



Cattle Transactions Levy Act 1997

No. 213, 1997



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An Act to impose a levy on certain transactions and other dealings involving cattle, and for purposes dealing with the imposition of the levy

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An Act to impose a levy on certain transactions and other dealings involving cattle, and for purposes dealing with the imposition of the levy

[Assented to 17 December 1997]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Cattle Transactions Levy Act 1997*.

2 Commencement

This Act commences at the commencement of Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

3 Definitions

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

AAHC means the Australian Animal Health Council Limited,
A.C.N. 071-890-956.

bobby calf means a bovine animal (other than a buffalo or a head of lot-fed cattle):

- (a) which has been slaughtered and the dressed weight of whose carcase did not or does not exceed 40kg; or
- (b) which has not been slaughtered but which, at the time of the leviable transaction or other dealing, had or has a liveweight that did not or does not exceed 80kg; or
- (c) which has not been slaughtered or had its liveweight determined at the time of the leviable transaction or other dealing but which, in the opinion of the person responsible, in accordance with subsection (2), for sending the levy, would, if slaughtered at that time, have constituted or constitute a carcase whose dressed weight would not have exceeded or would not exceed 40kg.

cattle means bovine animals other than buffalo.

commencement time means the time when this Act commences.

dairy cattle means cattle 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 above, bulls, calves and replacement heifers.

leviable bobby calf means a bobby calf to which subsection 7(4) 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.

lot-fed cattle means cattle that are, or are likely to be, used in the production of grain-fed beef.

marketing body has the same meaning as in Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

National Cattle Disease Eradication Account means:

- (a) the trust account called the National Cattle Disease Eradication Trust Account continued in existence by section 4 of the *National Cattle Disease Eradication Trust Account Act 1991*; or
- (b) the reserve called the National Cattle Disease Eradication Reserve established by section 4 of the *National Cattle Disease Eradication Reserve Act 1991*.

research body has the same meaning as in Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

- (2) For the purposes of the definition of **bobby calf** in subsection (1), if an amount equal to the amount of levy is required to be paid to the Commonwealth by a person (the **relevant person**) other than the person primarily liable for the payment of levy, the person responsible for sending the levy is taken to be the relevant person.
- (3) Unless the contrary intention appears, a word or expression has the same meaning in this Act as it has in the *Primary Industries Levies and Charges Collection Act 1991*.

4 Determining the weight of a carcase

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.

5 Related companies

For the purposes of this Act, the question whether companies were or are related to each other is to be determined in the same manner as the question whether 2 corporations are related to each other is determined under the Corporations Law.

6 Imposition of levy

- (1) Subject to subsections (2), (3) and (4), levy is imposed on:
 - (a) each transaction entered into after the commencement time by which the ownership of cattle is transferred from one person to another; or
 - (b) the delivery after the commencement time of cattle to a processor otherwise than because of a sale to the processor; or
 - (c) the slaughter by a processor after the commencement time of cattle purchased by the processor and held for a period of more than 60 days after the day of the purchase and before the day of the slaughter; or
 - (d) the slaughter by a processor after the commencement time of cattle in respect of which levy would not be payable under paragraph (a), (b) or (c).
- (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 was or 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 were or are acquired by that person; and
 - (ii) the cattle are afterwards 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 changed or 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 70-100(1) of the *Income Tax Assessment Act 1997*; or
 - (g) on a leviable bobby calf on which levy has already been paid; or
 - (h) in such other circumstances (if any) as are prescribed.
- (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) If cattle are delivered to a processor, otherwise than because 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 (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 taken to have been delivered to the processor immediately before their slaughter.

7 Rate of levy

- (1) The rate of levy imposed on each head of cattle (other than a head of lot-fed cattle or a leviable bobby calf) is the sum of the following amounts:
 - (a) \$2.16 or, if another amount (not exceeding \$6.50) is prescribed by the regulations, the other amount, for the purpose of payment to the marketing body;
 - (b) 72 cents or, if another amount (not exceeding \$2.00) is prescribed by the regulations, the other amount, for the purpose of payment to the research body;
 - (c) 17 cents or, if another amount (not exceeding \$4.00) is prescribed by the regulations, the other amount, for the purpose of payment to the National Cattle Disease Eradication Account;
 - (d) 13 cents or, if another amount (not exceeding 50 cents) is prescribed by the regulations, the other amount, for the purpose of payment to the AAHC.

- (2) The rate of levy imposed on each head of cattle that is a leviable bobby calf is the sum of the following amounts:
 - (a) 48 cents or, if another amount (not exceeding \$1.90) is prescribed by the regulations, the other amount, for the purpose of payment to the marketing body;
 - (b) 16 cents or, if another amount (not exceeding 40 cents) is prescribed by the regulations, the other amount, for the purpose of payment to the research body;
 - (c) the prescribed amount (not exceeding 20 cents), if any, for the purpose of payment to the National Cattle Disease Eradication Account;
 - (d) the prescribed amount (not exceeding 50 cents), if any, for the purpose of payment to the AAHC.

- (3) The rate of levy imposed on each head of lot-fed cattle is the sum of the following amounts:

- (a) \$2.16 or, if another amount (not exceeding \$6.50) is prescribed by the regulations, the other amount, for the purpose of payment to the marketing body;
 - (b) 72 cents or, if another amount (not exceeding \$2.00) is prescribed by the regulations, the other amount, for the purpose of payment to the research body;
 - (c) 17 cents or, if another amount (not exceeding \$4.00) is prescribed by the regulations, the other amount, for the purpose of payment to the National Cattle Disease Eradication Account;
 - (d) 13 cents or, if another amount (not exceeding 50 cents) is prescribed by the regulations, the other amount, for the purpose of payment to the AAHC.
- (4) For the purposes of subsection (1), a cow with a calf at foot are together taken to constitute a single head of cattle.

8 Who pays the levy

- (1) Levy imposed on a transaction by paragraph 6(1)(a) is payable by the person who owned the cattle immediately before the transaction was entered into.
- (2) Levy on a delivery of cattle by paragraph 6(1)(b) is payable by the person who owned the cattle immediately before the delivery.
- (3) Levy imposed on the slaughter of cattle by paragraph 6(1)(c) or 6(1)(d) is payable by the person who owned the cattle at the time of the slaughter.

9 Regulations

- (1) The Governor-General may make regulations 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.

Section 9

- (2) The Minister may, by notice in the *Gazette*, declare a body to be the body whose recommendations about the amount to be prescribed for the purposes of paragraph 7(1)(a), 7(1)(b), 7(1)(d), 7(2)(a), 7(2)(b), 7(2)(d), 7(3)(a), 7(3)(b) or 7(3)(d) are to be taken into consideration under subsection (3).
- (3) If a declaration is in force under subsection (2), the Governor-General's power to make regulations for the purposes of the paragraph to which the declaration relates is exercisable only on the advice of the Executive Council, given after the Council has taken into consideration any recommendations about the amount made to the Minister by the body specified in the declaration in relation to that paragraph.

*[Minister's second reading speech made in the—
House of Representatives on 1 October 1997
Senate on 29 October 1997]*

(150/97)

