Pig Slaughter Levy Collection

No. 29 of 1971

An Act relating to the Collection of Levy under the Pig Slaughter Levy Act 1971.

[Assented to 17 May 1971]

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 Pig Slaughter Levy Collection Act 1971. short title.
- 2. This Act shall come into operation on the date fixed by Proclamation Commence-under section 2 of the Pig Slaughter Levy Act 1971.
 - 3. In this Act, unless the contrary intention appears—

Definitions.

- "authorized person" means—
 - (a) a person appointed by the Minister, by instrument in writing, to be an authorized person for the purposes of the provision in which the expression occurs; or
 - (b) a person included in a class of persons appointed by the Minister, by instrument in writing, to be authorized persons for the purposes of the provision in which the expression occurs;

- "month" means one of the twelve months of the year;
- "occupier", in relation to premises, includes the person in charge of the premises;
- "regular purchaser for slaughter" means a person who carries on a business in the course of which he purchases pigs exclusively or principally for the purpose of slaughter by himself or on his behalf;
- "the Secretary" means the Secretary to the Department of Primary Industry.

Certain

4. The provisions of this Act that apply to or in relation to proprovisions to bind the Crown prietors of abattoirs bind the Crown in right of a State.

Due date of payments.

5. Levy on the slaughter of any pig is due for payment upon the expiration of twenty-eight days after the last day of the month in which the pig is slaughtered.

Liability of proprietor of abattoir.

- **6.**—(1.) For the better securing of the payment of levy, the proprietor of an abattoir at which pigs owned by another person are slaughtered is liable to pay to the Commonwealth an amount equal to any levy on 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.
- (2.) The proprietor of an abattoir at which pigs 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 that 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, pigs 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 on the slaughter of the pigs.
 - (4.) Where—
 - (a) any levy payable by a person on the slaughter of any pigs 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 on the slaughter at that abattoir of pigs owned by that person, that person is discharged from liability to pay that 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 in writing by or on behalf of the Minister that the Minister requires that person to pay direct to the Commonwealth any 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 that levy as has not previously been discharged by virtue of sub-section (5.) of this section.
- (8.) Where the Minister is satisfied that it would, by reason of special circumstances, 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 levy on the slaughter of any pigs shall be read as including a reference to an amount that has become payable by way of penalty under sub-section (1.) of the next succeeding section by reason of default in payment of levy on the slaughter of those pigs.
- 7.—(1.) Where the liability of a person to pay levy is not discharged Penalty for non-payment. at or before the time when that levy is payable, there is payable by that person to the Commonwealth by way of penalty, in addition to that levy, an amount calculated at the rate of ten per centum per annum upon that levy or upon that part of that levy from time to time remaining unpaid, to be computed from the time when that levy became payable.

(2.) Where—

- (a) the proprietor of an abattoir has received from another person an amount in respect of levy payable by that other person on the slaughter of any pig at that abattoir; and
- (b) that levy is due for payment but has not been paid in full to the Commonwealth,

there is payable by the proprietor to the Commonwealth by way of penalty, in addition to the amount of that levy, an amount calculated at the rate of ten per centum per annum upon the amount so received by him, less any part of that levy paid by him on behalf of that other person, to be computed from the time when that levy became payable or from the time when he received that amount, whichever is the later.

- (3.) The Minister or, subject to the next succeeding sub-section, an authorized person may, in a particular case, for reasons that the Minister or the authorized person, as the case may be, in his discretion thinks sufficient, remit the whole or a part of an amount payable under this section.
- (4.) A remission granted under the last preceding sub-section by an authorized person shall not exceed Ten dollars.

Recovery of levy.

- 8.—(1.) The following amounts may be recovered by the Commonwealth as debts due to the Commonwealth:—
 - (a) levy that is payable;
 - (b) an amount that is payable to the Commonwealth under section 6 of this Act; and
 - (c) an amount that is payable by way of penalty under the last preceding section.
- (2.) In proceedings for the recovery of an amount referred to in the last preceding sub-section, an averment or statement in the complaint, claim or declaration of the plaintiff is evidence of the matter so averred or stated.

Deduction of amount of levy from purchase price payable by slaughterers.

- 9.—(1.) Where a contract is made, whether at auction or otherwise, by which a person sells or agrees to sell pigs to a person whose name is, at the time of the making of the contract, included in the List of Recognized Slaughterers kept under the next succeeding section, the amount that would, but for this section, be the price payable under the contract shall be deemed to be reduced for all purposes (including, in the case of a contract made through an agent of the vendor, the settlement of accounts between the agent and the vendor) by an amount ascertained by multiplying an amount equal to the amount per pig that is the rate of the levy in force at the date of the contract by the number of the pigs comprised in the contract.
- (2.) Where a contract referred to in the last preceding sub-section makes specific provision for a deduction by, or allowance to, the purchaser in respect of levy, so much of the reduction provided for in that sub-section as does not exceed the amount of that deduction or allowance shall not be made.

