

LIVE-STOCK SLAUGHTER LEVY COLLECTION.

No. 9 of 1964.

An Act to make provision for the Collection of Levy under the *Live-stock Slaughter Levy Act 1964*, and for other purposes.

[Assented to 6th May, 1964.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title.

1. This Act may be cited as the *Live-stock Slaughter Levy Collection Act 1964*.

Commence-
ment.

2. This Act shall come into operation on the date fixed by Proclamation under section two of the *Live-stock Slaughter Levy Act 1964*.

Repeal and
savings.

3.—(1.) Subject to the next succeeding sub-section, the *Cattle Slaughter Levy Collection Act 1960* and the *Cattle Slaughter Levy Collection Act 1961* are repealed.

(2.) The provisions of the *Cattle Slaughter Levy Collection Act 1960–1961* continue to apply in relation to levy imposed by the *Cattle Slaughter Levy Act 1960* in its application in pursuance of sub-section (2.) of section three of the *Cattle Slaughter Levy Repeal Act 1964*.

Definitions.

4. In this Act, unless the contrary intention appears—

“regular purchaser for slaughter” means a person who carries on a business in the course of which he purchases live-stock exclusively or principally for the purpose of slaughter by himself or on his behalf;

“the Secretary” means the Secretary to the Department of Primary Industry.

Certain
provisions to
bind Crown.

5. The provisions of this Act that apply to and in relation to proprietors of abattoirs bind the Crown in right of a State.

Due date of
payment.

6. The amount of levy on the slaughter of any live-stock is due for payment upon the expiration of twenty-eight days after the last day of the month in which the live-stock are slaughtered.

7.—(1.) For the better securing of the payment of levy, the proprietor of an abattoir at which live-stock owned by another person are slaughtered is liable to pay to the Commonwealth an amount equal to any levy on the slaughter that has become payable by that other person but has not been paid to the Commonwealth by or on behalf of that other person or recovered from that other person by the Commonwealth.

Liability of
proprietor of
abattoir.

(2.) The proprietor of an abattoir at which live-stock owned by another person are slaughtered may, on behalf of that other person, pay to the Commonwealth any levy payable in respect of the slaughter either before or after the levy is due for payment.

(3.) The proprietor of an abattoir may, notwithstanding any law of a State or Territory of the Commonwealth or any contract entered into before the commencement of this Act, refuse to slaughter, or to permit the slaughter of, live-stock owned by another person at the abattoir unless that other person first provides the proprietor with the funds necessary for the due payment, on behalf of that other person, of levy on the slaughter of the live-stock.

(4.) Where—

(a) any levy payable by a person on the slaughter of any live-stock at an abattoir of which another person is the proprietor has been paid to the Commonwealth on behalf of that person by the proprietor of the abattoir; or

(b) an amount in respect of any levy so payable has been recovered by the Commonwealth from the proprietor of the abattoir by virtue of sub-section (1.) of this section,

the person by whom that levy was payable is liable to pay to the proprietor an amount equal to the amount so paid or recovered, less any amount already paid by that person to the proprietor in respect of that levy.

(5.) Where, at any time, a person pays to the proprietor of an abattoir an amount in respect of levy on the slaughter at that abattoir of live-stock owned by that person, that person is discharged from liability to pay levy to the same extent as if the payment had been made by him at that time to the Commonwealth, but the discharge does not affect any liability of the proprietor under sub-section (1.) of this section.

(6.) The last preceding sub-section does not apply where, before the payment is made to the proprietor of the abattoir, the person making the payment has been notified in writing by or on behalf of the Minister that the Minister requires that person to pay direct to the Commonwealth the levy in respect of which the payment is made.

(7.) Where, under this section, levy is paid on behalf of a person by, or an amount in respect of levy payable by a person is recovered by the Commonwealth from, the proprietor of an abattoir, that person is, to the extent of the amount paid or recovered, discharged from so much of his liability to the Commonwealth to pay the levy as has not previously been discharged by virtue of sub-section (5.) of this section.

(8.) Where the Minister is satisfied that it would, by reason of special circumstances, be unreasonable to require the proprietor of an abattoir to pay, or to pay in full, an amount payable by him under this section, the Minister may release that proprietor in whole or in part from his liability, but such a release does not affect the liability of any person other than the proprietor.

(9.) In this section, a reference to the levy on the slaughter of any live-stock shall be read as including a reference to an amount that has become payable by way of penalty under sub-section (1.) of section nine of this Act by reason of default in payment of levy on the slaughter of those live-stock.

**Recovery
of levy.**

8.—(1.) The following amounts shall be deemed to be debts due to the Commonwealth:—

- (a) an amount of levy that is due for payment;
- (b) an amount payable by the proprietor of an abattoir under the last preceding section; and
- (c) an amount payable by way of penalty under the next succeeding section.

(2.) In proceedings for the recovery of an amount referred to in the last preceding sub-section, an averment or statement in the complaint, claim or declaration of the plaintiff is evidence of the matter so averred or stated.

**Penalty for
non-payment.**

9.—(1.) Where the liability of a person to pay any levy is not discharged on or before the date on which the levy is due for payment, that person, in addition to his liability to pay that levy, is liable to pay, by way of penalty, an amount calculated at the rate of ten per centum per annum upon the amount of the liability from time to time remaining undischarged, to be computed from the date on which that amount became due for payment.

