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Statutory Rules 1991 No. 1

180

Primary Industries Levies and Charges Collection (Cattle and Live-stock) Regulations

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Statutory Rules 1991 No. ¹

180/

Primary Industries Levies and Charges Collection (Cattle and Live-stock) Regulations


I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council and under section 4 of the *Acts Interpretation Act 1901*, make the following Regulations under the *Primary Industries Levies and Charges Collection Act 1991*.

Dated 27 June 1991.

BILL HAYDEN

Governor-General

By His Excellency's Command,


Minister of State for Primary Industries
and Energy

R. McMULLAN
Parliamentary Secretary
to the Treasurer for and on
behalf of the

Citation

1. These Regulations may be cited as the Primary Industries Levies and Charges Collection (Cattle and Live-stock) Regulations.

Incorporation

2. The Primary Industries Levies and Charges Collection Regulations are incorporated and must be read as one with these Regulations.

Interpretation

3. In these Regulations, unless the contrary intention appears:

“annual return” means a return lodged under regulation 7;

“beef production levy” means levy imposed under the Beef Production Levy Act;

“Beef Production Levy Act” means the *Beef Production Levy Act 1990*;

“cattle” means:

- (a) in relation to cattle export charge—cattle within the meaning of the Cattle Export Charge Act; or
- (b) in relation to cattle transaction levy—cattle within the meaning of the Cattle Transaction Levy Act; or
- (c) in relation to beef production levy—cattle within the meaning of the Beef Production Levy Act;

“cattle export charge” means charge imposed under the *Cattle Export Charge Act*;

“Cattle Export Charge Act” means the *Cattle Export Charge Act 1990*;

“cattle transaction levy” means levy imposed under the Cattle Transaction Levy Act;

“Cattle Transaction Levy Act” means the *Cattle Transaction Levy Act 1990*;

“chargeable cattle” means cattle on which cattle export charge is imposed;

“chargeable live-stock” means live-stock on which live-stock export charge is imposed;

“dairy cattle” has the same meaning as in the Cattle Transaction Levy Act;

“deal”, in relation to cattle, means sell, deliver to a processor, slaughter or export;

“financial year” means a financial year as prescribed under regulation 4;

“leviable cattle” means cattle on which beef production levy or cattle transaction levy is imposed;

“leviable live-stock” means live-stock on which live-stock slaughter levy is imposed;

“leviable transaction” means a transaction on which cattle transaction levy is imposed;

“levy” means cattle transaction levy, beef production levy or live-stock slaughter levy, as the case requires;

“live-stock” means:

- (a) in relation to live-stock export charge—live stock within the meaning of the Live-stock Export Charge Act; or
- (b) in relation to live-stock slaughter levy—live-stock within the meaning of the Live-stock Slaughter Levy Act;

“live-stock export charge” means charge imposed under the Live-stock Export Charge Act;

“Live-stock Export Charge Act” means the *Live-stock Export Charge Act 1977*;

“live-stock slaughter levy” means levy imposed under the Live-stock Slaughter Levy Act;

“Live-stock Slaughter Levy Act” means the *Live-stock Slaughter Levy Act 1964*;

“monthly return” means a return lodged under regulation 9;

“processor”, in relation to cattle that are the subject of a leviable transaction, has the meaning given in subsection 4 (1) of the Cattle Transaction Levy Act;

“producer” means:

- (a) in relation to cattle for which beef production levy is payable—the person liable to pay the levy under section 7 of the Beef Production Levy Act; or
- (b) in relation to any other cattle—the producer within the meaning of the Collection Act;
- (c) in relation to live-stock—the producer within the meaning of the Collection Act;

“related company” has the same meaning as in paragraph 5 (2) (c) of the Transaction Levy Act.

“return” means an annual return or a monthly return.

What is a levy year?

4. For the purposes of the definition of “levy year” in subsection 4 (1) of the Collection Act, a financial year is prescribed in relation to cattle and live-stock.

When is levy or charge due for payment?

5. Levy or charge payable in relation to cattle or live-stock is due for payment on the last day for lodging the return in relation to the cattle or live-stock.

