

SCHEDULE 3

Levies

Cattle, sheep and pigs

Levy on cattle, sheep and pigs

- 1.—(1) An occupier of a slaughterhouse must pay levy on all cattle, sheep and pigs slaughtered.
(2) Any person who exports live cattle, sheep or pigs must pay levy.

Basis for calculation of levy

2. The levy is based on the number of animals slaughtered or exported.

Composition of levy

3. The levy consists of two parts; the producer levy and the slaughter or export levy.

Deduction of producer levy

4. When a slaughterer or exporter buys an animal for slaughter or export the producer levy must be deducted from the price paid, and held in trust for Quality Meat Scotland.

Slaughter by non-owners

5. If a slaughterer slaughters an animal without buying it, the owner must be charged both the producer levy and the slaughter levy, which are to be held in trust for Quality Meat Scotland.

Failure to hold levy in trust

6. It is an offence knowingly to fail to place the levies specified in 4 or 5 into an individual bank account where they are identified as being held in trust for Quality Meat Scotland.

Maximum rate of producer levy

7. The maximum rate of producer levy is in accordance with the following table—

<i>Producer levy</i>	<i>Maximum rate of levy per head</i>
Cattle (except calves)	£5.25
Calf(a)	£0.50
Sheep	£0.60
Pigs	

- (a) for these purposes a calf is an animal under six months old (in the case of an exported animal) or an animal with a dressed slaughter weight of less than 68kg.

Maximum rate of slaughterer or exporter levy

8. The maximum rate of slaughterer or exporter levy is in accordance with the following table—

<i>Slaughterer or exporter levy</i>	<i>Maximum rate of levy per head</i>
Cattle (except calves)	£1.75
Calf(a)	£0.50
Sheep	£0.20
Pigs	£0.275

- (a) for these purposes a calf is an animal under six months old (in the case of an exported animal) or an animal with a dressed slaughter weight of less than 68kg.

Exceptions and reductions

9.—(1) Levy is not payable for animals imported from another member State and slaughtered within 3 months in the case of cattle and 2 months in the case of pigs or sheep.

(2) Levy is not payable if an animal is subject to compulsory slaughter or the entire carcass is declared unfit for human consumption by the official veterinarian.

(3) Quality Meat Scotland may make provision for a reduction of the slaughter levy and export levy to cover the administrative costs of the slaughterer or exporter in administering the levy.

Returns by slaughterhouse occupiers

10.—(1) An occupier of a slaughterhouse must notify Quality Meat Scotland by the end of each Wednesday, of the number of animals subject to levy slaughtered in the previous week up to the end of Sunday, broken down into types of animal.

(2) If an occupier estimates that the total number of animals that will be slaughtered will be fewer than 25 each week, he may apply to Quality Meat Scotland to be registered as a small operator; and if Quality Meat Scotland agrees to so register him, he must notify Quality Meat Scotland on or before the 15th day of each month of the number of animals subject to levy slaughtered in the previous month broken down into types of animal.

(3) Failure to comply with this paragraph is an offence.

Payment of levy by slaughterhouse occupiers

11.—(1) An occupier of a slaughterhouse must pay Quality Meat Scotland the levy due for animals slaughtered on a monthly basis.

(2) Levy payments must be received by cleared funds within 30 days from the end of each month.

Payment of the by exporters

12.—(1) An exporter must notify Quality Meat Scotland, within 30 days of the end of the month, of the number of animals exported in that month, and failure to do so is an offence.

(2) Levy payments must be received by cleared funds within 30 days from the end of each month.

Enforcement

13.—(1) A person appointed by Quality Meat Scotland may, on producing a duly authenticated document showing authority if required, enter any slaughterhouse at any reasonable hour to check any records to ensure that the correct levy has been paid.

(2) It is an offence to obstruct any person acting under this paragraph or to fail to produce records on demand.