(2.) Where—

- (a) the proprietor of an abattoir has received from another person an amount in respect of levy payable by that other person on the slaughter of live-stock at that abattoir; and
- (b) the levy is due for payment but has not been paid in full to the Commonwealth,

the proprietor is liable, in addition to any other liability under this Act, to pay to the Commonwealth, by way of penalty, an amount calculated at the rate of ten per centum per annum upon the amount so received by him, less any part of the levy paid by him on behalf of that other person, to be computed from the date on which the levy became due for payment or the date on which he received that amount, whichever is the later.

(3.) The Minister may, in a particular case, for reasons that in his discretion he thinks sufficient, remit the whole or a part of an amount payable under this section.

10.—(1.) Where a contract is made, whether at auction or otherwise, by which a person sells or agrees to sell live-stock to a person whose name is, at the time of the making of the contract, included in the List of Recognized Slaughterers kept under the next succeeding section, the amount that would, but for this section, be the price payable under the contract shall be deemed to be reduced for all purposes (including, in the case of a contract made through an agent of the vendor, the settlement of accounts between the agent and the vendor), by an amount ascertained by multiplying the rate per head of live-stock of the levy in force at the date of the contract by the number of live-stock comprised in the contract.

Deduction of amount of levy from purchase price payable by slaughterers.

(2.) Where a contract referred to in the last preceding sub-section makes specific provision for a deduction by, or allowance to, the purchaser in respect of levy, so much of the reduction provided for in that sub-section as does not exceed the amount of that deduction or allowance shall not be made.

(3.) This section does not apply to a contract relating to the sale, or an agreement for the sale, of live-stock being cattle the dressed weight of the carcasses of which does not exceed—

- (a) in the case of a carcass from which the skin has been removed—two hundred pounds; or
- (b) in any other case—two hundred and twenty pounds.

11.—(1.) The Secretary shall continue to maintain for the purposes of this Act the List of Recognized Slaughterers that was maintained for the purposes of the *Cattle Slaughter Levy Collection Act 1960–1961*.

List of Recognized Slaughterers.

(2.) The Secretary shall—

- (a) cause to be entered in the List of Recognized Slaughterers the name and business address of every person as to whom the Secretary is satisfied that he is, or is about to become, a regular purchaser for slaughter;

- (b) cause the removal from that list of the name and business address of any person as to whom the Secretary is satisfied that he is not, and is not about to become, a regular purchaser for slaughter;
- (c) cause to be made such alterations as appear to him to be necessary to the names and business addresses appearing in the list; and
- (d) make such arrangements for publishing the list, and alterations to the list, as he thinks necessary or desirable for the purposes of this Act.

Offences
relating to
List of
Recognized
Slaughterers.

12.—(1.) A person shall not—

- (a) in or in connexion with an application for the inclusion of his name in the List of Recognized Slaughterers, make a statement or furnish information that is false in a material particular; or
- (b) falsely represent himself to be a person whose name is, or was at any time, included in the List of Recognized Slaughterers.

Penalty: One hundred and fifty pounds.

(2.) Where a person whose name is included in the List of Recognized Slaughterers ceases to be a regular purchaser for slaughter, he shall forthwith give notice in writing to the Secretary that he has so ceased.

Penalty, for any contravention of this sub-section: Fifty pounds.

Evidence of
contents of
List of
Recognized
Slaughterers.

13. In all proceedings—

- (a) a certificate under the hand of the Secretary, or of a person authorized by the Secretary to give certificates under this section, certifying to the inclusion or non-inclusion of a particular name, or name and business address, in the List of Recognized Slaughterers as at a specified date is evidence of the matter certified; and
- (b) a document purporting to be such a certificate shall, unless the contrary is proved, be taken to be such a certificate and to have been duly given.

Offences
relating to
returns, &c.

14.—(1.) A person shall not—

- (a) fail or neglect duly to furnish a return or information that he is required under the regulations to furnish; or
- (b) furnish, in pursuance of the regulations, a return or information that is false or misleading in a material particular.

Penalty: One hundred and fifty pounds.

(2.) A prosecution for an offence against this section may be commenced at any time.

15.—(1.) For the purposes of this Act, a person authorized in writing by the Minister in that behalf may, at all reasonable times and on production of that written authority, enter any building or place where, in the opinion of that person, there are any books, documents or other papers relating to the slaughter of live-stock in respect of which levy is payable and may—

Access to
books, &c.

- (a) take extracts from; and
- (b) make copies of,

any such books, documents or other papers.

(2.) A person shall not, without reasonable excuse, obstruct or hinder a person acting in pursuance of an authority under this section.

Penalty: Fifty pounds.

16. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to this Act or for facilitating the collection or recovery of amounts of levy or other moneys payable to the Commonwealth under this Act and, in particular—

Regulations.

- (a) providing for the manner of payment of levy and other moneys payable to the Commonwealth under this Act;
 - (b) requiring persons to furnish returns or information to the Secretary;
 - (c) requiring persons causing live-stock to be slaughtered at an abattoir of which another person is the proprietor to furnish to the proprietor returns or information relating to live-stock so slaughtered;
 - (d) providing for the registration of abattoirs and for the keeping by the proprietors of abattoirs registered under the regulations of records relating to the slaughter of live-stock; and
 - (e) prescribing penalties not exceeding a fine of One hundred pounds for offences against the regulations.
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