

**Cattle Transaction Levy Act 1990**

**No. 125 of 1990**

**An Act to impose a levy on certain transactions and other  
dealings involving cattle**

[*Assented to 28 December 1990*]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**Short title**

**1.** This Act may be cited as the *Cattle Transaction Levy Act 1990.*

**Commencement**

**2. (1)** Subject to subsection (2), this Act commences on a day to be fixed by Proclamation.

(**2**) If this Act does not commence under subsection (1) within the period of 6 months beginning on the day on which it receives the Royal Assent, it commences on the first day after the end of that period.

**Collection Act to be read with this Act**

**3.** The *Cattle and Beef Levy Collection Act 1990* is to be read as one with this Act.

**Interpretation**

**4**. **(1)** In this Act, unless the contrary intention appears:

**“bobby calf”** means a bovine animal (other than a buffalo):

(a) that has been slaughtered and the dressed weight of the carcase of which does not exceed 40kg; or

(b) that has not been slaughtered but that has a liveweight that, at the time when levy becomes payable, does not exceed 80kg; or

(c) that has not been slaughtered or had its liveweight determined at the time when levy became payable, but that, in the opinion of the person responsible, in accordance with subsection (4), for forwarding the levy, would, if slaughtered at that time, constitute a carcase the dressed weight of which would not exceed 40kg;

**“cattle”** means bovine animals other than buffalo;

**“Corporation”** means the Australian Meat and Live-stock Corporation established by section 6 of the *Australian Meat and Live-stock Corporation Act 1977*;

**“dairy cattle”** means bovine animals that are, or, unless exported from Australia, would be likely to be, held on licensed dairy premises for a purpose related to commercial milk production, including, but without limiting the generality of the foregoing, bulls, calves and replacement heifers;

**“leviable bobby calf”** means a bobby calf to which subsection 6 (3) does not apply;

**“levy”** means levy imposed by this Act;

**“licensed dairy farmer”** means the person having day to day control of licensed dairy premises;

**“licensed dairy premises”** means premises that, under a law of the State or Territory in which the premises are situated, are authorised for use as a dairy farm;

**“National Cattle Disease Eradication Trust Account”** means the trust account of that name established under section 10a of the *Live-stock Slaughter Levy Collection Act 1964*;

**“National Residue Survey”** means a survey that is conducted by the Commonwealth to determine, by analytical testing, the incidence of residues of chemical substances in food and that is financed out of money appropriated from time to time for the purpose from the Consolidated Revenue Fund;

**“processor”** means a person who slaughters cattle for human consumption;

**“Research and Development Corporation”** means the Australian Meat and Live-stock Research and Development Corporation established by section 4 of the *Australian Meat and Live-stock Research and Development Corporation Act 1985.*

**(2)** In determining the weight of a carcase immediately after it has been dressed, no adjustment of that weight is to be made on account of shrinkage.

**(3)** For the purposes of this Act, the question whether companies are related to each other is determined in the same manner as the question whether two corporations are related to each other is determined under the *Companies Act 1981.*

**(4)** For the purposes of the definition of “bobby calf” in subsection (1), the person responsible for forwarding the levy is taken, in a case where an amount equal to the amount of levy is required to be paid to the Commonwealth by a person other than the person primarily liable for the payment of levy, to be that other person.

**Imposition of levy**

**5**. **(1)** Subject to subsections (2), (3) and (4), levy is imposed on:

(a) each transaction between persons by virtue of which the ownership of cattle is transferred; or

(b) the delivery of cattle to a processor otherwise than by reason of a sale to the processor; or

(c) on the exportation from Australia of cattle in respect of which levy is not otherwise payable; or

(d) the slaughter by a processor of cattle purchased by the processor and held for a period of more than 60 days after the purchase and before the slaughter; or

(e) the slaughter by a processor of cattle in respect of which levy would not be payable under paragraph (a), (b) or (d).

(**2**) Levy is not imposed:

(a) on the sale of dairy cattle for dairying purposes; or

(b) on the sale of cattle at auction to the vendor; or

(c) on the sale or delivery of cattle between related companies unless the company buying or taking delivery is a processor; or

(d) on the delivery of cattle to a processor for slaughter on behalf of the person delivering the cattle if:

(i) the delivery occurs within 14 days after the cattle are acquired by that person; and

(ii) the cattle are subsequently slaughtered; and

(iii) the person continues to own the cattle immediately after their hot carcase weight within the meaning of the *Beef Production Levy Act 1990* is determined or is taken, for the purposes of that Act, to have been determined, as the case requires; or

(e) on the sale or delivery of cattle to a processor if the cattle are not, at the time of the sale or delivery, fit for human consumption, under any applicable law of the Commonwealth or of a State or Territory; or

(f) in circumstances where the ownership of the cattle changes:

(i) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*;or

(ii) by devolution on the death of the owner of the cattle; or

(iii) on the happening of events referred to in subsection 36a (1) of the *Income Tax Assessment Act 1936*;or

(g) on a leviable bobby calf on which levy has already been paid.

**(3)** For the purposes of paragraph (2) (a), and, without limiting the generality of that paragraph, dairy cattle are taken to be sold for dairying purposes if:

(a) both the vendor and the purchaser are licensed dairy farmers; or

(b) either the vendor or the purchaser is a licensed dairy farmer and the cattle are being acquired for inclusion in, or eventual inclusion in, a herd of dairy cattle.

