocados grown and exported, calculated by reference to the number of tray equivalents.
- (2) For the purposes of subclause (1)(a), if NZAGA considers that the declared selling price is not consistent with the prevailing market conditions in the grower's locality or if there is no declared selling price, NZAGA may determine that the selling price is the market value on the date of sale or transaction that, in the opinion of NZAGA, a purchaser would have been reasonably expected to pay for the avocados.

12 Levies must be paid at a single rate

The levies must be paid at a single rate.

13 Maximum levy rate

The maximum rate of levy is,—

- (a) in the case of New Zealand market avocados, 3% of the selling price (plus GST, if any); and
- (b) in the case of export avocados, 50 cents (plus GST, if any) per tray equivalent.

14 Fixing levy rates

- (1) The levy rate for the first levy year is—
 - (a) 2.5% of the selling price for New Zealand market avocados; and
 - (b) 35 cents per tray equivalent for export avocados.
- (2) NZAGA must fix the levy rate for each subsequent levy year—
 - (a) at an annual general meeting; or
 - (b) at a special general meeting called for that purpose.
- (3) If NZAGA does not fix the levy rates before the start of a levy year, the levy rate for that year is the rate most recently fixed under this clause.

15 Notifying levy rates

- (1) As soon as practicable after setting the levy rates for a levy year, NZAGA must notify the levy rates—
 - (a) directly to all growers and collection agents known to NZAGA; and
 - (b) in *Avoscene*; and
 - (c) in *NZGrower and Orchardist*.
- (2) If *Avoscene* or *NZGrower and Orchardist* ceases to be published, the levy rates must be notified in—
 - (a) any publication that replaces it; or
 - (b) if no publication replaces it, a publication for the time being specified for the purposes of this order by the Minister of Agriculture by notice in the *Gazette*.

Spending levy money

16 NZAGA must spend levy money

NZAGA—

- (a) must spend all levy money; and
- (b) pending its expenditure, may—
 - (i) pay levy money to its branches or subsidiaries, which must spend the levy money; or
 - (ii) invest the levy money until it is spent.

17 Purposes for which levy money may be spent

- (1) NZAGA may spend levy money for all or any of the following purposes relating to avocados or growers:
 - (a) research, development, and agricultural extension:
 - (b) market development and access:
 - (c) promotion of avocados and the avocado industry:
 - (d) development and implementation of quality assurance and industry systems:
 - (e) information and communication, including representing and advocating for growers:
 - (f) day-to-day administration of NZAGA, including governance:
 - (g) protection and improvement of the health of plants, including biosecurity activities.
- (2) *See* section 10(1) of the Act, which prohibits the use of levy money for commercial or trading purposes.

18 Consulting on spending levy money

NZAGA must consult growers on how it proposes to spend levy money at its annual general meeting or at a special general meeting called for that purpose.

*Returns, records, and confidentiality***19 Returns**

Every grower and collection agent must supply, in writing, to NZAGA, as soon as is reasonably practicable, returns that contain any information that NZAGA requests in writing for the purposes of calculating the levy.

20 Growers and collection agents must keep records

- (1) In the case of New Zealand market avocados, every grower and collection agent must, in each levy year, keep records of—
 - (a) the number of tray equivalents of avocados sold; and
 - (b) the name of the grower or collection agent; and
 - (c) the price received or paid for, or the value placed on, the avocados; and
 - (d) the amount of the levy that is, as the case may be, collected by, or paid to, NZAGA, or the Director-General of the Ministry for Primary Industries for growers or collection agents who are conscientious objectors; and
 - (e) the amount of the collection fee (if any) deducted by the collection agent.
- (2) In the case of export avocados, every grower and collection agent must, in each levy year, keep records of—
 - (a) the name and any official mark that identify the grower for export purposes (for example, the Property Identification Number); and
 - (b) the number of tray equivalents of avocados exported; and
 - (c) the amount of the levy collected by, or paid to, NZAGA, or the Director-General of the Ministry for Primary Industries for growers or collection agents who are conscientious objectors.

21 NZAGA must keep records

NZAGA must, in each levy year, keep records of—

- (a) each amount of levy paid to it in the levy year, the date on which each levy is received, and the person who pays the levy in each case; and
- (b) the manner in which the levy money is spent or invested.

22 Records must be kept for at least 7 years

- (1) The records required by clause 20 must be kept for at least 7 years after the date of payment of the levy to which the records relate.

- (2) The records required by clause 21 must be kept for at least 7 years after the end of the levy year to which the records relate.

23 Confidentiality of information

- (1) This clause applies to information obtained—
- (a) under or because of this order; or
 - (b) under the Act in relation to this order.
- (2) A person must not disclose information to anyone other than an officer or employee of NZAGA unless the disclosure is—
- (a) the giving of evidence in any legal proceedings taken in relation to this order; or
 - (b) required by law; or
 - (c) the production of records or accounts under section 17(1) of the Act; or
 - (d) the production of any statement under section 25 of the Act.
- (3) NZAGA may disclose information—
- (a) for statistical or research purposes that do not involve the disclosure of personal information; or
 - (b) for the purpose of invoicing or collecting the levy; or
 - (c) for the purpose of determining the voting entitlements, and the counting of votes, of members of NZAGA; or
 - (d) if every identifiable person to whom the information relates consents; or
 - (e) as required by law.

