

## CATTLE SLAUGHTER LEVY COLLECTION.

## No. 8 of 1960.

An Act relating to the Collection of Levy under the  
*Cattle Slaughter Levy Act 1960.*

[Assented to 10th May, 1960.]

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

1. This Act may be cited as the *Cattle Slaughter Levy Collection Act 1960.* Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

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

4. The amount of levy upon the slaughter of any cattle is due for payment upon the expiration of twenty-eight days after the last day of the month in which the cattle are slaughtered. Due date of payment.

5.—(1.) For the better securing of the payment of levy, the proprietor of an abattoir at which cattle owned by another person are slaughtered is liable to pay to the Commonwealth an amount equal to any levy upon 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 cattle 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, cattle 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 upon the slaughter of the cattle.

## (4.) Where—

- (a) any levy payable by a person upon the slaughter of any cattle 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 upon the slaughter at that abattoir of cattle 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 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, by reason of special circumstances, it would 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 upon the slaughter of any cattle shall be read as including a reference to an amount that has become payable by way of penalty under sub-section (1.) of section seven of this Act by reason of default in payment of levy upon the slaughter of those cattle.

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

Recovery of  
levy.

- (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, a statement or averment in the complaint, claim or declaration of the plaintiff is evidence of the matter so stated or averred.

7.—(1.) Where the liability of a person to pay any levy is not discharged on or before the date when 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.

Penalty for  
non-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 upon the slaughter of 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 which in his discretion he thinks sufficient, remit the whole or a part of an amount payable under this section.

8.—(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 in a material particular.

Offences  
relating to  
returns, &c.

Penalty: One hundred and fifty pounds.

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

Access to  
books, &c.

9.—(1.) For the purposes of this Act, an officer authorized by the Minister in that behalf shall at all times have full and free access to all buildings and places and all books, documents and other papers and may make extracts from and copies of any books, documents or papers.

(2.) A person shall not obstruct or hinder an officer acting in pursuance of an authority under this section.

Penalty: Fifty pounds.

Regulations.

10. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are 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—

- (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 to the Secretary to the Department of Primary Industry;
  - (c) requiring persons causing cattle to be slaughtered at an abattoir of which another person is the proprietor to furnish to the proprietor returns or information relating to cattle so slaughtered;
  - (d) providing for the registration of abattoirs; and
  - (e) prescribing penalties not exceeding One hundred pounds for offences against the regulations.
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