



LAND & DEEDS OFFICE  
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GISBORNE

SUPPLEMENT  
TO THE  
NEW ZEALAND GAZETTE

OF  
THURSDAY, 21 JULY 1977

Published by Authority

WELLINGTON: FRIDAY, 22 JULY 1977

Price Order No. 63 (Cook Island Bananas)

PURSUANT to the Commerce Act 1975, I, Peter Edward Donovan, pursuant to a delegation from the Secretary of Trade and Industry, hereby make the following price order:

1. This order may be cited as Price Order No. 63 and shall come into force on the 25th day of July 1977.

2. (1) Price Order No. 46\* is hereby revoked.

(2) The revocation of the said order shall not affect the liability of any person for any offence in relation thereto committed before the coming into force of this order.

3. References in this order to metropolitan areas are references to the metropolitan areas described in the Schedule hereto.

APPLICATION OF THIS ORDER

4. This order applies with respect to all Cook Island bananas sold by way of retail in New Zealand.

MAXIMUM RETAIL PRICES OF COOK ISLAND BANANAS

5. (1) The maximum price that may be charged or received by any retailer for any Cook Island bananas to which this order applies shall be.

(a) When sold by a retailer carrying on business in any of the metropolitan areas of Auckland, Wellington, Christchurch, or Dunedin, or in any of the Cities or Boroughs of Whangarei, Takapuna, Hamilton, Tauranga, Rotorua, Gisborne, New Plymouth, Stratford, Hawera, Wanganui, Palmerston North, Napier, Hastings, Masterton, Blenheim, Nelson, Greymouth, Timaru, Westport, Oamaru, Balclutha, Gore, or Invercargill—

34 cents a lb.

Or where the scales used by the retailer weigh in metric weights—

75 cents a kilogram.

(b) When sold by a retailer carrying on business elsewhere—

35 cents a lb.

Or where the scales used by the retailer weigh in metric weights—

77 cents a kilogram.

(2) If in respect of any lot of bananas the price calculated in accordance with the foregoing provisions of this clause is not an exact number of cents, the maximum price of the lot shall be computed to the nearest whole cent.

PROVISIONS FOR SPECIAL PRICES

6. Notwithstanding anything to the contrary in the foregoing provisions of this order, and subject to such conditions, if any,

as he thinks fit, the Secretary, on application by any retailer, may authorise special maximum prices in respect of any Cook Island bananas to which this order applies where special circumstances exist, or for any reason extraordinary charges (freight or otherwise) are incurred by the retailer. Any authority given by the Secretary under this clause may apply with respect to a specified lot or consignment of bananas, or may relate generally to all Cook Island bananas to which this order applies sold by the retailer while the approval remains in force.

DUTY IMPOSED ON RETAILERS

7. Every retailer who offers or exposes for sale in any shop any Cook Island bananas to which this order applies shall keep in a prominent position, in such proximity to the bananas to which it relates as to be obviously in relation thereto, a ticket, placard, or label on which shall be stated in legible and prominent characters the following particulars:

(a) The retail price a pound of the bananas.

Or where the scales used by the retailer weigh in metric weights the price a kg.

(b) The word "Cook Island".

SCHEDULE

DEFINITION OF METROPOLITAN AREAS

Name of Metropolitan Area	Districts Included Therein
Auckland	The City of Auckland, the Boroughs of Birkenhead, Devonport, East Coast Bays, Ellerslie, Glen Eden, Henderson, Howick, Mount Albert, Mount Eden, Mount Roskill, Mount Wellington, New Lynn, Newmarket, Northcote, Onehunga, One Tree Hill, Otahuhu.
Wellington	The Cities of Wellington, Lower Hutt, and Porirua, the Boroughs of Eastbourne, Petone, and Tawa.
Christchurch	The City of Christchurch and the Borough of Riccarton.
Dunedin	The City of Dunedin and the Boroughs of Green Island, Port Chalmers, and St. Kilda.

Dated at Wellington this 22nd day of July 1977.

P. E. DONOVAN,  
Director of Prices and Stabilisation Division.

\*New Zealand Gazette, No. 1, 13 January 1977, p. 14

(T. and I.)

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Additionally, it is noted that regular audits are essential to identify any discrepancies or errors early on. This proactive approach helps in maintaining the integrity of the financial statements and prevents any potential issues from escalating.

The second section focuses on the role of technology in modern accounting. It highlights how software solutions have streamlined various processes, from data entry to report generation. This not only saves time but also reduces the risk of human error.

However, it is also stressed that while technology is a powerful tool, it cannot replace the expertise of a professional accountant. The human element is crucial for interpreting the data, understanding the underlying business context, and providing strategic advice.

In conclusion, the document underscores the need for a balanced approach to financial management. Combining rigorous record-keeping with the use of advanced technology, and supported by professional expertise, leads to more accurate and reliable financial reporting.

This holistic strategy is key to ensuring the long-term success and sustainability of any business organization.

The following table provides a summary of the key points discussed in the document. It serves as a quick reference for the most important aspects of financial record-keeping and technology integration.

Topic	Key Points
Record-Keeping	Accurate, supported entries; regular audits; transparency.
Technology	Streamlined processes; reduced errors; time savings.
Professional Expertise	Essential for interpretation; provides strategic advice.

Finally, it is recommended that businesses invest in training for their staff to ensure they are up-to-date with the latest accounting practices and technologies. Continuous learning is vital in a rapidly evolving industry.

By adhering to these guidelines, organizations can achieve a higher level of financial accuracy and operational efficiency.