[NOTE: For penalty, see section 15 of the Collection Act]

Who must lodge an annual return?

6. A producer who is liable to pay cattle transaction levy on a transaction completed in a financial year must lodge a return for the year.

[NOTE: For penalty, see section 24 of the Collection Act.]

When must an annual return be lodged?

7. An annual return for a financial year must be lodged on or before 31 October in the next financial year.

[NOTE: For penalty, see section 24 of the Collection Act.]

Who must lodge a monthly return?

8. The following persons must lodge a return for a month:
- (a) the proprietor of an abattoir where cattle or live-stock are slaughtered during the month for human consumption;
 - (b) an exporter or exporting agent who exports cattle or live-stock during the month;
 - (c) a buying agent, selling agent, first purchaser or feedlot operator who is liable under section 7 of the Collection Act to pay cattle transaction levy for a transaction completed during the month.

[NOTE: For penalty, see section 24 of the Collection Act]

When must a monthly return be lodged?

9. A monthly return must be lodged on or before the 28th day after the end of the month to which the return relates.

[NOTE: For penalty, see section 24 of the Collection Act.]

What must be put in a return?

10. (1) A return must:

- (a) give the full name and business address or residential address of the person lodging the return (not being a post office box address or a post office bag address); and
- (b) if the person has a post office box address or post office bag address—give that address; and
- (c) include the additional particulars the person is required to set out in the return under regulation 11, 13, 15, 17, 19 or 23; and
- (d) include a declaration, signed by the person, that the particulars set out in the return are correct in every material particular; and
- (e) be lodged at the office of the Secretary of the Department in Canberra.

[NOTE: For penalty, see section 24 of the Collection Act.]

Producers—additional particulars for annual returns

11. A producer must include the following additional particulars in an annual return:

- (a) the financial year to which the return relates;
- (b) the number of leviable cattle (except bobby calves) dealt with by the producer in that year;
- (c) the number of leviable bobby calves dealt with by the producer in that year.

Producers—records

12. (1) A producer who is required to lodge an annual return for a financial year must keep records of:

- (a) each sale or delivery of leviable cattle (including bobby calves) completed by the producer during the year; and
- (b) documents relating to each sale of dairy cattle (including dairy bobby calves) for dairying purposes completed by the producer during the year.

(2) If a producer who is required to lodge a return for a financial year sells or delivers cattle to a related company during the year, the producer must keep records showing:

- (a) the name of the company; and

- (b) the number of bobby calves, dairy cattle, dairy bobby calves and other cattle sold or delivered to the company during the year; and
- (c) the total number of those cattle.

Penalty: \$1,000.

Selling and buying agents—additional particulars for monthly returns

13. (1) A buying agent or selling agent must include the following additional particulars in a monthly return:

- (a) the month to which the return relates; and
- (b) the total number of cattle (except bobby calves) purchased or sold by the agent during the month; and
- (c) the total number of bobby calves purchased or sold by the agent during the month; and
- (d) the number of dairy cattle (except dairy bobby calves) purchased or sold for dairying purposes by the agent during the month; and
- (e) the number of dairy bobby calves purchased or sold for dairying purposes by the agent during the month; and
- (f) the number of cattle (except bobby calves), and the number of bobby calves, on the purchase or sale of which cattle transaction levy is payable; and
- (g) the rate of levy payable for the cattle and bobby calves; and
- (h) the total amount of levy payable for the cattle and bobby calves.

(2) In subsection (1), “cattle” means cattle within the meaning of the Cattle Transaction Levy Act.

Selling and buying agents—records

14. (1) A buying agent or selling agent who is required to lodge a return must keep records relating to the sale or purchase of cattle (within the meaning of the Cattle Transaction Levy Act) by the agent in the year or month to which the return relates, including particulars of the numbers of bobby calves, dairy cattle and dairy bobby calves sold or purchased during the year or month.

Penalty: \$1,000.

(2) If a statement under paragraph 14 (1) (a) is given to a selling agent, the agent must keep a record of the number of cattle mentioned in the statement.

Penalty: \$1,000.

