**CATTLE COMPENSATION ACT AMENDMENT BILL 1968**

**House of Assembly, 13 August 1968, page 575**

Second reading

**The Hon. D. N. BROOKMAN (Minister of Lands)** obtained leave and introduced a Bill for an Act to amend the Cattle Compensation Act, 1939-1967. Read a first time.

The Hon. D. N. BROOKMAN: I move:

*That this Bill be now read a second time.*

I thank honourable members for their courtesy in allowing me to give the second reading explanation without delay. This will give them an opportunity to examine the Bill with this explanation. Its purpose is to resolve a somewhat anomalous situation that has arisen in relation to the sale of carcasses by organizations that buy cattle for slaughter. In the past these organizations have generally sold these carcasses in a broken-down state and this sale did not attract cattle stamp duty under the Act. However, there is a growing practice of selling whole carcasses to butchers, and as the Act is at present framed this sale of whole carcasses attracts duty. The amendments proposed exempt from duty sales in these circumstances of whole carcasses and in addition relieve the organization from the liability to make returns in relation to these sales but, as a corollary, impose on the organization the onus of demonstrating that in any particular case duty under the Act is not payable.

Mr. CASEY secured the adjournment of the debate.