List of Recognized Slaughterers.

- 10.—(1.) The Secretary shall cause to be kept a list to be known as the List of Recognized Slaughterers.
 - (2.) The Secretary shall—
 - (a) cause to be entered in the List of Recognized Slaughterers the name and business address of every person as to whom the Secretary is satisfied that he is, or is about to become, a regular purchaser for slaughter;
 - (b) cause the removal from the list of the name and business address of any person as to whom the Secretary is satisfied that he is not, and is not about to become, a regular purchaser for slaughter;

- (c) cause to be made such alterations as appear to him to be necessary to the names and business addresses appearing in the list; and
- (d) make such arrangements for publishing the list, and alterations to the list, as he thinks necessary or desirable for the purposes of this Act.

11.—(1.) A person shall not—

(a) in or in connexion with an application for the inclusion of his List of name in the List of Recognized Slaughterers, make a statement Slaughterers. or furnish information that is false in a material particular; or

(b) falsely represent himself to be a person whose name is, or was at any time, included in the List of Recognized Slaughterers.

Penalty: Two hundred dollars.

(2.) Where a person whose name is included in the List of Recognized Slaughterers ceases to be a regular purchaser for slaughter, he shall forthwith give notice in writing to the Secretary that he has so ceased.

Penalty, for any contravention of this sub-section: Fifty dollars.

12. In all proceedings—

(a) a certificate under the hand of the Secretary or of an authorized List of Recognized person certifying to the inclusion or non-inclusion of a particular Slaughterers. name, or name and business address, in the List of Recognized Slaughterers as at a specified date is evidence of the matter certified; and

Evidence of

- (b) a document purporting to be such a certificate shall, unless the contrary is proved, be taken to be such a certificate and to have been duly given.
- 13.—(1.) Where a person is, at the commencement of this Act, carrying Information asto abattoirs. on business as the proprietor of an abattoir, he shall, within fourteen days after the commencement of this Act, inform the Secretary in writing that he is so carrying on business and shall furnish to the Secretary such information with respect to the abattoir as the Secretary requires.

(2.) A person who, after the commencement of this Act, commences to carry on business as the proprietor of an abattoir shall, within fourteen days after so commencing, inform the Secretary in writing that he has so commenced to carry on business and shall furnish to the Secretary such information with respect to the abattoir as the Secretary requires.

Penalty: Two hundred dollars.

14.—(1.) A person shall not—

Offences.

- (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 or misleading in a material particular.

Penalty: Two hundred dollars.

(2.) A prosecution for an offence against this section may be commenced at any time within three years after the commission of the offence.

Access to

- 15.—(1.) An authorized person may, with the consent of the occupier of any premises, enter the premises for the purpose of exercising the functions of an authorized person under this section.
- (2.) Where an authorized person has reason to believe that there are on any premises books, documents or papers relating to the slaughter of pigs in respect of which levy is, or may be, payable, the authorized person may make application to a Justice of the Peace for a warrant authorizing the authorized person to enter the premises for the purpose of exercising the functions of an authorized person under this section.
- (3.) If, on an application under the last preceding sub-section, the Justice of the Peace is satisfied, by information on oath—
 - (a) that there is reasonable ground for believing that there are on the premises to which the application relates any books, documents or papers relating to the slaughter of pigs in respect of which levy is, or may be, payable; and
 - (b) that the issue of the warrant is reasonably required for the purposes of this Act,

the Justice of the Peace may grant a warrant, in accordance with the prescribed form, authorizing the authorized person, with such assistance as he thinks necessary, to enter the premises, during such hours of the day or night as the warrant specifies or, if the warrant so specifies, at any time, if necessary by force, for the purpose of exercising the functions of an authorized person under this section.

- (4.) Where an authorized person has entered any premises in pursuance of sub-section (1.) of this section or in pursuance of a warrant granted under the last preceding sub-section, he may exercise the functions of an authorized person under this section.
- (5.) A person shall not, without reasonable excuse, obstruct or hinder an authorized person acting in pursuance of a warrant granted under sub-section (3.) of this section or in pursuance of the last preceding subsection.
 - Penalty: Two hundred dollars.
- (6.) The functions of an authorized person under this section are to search for, inspect, take extracts from and make copies of any books, documents or papers relating to the slaughter of pigs in respect of which levy is, or may be, payable.

Regulations.

16. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed, or necessary or convenient to be prescribed for carrying

out or giving effect to this Act or for facilitating the collection or recovery of any debt due 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 keep records relating to the slaughter of pigs for sale for human consumption;
- (c) requiring the proprietors of abattoirs to furnish returns or information relating to the abattoirs to such persons as are prescribed; and
- (d) prescribing penalties not exceeding a fine of Two hundred dollars for offences against the regulations.