

## CATTLE SLAUGHTER LEVY (SUSPENSION).

## No. 49 of 1961.

An Act to Revoke the Imposition of Cattle Slaughter Levy in respect of a certain Period, and for purposes connected therewith.

[Assented to 12th October, 1961.]

**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 (Suspension) Act 1961*. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
- 3.—(1.) In this Act, “the period of suspension” means the period from and including the fourteenth day of October, One thousand nine hundred and sixty, to and including the thirteenth day of October, One thousand nine hundred and sixty-one. Interpretation.  
 (2.) Expressions used in this Act have the same meanings as those expressions have in the *Cattle Slaughter Levy Act 1960*.
4. The levy imposed by the *Cattle Slaughter Levy Act 1960* is not imposed, and shall be deemed not to have been imposed, in respect of the slaughter of cattle during the period of suspension. Revocation of levy in respect of a certain period.
- 5.—(1.) Where a person (whether as proprietor of an abattoir or otherwise) has paid an amount to the Commonwealth in respect of levy upon the slaughter of cattle slaughtered during the period of suspension, the Commonwealth is liable to refund that amount to that person. Refund of levy.  
 (2.) Amounts required for the making of refunds under this section are payable out of the Cattle and Beef Research Trust Account established by the *Cattle and Beef Research Act 1960–1961*.

Liability of proprietors of abattoirs.

6. Where a person who was the owner of cattle that have been slaughtered at an abattoir during the period of suspension has paid to the proprietor of the abattoir an amount in respect of levy upon the slaughter of those cattle, the proprietor is liable to repay that amount to that person.

Liability of purchaser of cattle.

7.—(1.) Subject to this section, where—

- (a) after the thirtieth day of June, One thousand nine hundred and sixty, and before or during the period of suspension a person has purchased any cattle (whether at auction or otherwise);
- (b) the cattle have been slaughtered during the period of suspension and levy would, but for this Act, have been imposed in respect of the slaughter; and
- (c) the terms or conditions of the purchase provided for a deduction or allowance in favour of the purchaser of an amount in respect of levy and the purchaser has not waived his right to the deduction or allowance,

the purchaser is liable to pay to the vendor an amount equal to the amount of the deduction or allowance.

(2.) Where, under the terms and conditions upon which a purchase referred to in the last preceding sub-section was made, the purchase money was payable to an agent of the vendor—

- (a) the last preceding sub-section operates as if the reference to the vendor were a reference to that agent; and
- (b) the amount that is, by virtue of the last preceding paragraph, payable to the agent shall, as between the agent and the vendor, be deemed to be part of the sale price of the cattle.

Saving of certain rights.

8. Nothing in this Act shall be taken to prejudice the right of a person who has sold cattle before the fourteenth day of October, One thousand nine hundred and sixty-one, to recover from the purchaser the full amount payable under the contract of sale, without any deduction or allowance in respect of levy that was not provided for in the terms or conditions of the sale.

Recovery of amounts.

9. An amount that a person is liable to pay to another person under this Act may be sued for and recovered by that other person as a debt in a court of competent jurisdiction.