



February 2024

Modernising the agricultural levies legislation

4.33 Goat slaughter levy

This fact sheet provides an overview of the goat slaughter levy as set out in the draft:

- Primary Industries (Excise) Levies Regulations
- Primary Industries Levies and Charges Collection Rules
- Primary Industries Levies and Charges Disbursement Rules.

These regulations and rules are part of a draft legislative framework and are provided for consultation and feedback. They can be accessed via the [Have Your Say website](#). The biosecurity protection levy is not established by this draft framework.

Under the current legislation, the livestock slaughter levy applies to goats, sheep and lambs. The draft legislation does not include a livestock slaughter levy; instead, it has a stand-alone slaughter levy for goats and another for sheep and lambs. This does not vary the practical operation of the levy, or what the levy would fund. The draft legislation also clarifies that levy only applies when slaughter occurs in Australia, streamlines payment dates and simplifies record-keeping requirements.

Roles and obligations

The current legislation refers to the person collecting the levy as an intermediary. The draft legislation calls these people collection agents. The rules for payments, giving returns and record-keeping are clearly set out for levy payers and collection agents, making it easier to understand what to do.

Imposition of levy

Levy is imposed on the slaughter in Australia at an abattoir of goats for human consumption in or outside Australia.

- A definition of 'goat' has been added to clarify that the levy applies to an animal of the genus *Capra*.
- A reference to 'in Australia' has been added to clarify that levy only applies when slaughter occurs in Australia.
- The words 'in or outside Australia' will make sure that levy is imposed even if the meat is for consumption outside Australia.

Exemption from levy

- 1) Levy is not imposed:
 - a) on the slaughter of goats whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or

- b) on the slaughter of goats for consumption by the owner of the goats, members of the owner's family or the owner's employees.

If you claim an exemption, you must keep records to show how the exemption applies to you.

Rate of levy

The rate of levy on goat slaughter has not changed. GST is not applied to rates. The rates are outlined in Table 1.

Table 1 Rate of levy on goat slaughter

| Goat slaughter levy component | Rate of levy |
|--------------------------------|------------------|
| Marketing | 4 cents per head |
| Research and development (R&D) | 6 cents per head |

Levy payer

The levy imposed on the slaughter of goats is payable by the person who owns the carcasses immediately after their hot carcass weight would normally be determined.

Collecting the levy

The collection agent for the goat slaughter levy is the proprietor of the abattoir where the goats are slaughtered. The collection agent collects and pays the levy to us (the Commonwealth) on behalf of the levy payer.

If the proprietor of the abattoir owns the carcasses immediately after their hot carcass weight would normally be determined, they would pay the levy directly to us.

Payment of levy

The goat slaughter levy is due and payable monthly. In the draft legislation, monthly returns for this levy are due before the end of the next calendar month after the goats were slaughtered.

Example: A monthly return for goats slaughtered in the month of April would be due before the end of 31 May.

Details of what to include in your returns would be outlined on our website and through [Levies Online](#).

Disbursement of levy funds

The goat slaughter levy funds would be disbursed in accordance with the draft Primary Industries Levies and Charges Disbursement Rules. The levy funds would continue to be paid to the same organisation and be used for the same purposes as they are now:

- The marketing and R&D levy components would be paid to the Australian Meat Processor Corporation.

More information

Information on the common elements for levies and charges is in fact sheet *3.1 Draft regulations and rules overview*.

Learn more about [modernising agricultural levies legislation](#).

Email leviestaskforce@aff.gov.au

Acknowledgement of Country

We acknowledge the Traditional Custodians of Australia and their continuing connection to land and sea, waters, environment and community. We pay our respects to the Traditional Custodians of the lands we live and work on, their culture, and their Elders past and present.

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