

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

(As read a first time)

**BOUNTY (AGRICULTURAL TRACTORS AND EQUIPMENT) BILL
1985**

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1985

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
THE SENATE

(Presented pursuant to leave granted and read 1^o, 11 September 1985)

(THE MINISTER FOR INDUSTRY, TECHNOLOGY AND COMMERCE,
SENATOR BUTTON)

A BILL

FOR

An Act to provide for the payment of bounty on the production of certain tractors, tractor cabs and related equipment, and for related purposes

BE IT ENACTED by the Queen, and the Senate and the House of
Representatives of the Commonwealth of Australia, as follows:

PART I—PRELIMINARY

Short title

- 5 **1.** This Act may be cited as the *Bounty (Agricultural Tractors and
Equipment) Act 1985*.

Commencement

- 2.** This Act shall be deemed to have come into operation on 1 July
1985.

10 **General administration of Act**

- 3.** The Comptroller-General has the general administration of this Act.

Interpretation

4. (1) In this Act, unless the contrary intention appears—
- “accounting period”, in relation to a manufacturer of bountiable equipment, has the meaning given by section 9;
 - “advance” means an advance on account of bounty under section 15; 5
 - “approved form” means a form approved by the Comptroller-General in writing;
 - “authorised officer” means a person who is an authorised officer for the purposes of this Act by virtue of an appointment under section 26;
 - “bountiable agricultural tractor” means a tractor of a kind used solely or principally in agriculture, horticulture or viticulture, but does not include a limited use tractor; 10
 - “bountiable cab” means a cab that—
 - (a) is designed for fitting to a bountiable agricultural tractor or a bountiable derived tractor; and 15
 - (b) if it were imported into Australia, would be goods to which item 87.05 in Schedule 3 to the Tariff Act would apply;
 - “bountiable derived tractor” means a tractor that is a derivative of a bountiable agricultural tractor, but does not include a limited use tractor; 20
 - “bountiable engine” means a completely assembled internal combustion piston engine that—
 - (a) if it were imported into Australia, would be goods to which item 84.06 in Schedule 3 to the Tariff Act would apply; and 25
 - (b) if it were imported into Australia and were goods to which section 19, but not sub-section 21 (4) or (6), of the Tariff Act applied, would be goods the duty of Customs in respect of which ascertained in accordance with Part II of the Tariff Act would be so ascertained by reference to a rate of duty that does not exceed 2%; 30
 - “bountiable engine equipment” means goods designed for use solely or principally as a part for a bountiable engine, being goods that—
 - (a) if they were imported into Australia, would be goods to which item 84.06 in Schedule 3 to the Tariff Act would apply; and 35
 - (b) if they were imported into Australia and were goods to which section 19, but not sub-section 21 (4) or (6), of the Tariff Act applied, would be goods the duty of Customs in respect of which ascertained in accordance with Part II of the Tariff Act would be so ascertained by reference to a rate of duty that does not exceed 2%; 40
 - “bountiable equipment” means—
 - (a) a bountiable agricultural tractor;
 - (b) a bountiable derived tractor; 45

- (c) a bountiable cab;
- (d) a bountiable engine;
- (e) bountiable engine equipment; and
- (f) bountiable tractor equipment;

5 “bountiable tractor equipment” means goods designed for use solely or principally as a part or accessory for a bountiable agricultural tractor or a bountiable derived tractor, being goods that—

- 10 (a) if they were imported into Australia, would be goods to which item 87.06 in Schedule 3 to the Tariff Act would apply; and
- (b) if they were imported into Australia and were goods to which section 19, but not sub-section 21 (4) or (6), of the Tariff Act applied, would be goods the duty of Customs in respect of which ascertained in accordance with Part II of the Tariff Act would be so ascertained by reference to a rate of duty that does not exceed 2%;

15 “bounty” means bounty under this Act;

20 “bounty period” means the period commencing on 1 July 1985 and ending on the terminating day;

“Collector” has the same meaning as in the *Customs Act 1901*;

“Comptroller-General” means the Comptroller-General of Customs;

“limited use tractor” means a tractor that is designed for use solely or principally as—

- 25 (a) equipment known as a ride-on mower; or
- (b) a tractor included in a class of tractors declared by the regulations to be a class of limited use tractors;

“manufacturer”, in relation to bountiable equipment, means—

- 30 (a) a person who, at premises registered under section 23 in the name of the person, carried out a substantial process or substantial processes in the manufacture of the equipment (whether as intended supplier of the equipment, a contractor, a sub-contractor or otherwise), not being a person whose only contribution to the manufacture of the equipment was—
 - 35 (i) the carrying out of design, research or development;
 - (ii) engaging in systems engineering;
 - (iii) the provision of software; or
 - (iv) the development or testing of a prototype of the equipment; or
- 40 (b) a person who arranged with another manufacturer of the equipment for the carrying out at registered premises by the other manufacturer of a substantial process or substantial processes in the manufacture of the equipment;

“production service” includes—

- 45 (a) the provision of, or a service relating to, software;