**(4)** Where cattle are delivered to a processor, otherwise than by reason of a sale to the processor, for fattening or agistment for a period before slaughter by the processor, the cattle:

(a) are taken not to have been delivered to the processor for the purposes of paragraph 5 (1) (b) unless they are slaughtered at the end of that period; and

(b) if they are slaughtered at the end of that period, are only taken to have been delivered to the processor immediately before their slaughter.

**Rate of Levy**

**6**. **(1)** The rate of levy imposed on each head of cattle (other than a leviable bobby calf) consists of the sum of the amounts referred to in the following paragraphs:

(a) $3.15, or such other amount, not exceeding $6.00, as is prescribed, for the purpose of payment to the Corporation;

(b) $0.46, or such other amount, not exceeding $2.00, as is prescribed, for the purpose of payment to the Research and Development Corporation;

(c) $2.10, or such other amount, not exceeding $4.00, as is prescribed, for the purpose of payment to the National Cattle Disease Eradication Trust Account;

(d) $0.12, or such other amount, not exceeding $0.25, as is prescribed, for the purposes of the National Residue Survey.

(**2**) The rate of levy payable on a leviable bobby calf consists of the sum of the amounts referred to in the following paragraphs:

(a) $0.70, or such other amount, not exceeding $1.40, as is prescribed, for the purpose of payment to the Corporation;

(b) $0.10, or such other amount, not exceeding $0.40, as is prescribed, for the purpose of payment to the Research and Development Corporation;

(c) $0.08, or such other amount, not exceeding $0.20, as is prescribed, for the purpose of payment to the National Cattle Disease Eradication Trust Account;

(d) $0.12, or such other amount, not exceeding $0.25, as is prescribed, for the purposes of the National Residue Survey.

**(3)** For the purposes of determining the amount of levy in respect of a cow with a calf at foot, the cow and calf constitute a single head of cattle to which subsection (1) applies.

**(4)** Despite subsections (1) and (2), if the Minister makes a declaration under section 6g of the *Live-stock Slaughter Levy Act 1964*,the rate of levy under this Act on:

(a) each head of cattle (including a leviable bobby calf) the subject of a transaction by virtue of which ownership is transferred on or after the day the declaration is expressed to come into force; and

(b) each head of cattle (including a leviable bobby calf) delivered to a processor, otherwise than by reason of a sale to the processor, on or after the day the declaration is expressed to come into force; and

(c) each head of cattle (including a leviable bobby calf) slaughtered by a processor on or after the day the declaration is expressed to come into force, being a head of cattle purchased by the processor and held for a period of more than 60 days after the purchase and before the slaughter; and

(d) each head of cattle (including a leviable bobby calf) slaughtered by a processor on or after the day the declaration is expressed to come into force, being a head of cattle in respect of which levy would not otherwise be payable;

is $0.00 per head of cattle.

**By whom levy payable**

**7**. **(1)** Levy on cattle the ownership of which changes by virtue of a transaction between persons is payable by the person owning the cattle immediately before the change of ownership.

**(2)** Levy on cattle delivered to a processor otherwise than by reason of a sale to the processor is payable by the person owning the cattle immediately before the delivery.

**(3)** Levy on cattle that are exported from Australia, being cattle referred to in paragraph 5 (1) (c), is payable by the exporter of the cattle.

**(4)** Levy on cattle slaughtered by a processor, being cattle referred to in paragraph 5 (1) (d) or (e), is payable by the processor.

**Regulations**

**8**. **(1)** The Governor-General may make regulations, not inconsistent with this Act, prescribing matters:

(a) required or permitted by this Act to be prescribed; or

(b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

**(2)** The power of the Governor-General to make regulations prescribing an amount for the purposes of paragraph 6 (1) (a) or 6 (2) (a) is exercisable only on advice of the Executive Council given after the Council has taken into consideration the recommendations with respect to the amount made to the Minister by the Corporation.

**(3)** The power of the Governor-General to make regulations prescribing an amount for the purposes of paragraph 6 (1) (b) or 6 (2) (b) is exercisable only on advice of the Executive Council given after the Council has taken into consideration the recommendations with respect to the amount made to the Minister by the Research and Development Corporation.

**(4)** The Corporation must not make a recommendation to the Minister in relation to regulations to be made for the purposes of paragraph 6 (1) (a) or 6 (2) (a):

(a) if a motion that the terms of the recommendation be endorsed has not been put before the last annual general meeting of the Australian meat and live-stock industry convened under section 30b of the *Australian Meat and Live-stock Corporation Act 1977* before the making of that recommendation; or

(b) if such a motion is so put and, by virtue of the application of subsection 30g (5) of that Act, defeated.

**(5)** The Corporation must, at the time of making a recommendation of the kind referred to in subsection (4) to the Minister, give the Minister particulars in writing of the voting in respect of the motion that the terms of the recommendation be endorsed.

**(6)** The Research and Development Corporation must not make a recommendation to the Minister in relation to regulations to be made for the purposes of paragraph 6 (1) (b) or 6 (2) (b):

(a) if a motion that the terms of the recommendation be endorsed has not been put before the last annual general meeting of the Australian meat and live-stock industry convened under section 22 of the *Australian Meat and Live-stock Research and Development Corporation Act 1985* before the making of that recommendation; or

(b) if such a motion is so put and, by virtue of the application of subsection 27 (5) of that Act, defeated.

**(7)** The Research and Development Corporation must, at the time of making a recommendation to the Minister of the kind referred to in

subsection (6), give the Minister particulars in writing of the voting in respect of the motion that the terms of the recommendation be endorsed.

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[*Minister’s second reading speech made in*—

*House of Representatives on 10 October 1990*

*Senate on 8 November 1990*]