Exporters and exporting agents—additional particulars for monthly returns

15. An exporter or exporting agent must include the following additional particulars in a monthly return:

- (a) the month to which the return relates; and
- (b) in the case of levy:
 - (i) the name and business address of the exporter or exporting agent; and
 - (ii) the month to which the return relates; and
 - (iii) the number of cattle purchased; and
 - (iv) the number of dairy cattle purchased for dairying purposes; and
 - (v) the number of cattle purchased on which levy is payable; and
 - (vi) the number of bobby calves purchased; and
 - (vii) the number of dairy calves purchased for dairying purposes; and
 - (viii) the number of bobby calves purchased on which levy is payable; and
 - (ix) the amount of levy payable on the animals specified in subparagraphs (v) and (viii); and
- (c) in the case of charge:
 - (i) the name and business address of the exporter or exporting agent; and
 - (ii) the month to which the return relates; and
 - (iii) the liveweight of cattle and bobby calves exported; and
 - (iv) the liveweight of dairy cattle and dairy calves exported; and
 - (v) the liveweight of cattle exported on which charge is payable; and
 - (vi) the amount of charge payable on those cattle.

Exporters and exporting agents—records

16. An exporter or exporting agent who is required to lodge a return must keep:

- (a) bills of lading or similar documents showing details of cattle exported each month; and
- (b) documents relating to each purchase of cattle.

Penalty: \$1,000.

Feedlot operators—additional particulars for monthly returns

17. A feedlot operator must include the following additional particulars in a monthly return:

- (a) the name and business address of the feedlot operator; and
- (b) the month to which the information relates; and
- (c) the number of cattle on which levy is payable; and
- (d) the number of bobby calves on which levy is payable; and
- (e) the total amount of levy payable on that number of cattle and bobby calves.

Feedlot operators—records

18. A feedlot operator who is required to lodge a return must keep:

- (a) documents relating to each purchase or sale of cattle; and
- (b) documents relating to transfers of cattle to an abattoir.

Penalty: \$1,000.

Cattle processors—additional particulars for monthly returns

19. A processor of cattle must include the following additional particulars in a monthly return:

- (a) the month to which the return relates; and
- (b) the hot carcase weight of the cattle (except bobby calves) slaughtered by the processor during the month;
- (c) the hot carcase weight of the bobby calves slaughtered by the processor during the month;
- (d) the amount of levy payable on the cattle and bobby calves; and

- (e) if cattle transaction levy is payable in relation to some or all of the cattle or bobby calves:
 - (i) the name and address of the proprietor of the abattoir where the cattle or bobby calves were slaughtered; and
 - (ii) the number of cattle on which the levy is payable; and
 - (iii) the number of bobby calves on which the levy is payable; and
 - (iv) the total amount of levy payable on that number of cattle and bobby calves.

Cattle processors—records

20. A processor who is required to lodge a return must keep the following records about the cattle slaughtered or delivered for slaughter at the abattoir each month:

- (a) in the case of cattle on which levy under the Production Levy Act is payable—records of the number of cattle and bobby calves slaughtered; and
- (b) in the case of cattle on which levy under the Transaction Levy Act is payable:
 - (i) records of the number of cattle and bobby calves purchased or delivered for slaughter; and
 - (ii) records of the number of cattle condemned or rejected as being unfit for human consumption;
- (c) any statement under subregulation 12 (1) given to the producer in relation to the month.

Penalty: \$1,000.

Statement to be given if cattle transaction levy not payable

21. (1) If cattle are delivered to a processor as mentioned in paragraph 5 (2) (d) of the *Cattle Transaction Levy Act 1990*, the person on whose behalf the cattle are delivered must give the processor a statement setting out the following information:

- (a) the name and business address of the person on whose behalf the cattle are delivered; and
- (b) the number of cattle delivered (except bobby calves, dairy cattle and dairy bobby calves);
- (c) the number of bobby calves delivered; and

- (d) the number of dairy cattle delivered (except dairy bobby calves);
- (e) the number of dairy bobby calves delivered;
- (d) the number of cattle (including dairy cattle) on which levy is not imposed; and
- (e) the number of bobby calves (including dairy bobby calves) on which levy is not imposed.

