

## National Standard Costs for Specified Livestock Determination 2019.

This determination may be cited as "The National Standard Costs for Specified Livestock Determination 2019".

This determination is made in terms of section EC 23 of the Income Tax Act 2007. It shall apply to any specified livestock on hand at the end of the 2018-2019 income year where the taxpayer has elected to value that livestock under the national standard cost scheme for that income year.

For the purposes of section EC 23 of the Income Tax Act 2007 the national standard costs for specified livestock for the 2018-2019 income year is as set out in the following table.

**Table**

<b>Kind of Livestock</b>	<b>Category of Livestock</b>	<b>National Standard Cost</b>
		\$
Sheep	Rising 1 year	34.20
	Rising 2 year	24.10
Dairy Cattle	Purchased bobby calves	192.40
	Rising 1 year	430.60
	Rising 2 year	338.40
Beef Cattle	Rising 1 year	368.10
	Rising 2 year	203.60
	Rising 3 year male non-breeding cattle (all breeds)	203.60
Deer	Rising 1 year	92.20
	Rising 2 year	53.50
Goats (Meat and Fibre)	Rising 1 year	28.30
	Rising 2 year	19.40
Goats (Dairy)	Rising 1 year	215.00
	Rising 2 year	50.00
Pigs	Weaners to 10 weeks of age	104.30
	Growing pigs 10 to 17 weeks of age	87.60

This determination is signed by me on the 24<sup>th</sup> day of January 2019.

Rob Wells  
Manager, Technical Standards, OCTC