



Live-stock Transactions Levy Act 1997

No. 215, 1997



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

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[Assented to 17 December 1997]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Live-stock 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.

commencement time means the time when this Act commences.

lamb means a sheep that has not cut a permanent incisor tooth.

levy means levy imposed by this Act.

live-stock means sheep, lambs and goats.

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

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

sheep does not include lambs.

slaughter means slaughter at an abattoir for human consumption.

- (2) 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 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.

5 Imposition of levy

- (1) Subject to subsections (2) and (3), levy is imposed:

- (a) on each transaction entered into after the commencement time by which the ownership of live-stock is transferred from one person to another; or
 - (b) on the delivery after the commencement time of live-stock to a processor otherwise than because of a sale to the processor; or
 - (c) on the slaughter by a processor after the commencement time of live-stock purchased by the processor and held for a period of more than 30 days after the day of the purchase and before the day of the slaughter; or
 - (d) on the slaughter by a processor after the commencement time of live-stock 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 live-stock at auction to the vendor; or
 - (b) on the sale or delivery of live-stock between related companies, unless the company buying or taking delivery was or is a processor; or
 - (c) on the delivery of live-stock to a processor for slaughter on behalf of the person delivering the live-stock if:
 - (i) the delivery occurs within 14 days after the live-stock were or are acquired by the person; and
 - (ii) the live-stock are afterwards slaughtered; and
 - (iii) the person continues to own the live-stock immediately after their hot carcase weight would normally be determined; or
 - (d) on the sale or delivery of live-stock to a processor, if the live-stock 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
 - (e) in circumstances where the ownership of the live-stock 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

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- (ii) by devolution on the death of the owner of the live-stock; or
 - (iii) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*; or
 - (f) in such other circumstances (if any) as are prescribed.
- (3) If live-stock 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 live-stock:
- (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.

6 Rate of levy on sheep

- (1) The rate of levy imposed on each head of sheep is the sum of the following amounts:
- (a) the prescribed amount (not exceeding 40 cents), for the purpose of payment to the marketing body;
 - (b) the prescribed amount (not exceeding 12 cents), for the purpose of payment to the research body;
 - (c) the prescribed amount (not exceeding 15 cents), for the purpose of payment to the AAHC.
- (2) For the purposes of subsection (1), a ewe with a lamb at foot are together taken to constitute a single head of sheep.

7 Rate of levy on lambs

The rate of levy imposed on each head of lambs (other than a lamb to which subsection 6(2) applies) is the sum of the following amounts:

- (a) the prescribed amount (not exceeding 90 cents), for the purpose of payment to the marketing body;

- (b) the prescribed amount (not exceeding 37 cents), for the purpose of payment to the research body;
- (c) the prescribed amount (not exceeding 15 cents), for the purpose of payment to the AAHC.

8 Rate of levy on goats

- (1) The rate of levy imposed on each head of goats is the sum of the following amounts:
 - (a) the prescribed amount (not exceeding \$1.02), for the purpose of payment to the marketing body;
 - (b) the prescribed amount (not exceeding 25 cents), for the purpose of payment to the research body;
 - (c) the prescribed amount (not exceeding 15 cents), for the purpose of payment to the AAHC.
- (2) For the purposes of subsection (1), a nanny-goat with a kid at foot are together taken to constitute a single head of goats.

9 Who pays the levy

- (1) Levy imposed on a transaction by paragraph 5(1)(a) is payable by the person who owned the live-stock immediately before the transaction was entered into.
- (2) Levy imposed on a delivery of live-stock by paragraph 5(1)(b) is payable by the person who owned the live-stock immediately before the delivery.
- (3) Levy imposed on the slaughter of live-stock by paragraph 5(1)(c) or 5(1)(d) is payable by the person who owned the live-stock at the time of the slaughter.

10 Regulations

- (1) The Governor-General may make regulations prescribing matters:
 - (a) required or permitted by this Act to be prescribed; or

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- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.
- (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 6(1)(a), 6(1)(b), 6(1)(c), 7(a), 7(b), 7(c), 8(a), 8(b) or 8(c) 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 the paragraph.

11 Cessation of operation of Act

This Act, unless sooner repealed, ceases to be in force at the end of 2 years after the commencement time.

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

(162/97)
