

Livestock Sales

Frequently Asked Questions



Is duty payable on livestock sales

Duty is payable if you sell cattle, sheep or goats - or their carcasses.

If you sell through an Approved Agent, the agent is liable to pay the duty but may pass the cost on to you. If you are the vendor selling on your own behalf, you are required to pay duty by way of adhesive duty stamps.

These requirements are set out in the *Livestock Disease Control Act 1994*, which provides for Approved Agents, and Chapter 10 of the *Duties Act 2000*.

What rate of duty is payable on sales of cattle?

Duty is payable on the sale of any cattle at the rate of five cents (\$0.05) in every \$20 or part of \$20 of the amount of the purchase money for one head of cattle sold singly, or the total amount of the purchase money of cattle sold in one lot. The maximum amount of duty that can be charged is \$5.00 per head, whether sold singly or as part of a lot.

What rate of duty is payable on sales of cattle carcasses?

Duty on carcasses of cattle is determined by weight:

- Each carcass weighting up to and including 250 kg attracts a flat rate of duty of \$0.90
- Each carcass weighting more than 250 kg attracts a flat rate of duty of \$1.30

What rate of duty is payable on sales of calves?

Duty at a flat rate of \$0.15 a head is payable.

What rate of duty is payable on sales of sheep and goats?

Sales of sheep or goats and carcasses of sheep or goats attract duty at a flat rate of \$0.12 each.

How is duty paid on the sale of cattle, sheep or goats?

Duty on sales by, or through, an Approved Agent is paid to the State Revenue Office via a monthly return.

For all other sales, duty is payable by affixing cattle, sheep or goat duty stamps to the Statement of Sale retained by the purchaser. Duty stamps can be obtained from the State Revenue Office.

Further information

Email returns@sro.vic.gov.au
Telephone 03 9628 6993
Mail GPO Box 1641
Melbourne VIC 3001