

SCHEDULE 3

Levies

PART 2

Cattle, sheep and pigs

Levy on cattle, sheep and pigs

3.—(1) A person who is the occupier of a slaughterhouse (“the slaughterer”) must pay a levy on all cattle, sheep and pigs slaughtered.

(2) Any person who exports live cattle, sheep or pigs (“an exporter”) must pay a levy.

(3) The levy is based on the number of animals slaughtered or exported.

(4) The levy consists of two parts, the producer levy and the slaughter or export levy.

(5) The Agriculture and Horticulture Development Board 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.

(6) If a slaughterer or exporter buys an animal for slaughter or export, he must deduct the producer levy from the price he pays, and hold it on trust for the Board.

(7) If a slaughterer slaughters an animal without buying it, he must charge the owner both the producer levy and the slaughter levy, and hold it on trust for the Board.

(8) The maximum rate of levy is in accordance with the following table.

Maximum levy for cattle, sheep and pigs

<i>Levy category</i>	<i>Maximum rate of levy per head (£)</i>
Cattle (except producer calves):	5.25
slaughterer	1.75
exporter	1.75
Calves(a):	0.50
producer	0.50
slaughterer	0.50
exporter	0.50
Pigs:	1.075
producer	0.275
slaughterer	0.275
exporter	0.275
Sheep:	0.60
producer	0.60

(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 68 kg (in the case of slaughtered animal).

Status: This is the original version (as it was originally made).

<i>Levy category</i>	<i>Maximum rate of levy per head (£)</i>
slaughterer	0.20
exporter	0.20

(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 68 kg (in the case of slaughtered animal).

Exceptions

4.—(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.

Returns by a slaughterhouse occupier

5.—(1) An occupier of a slaughterhouse must notify the Agriculture and Horticulture Development Board, 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 the Board to be registered as a small operator; and if the Board agrees to so register him, he must notify the Board 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 notify in accordance with this paragraph is an offence.

Payment of the levy by slaughterhouse occupiers

6. An occupier must pay the levy due for animals slaughtered in any month within 15 days from the end of that month.

Returns and payment of the levy by exporters

7.—(1) An exporter must notify the Agriculture and Horticulture Development Board, within 30 days of the end of the month, of the number of animals exported in the previous month, and failure to do so is an offence.

(2) He must pay the levy on invoice.

Enforcement

8.—(1) A person appointed by the Agriculture and Horticulture Development Board may, on producing a duly authenticated document showing his 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.