(2) The person on whose behalf the cattle are delivered to the processor must keep records of:

- (a) the number of cattle or bobby calves purchased by the person; and
- (b) for each purchase:
 - (i) the name and address of the vendor or agent through whom the cattle or bobby calves were purchased; and
 - (ii) the date of the purchase; and
 - (iii) the number of cattle or bobby calves purchased.

Penalty: \$1,000.

Records to be kept by persons who deal in cattle

22. (1) A person who is liable to pay an amount of levy or charge as a result of dealing in cattle must keep accounting records of the dealing.

(2) The records and accounts specified in subregulation (1) must contain sufficient information to enable the person to verify to the Secretary particulars and information that the person must give to the Secretary under these Regulations.

Cattle sold with real property

23. (1) If the ownership of cattle changes under a contract for the sale of an interest in real property inclusive of cattle on the property and the contract does not specify the number of cattle sold, then, for the purpose of enabling the calculation of the amount of levy under the Transaction Levy Act payable because of the change of ownership, the person to whom ownership in the cattle has passed must give an ownership statement of the number of cattle sold under the contract:

- (a) if the interest in real property is sold through an agent—to the agent; or

(b) in any other case—to the Secretary.

(2) An ownership statement must include:

- (a) the name and address of the person giving the statement; and
- (b) the name and address of the vendor.

(3) If an agent receives an ownership statement, the agent must send it to the Secretary.

Proprietors of abattoirs—additional particulars for monthly returns

24. (1) The proprietor of an abattoir must include the following additional particulars in a monthly return:

- (a) the month to which the return relates; and
- (b) the number of carcasses of cattle slaughtered; and
- (c) the number of carcasses of sheep slaughtered; and
- (d) the number of carcasses of lambs slaughtered; and
- (e) the number of carcasses of goats slaughtered; and
- (f) the number of carcasses of calves slaughtered; and
- (g) the number of carcasses of bobby calves slaughtered; and
- (h) the number of carcasses of buffaloes slaughtered; and
- (i) the amount of levy payable on that number of carcasses.

(2) In subregulation (1):

“carcase” does not include a carcase:

- (a) that, under a law of the Commonwealth or of a State or Territory, is condemned or rejected by an inspector as being unfit for human consumption; or
- (b) that has been slaughtered for consumption by:
 - (i) the owner of the carcase; or
 - (ii) members of his or her family; or
 - (iii) his or her employees.

[Note: For penalty, see section 24 of the Collection Act.]

Owners of slaughtered live-stock—records

25. The proprietor of an abattoir, or a person who causes live-stock to be slaughtered at an abattoir of which another person is the proprietor, must keep records showing, for the carcasses of live-stock slaughtered at the abattoir during each month:

- (a) the number of sheep carcasses (excluding carcasses referred to in paragraph (e) or (f));
- (b) the number of lamb carcasses (excluding carcasses referred to in paragraph (e) or (f));
- (c) the number of goat carcasses (excluding carcasses referred to in paragraph (e) or (f));
- (d) the number of buffalo carcasses (excluding carcasses referred to in paragraph (e) or (f));
- (e) the number of carcasses of each kind of live-stock that, under a law of the Commonwealth or of a State or Territory, were condemned or rejected by an inspector as being unfit for human consumption; and
- (f) the number of carcasses of each kind of live-stock slaughtered for consumption by:
 - (i) the owner of the live-stock; or
 - (ii) members of his or her family; or
 - (iii) his or her employees.

Penalty: \$1,000.

Statement to be furnished at request of proprietor

26. A person who, during a month, causes live-stock to be slaughtered at an abattoir of which another person is the proprietor must, when requested in writing by the proprietor, give the proprietor a statement setting out the information required to be recorded by the person under regulation 24 for the carcasses of the live-stock slaughtered.

Penalty: \$500.

Records—5 year retention period

27. A person required to keep records under these Regulations must retain the records for at least 5 years.

Penalty: \$1,000.

NOTE

1. Notified in the *Commonwealth of Australia Gazette* on _h 1991. 28 June/