Dispute resolution

24 Mediation of disputes

- (1) This clause applies to a dispute about—
- (a) whether a person is required to pay the levy; or
 - (b) the amount of levy payable.
- (2) A party to the dispute may ask the President of the Arbitrators and Mediators Institute of New Zealand Incorporated to appoint a person to resolve the dispute by mediation, in which case the provisions of the Schedule apply.

Compliance audits

25 Remunerating auditors

NZAGA must remunerate a person appointed as an auditor under section 15 of the Act at a rate determined by the Minister of Agriculture after consultation with NZAGA.

Revocation

26 Order revoked

The Commodity Levies (Avocados) Order 2019 (LI 2019/86) is revoked.

Schedule

Mediation of disputes

cl 24

1 Appointing mediators

- (1) If asked by a party to a dispute under clause 24(2) of this order, the President of the Arbitrators and Mediators Institute of New Zealand Incorporated (or a person authorised by the President) may appoint a person to resolve the dispute by mediation.
- (2) The mediator's appointment ends if—
 - (a) the parties to the dispute resolve it by agreement; or
 - (b) the mediator resolves the dispute under clause 7 of this schedule.

2 Remunerating mediators

- (1) The parties must pay remuneration to the mediator (by way of fees and allowances) as agreed by the parties.
- (2) If the parties cannot agree on a mediator's remuneration, the President of the Arbitrators and Mediators Institute of New Zealand Incorporated (or a person authorised by the President) must—
 - (a) fix an amount or several amounts to be paid to the mediator as remuneration; and
 - (b) specify the amount (if any) that each party must pay.
- (3) Each party must pay the amounts fixed and specified under subclause (2) to the mediator.

3 Conferences under control of mediators

A mediator must—

- (a) organise the date, time, and place for each conference to be held by the mediator; and
- (b) notify the parties by email or post; and
- (c) preside at the conference.

4 Attendance at conferences

- (1) The parties to the dispute are the only persons who may attend the conference, unless subclause (2) applies.
- (2) A mediator may allow a representative of a party to a dispute to attend a conference if the mediator is satisfied that it is appropriate to do so in all the circumstances.

5 Right to be heard

Each person who attends a conference may be heard at the conference.

6 Evidence

- (1) A mediator may hear and take into account any relevant evidence or information, whether or not it would be admissible in a court of law.
- (2) A mediator may, on their own initiative,—
 - (a) seek and receive any evidence that they think desirable to resolve the dispute; and
 - (b) make any investigations and inquiries that they think desirable to resolve the dispute.
- (3) A mediator may require a person giving evidence at a conference to verify the evidence by statutory declaration.

7 Mediator may resolve dispute in certain cases

- (1) A mediator may resolve a dispute for the parties if—
 - (a) the mediator has organised and presided at a conference of the parties, but the dispute has not been resolved; or
 - (b) the mediator believes that the parties are unlikely to resolve the dispute, whether or not they confer directly.
- (2) A mediator who resolves a dispute under subclause (1) must give each party written notice of the mediator's decision and the reasons for the decision.
- (3) The parties must comply with the mediator's decision.

8 Mediation costs

Each party must pay their own costs in relation to the mediation.

9 Appeal to District Court

- (1) A party to the dispute who is dissatisfied with the mediator's decision may appeal to the District Court against the decision.
- (2) The appeal must be brought by filing a notice of appeal within 28 days after the decision is made or within any longer time that a District Court Judge allows.
- (3) The Registrar of the court must—
 - (a) fix the date, time, and place for the hearing of the appeal; and
 - (b) notify the appellant and the other parties to the dispute; and
 - (c) serve a copy of the notice of appeal on every other party to the dispute.
- (4) Each party to the dispute may appear and be heard at the hearing of the appeal.
- (5) The District Court may confirm, vary, or reverse the mediator's decision.
- (6) The filing of a notice of appeal does not operate as a stay of any process for the enforcement of the mediator's decision.

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order but is intended to indicate its general effect.

This order, which comes into force on 10 June 2025, imposes a levy on avocados, grown by growers in New Zealand, that are—

- sold for consumption in New Zealand as fresh fruit; or
- exported from New Zealand.

The levy is payable by growers or collection agents to the N.Z. Avocado Growers Association Incorporated.

Before this order, a levy was imposed on avocados by the Commodity Levies (Avocados) Order 2019. This order revokes and replaces that order. The revocation does not affect amounts of levy money that became payable under that order before its revocation.

This order must be confirmed by an Act before the close of 30 June 2026. If it is not confirmed, it will be revoked on the close of that date. *See* subpart 3 of Part 5 of the Legislation Act 2019.

If the order is confirmed, it will be revoked on the close of 9 June 2031, unless it is earlier revoked, or extended under section 13(2) of the Commodity Levies Act 1990.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 3 April 2025.

Notes

1 *General*

This is a consolidation of the Commodity Levies (Avocados) Order 2025 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Secondary Legislation Confirmation Act 2025 (2025 No 84): section 10(b)