(b) a service by way of design, system engineering, testing, research or development;

(c) heat treatment; and

(d) a service declared by the regulations to be a production service for the purposes of this Act;

5

“registered premises” means premises registered by the Comptroller-General under section 23;

“Tariff Act” means the *Customs Tariff Act 1982*;

“terminating day” means 31 December 1992 or such later day, not being a day later than 30 June 1993, as is fixed by the Minister by notice published in the *Gazette* before 31 December 1992;

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“tractor” means a completely assembled machine that—

(a) is of a kind ordinarily mounted on wheels;

(b) is powered by an internal combustion engine the nominal output of which is not less than 15 kW;

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(c) is of a kind ordinarily used—

(i) for pushing or pulling equipment or machinery; or

(ii) for operating, when suitably equipped, a lifting or other device mounted on, or attached to, the machine; and

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(d) if it were imported into Australia, would be goods to which item 87.01 in Schedule 3 to the Tariff Act would apply.

(2) Where the Tariff Act is proposed to be altered by a Customs Tariff alteration proposed in the Parliament in such a way that Schedule 3 to that Act would be amended, or would be deemed to have been amended, on a particular day, that Act shall, for the purposes of this Act, be deemed to have been so amended on that day.

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(3) For the purposes of this Act, 2 persons shall be deemed to be associates of each other if, and only if—

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(a) both being natural persons—

(i) they are connected by a blood relationship or by marriage or by adoption; or

(ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

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(b) both being bodies corporate—

(i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate);

(ii) both of them together control, directly or indirectly, a third body corporate; or

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(iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them;

- (c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate);
- (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate);
- 5 (e) they are members of the same partnership; or
- (f) they are trustees or beneficiaries, or one of them is a trustee and the other is a beneficiary, of the same trust.

Amendments of Tariff Act

5. (1) Where—

- 10 (a) the Tariff Act is amended on a day; and
- (b) the amendment results in goods of a particular kind ceasing to be bountiable equipment,
the manufacture of goods of that kind the manufacture of which was commenced before and completed after that day shall, for the purposes of
15 this Act, be deemed to have been completed on the day immediately preceding that day.

(2) Where—

- 20 (a) the Tariff Act is amended on a day (in this sub-section referred to as the “operative day”);
- (b) the amendment results in goods of a particular kind ceasing to be bountiable equipment; and
- (c) the operative day is earlier than—
 - 25 (i) the day (if any) on which notice of intention to propose a Customs Tariff alteration by way of that amendment was published in the *Gazette* in accordance with section 273EA of the *Customs Act 1901*;
 - (ii) the day (if any) on which a Customs Tariff alteration by way of that amendment was proposed in the Parliament; or
 - 30 (iii) the day on which the Bill for the Act making that amendment was introduced into the Parliament,

whichever occurred first,

the manufacture of goods of that kind the manufacture of which was—

- 35 (d) completed after the operative day and before the day referred to in sub-paragraph (c) (i), (ii) or (iii) that occurred first; or
- (e) commenced, and undertaken in pursuance of a firm order placed before, and completed after, the last-mentioned day,

shall, for the purposes of this Act, be deemed to have been completed on the day immediately preceding the operative day.

- 40 (3) For the purposes of this section, the manufacture of goods shall not be taken to have commenced unless and until a process in the manufacture of the goods has been commenced at registered premises.

Industries Assistance Commission Act

6. Sub-section 23 (3) of the *Industries Assistance Commission Act 1973* does not prevent the Minister taking any action that he or she is authorised to take under this Act.

Value added 5

7. (1) For the purposes of this Act, the value added to bountiable equipment by a manufacturer of the equipment shall be deemed to be an amount ascertained in accordance with the formula—

$$A - (B + C + D + E),$$

where— 10

- A is the factory cost incurred by the manufacturer in—
 - (a) carrying out a process or processes in the manufacture of the equipment; or
 - (b) preparing for, or arranging, the carrying out by another manufacturer of the equipment of a process or processes in the manufacture of the equipment; 15
- B is the cost (included in that factory cost) of parts and materials delivered into the store of the manufacturer, being parts and materials supplied to the manufacturer for incorporation in the manufacture or packaging of the equipment; 20
- C is the cost (included in that factory cost) of any process carried out, or any production service provided, by—
 - (a) the manufacturer, or a person employed by the manufacturer, otherwise than at premises registered under section 23 in the name of the manufacturer; or 25
 - (b) a person other than—
 - (i) the manufacturer; or
 - (ii) a person employed by the manufacturer,not being a production service provided in Australia by or on behalf of the manufacturer; 30
- D is interest (included in that factory cost) on money borrowed from another person for the purpose of financing research or development, other than research and development carried out in Australia by or on behalf of the manufacturer;
- E is such costs (if any) as are prescribed. 35

(2) Where, in relation to a claim for bounty or to a return in accordance with section 19 or otherwise for the purposes of this Act, the Comptroller-General—

- (a) is unable to verify the value added to bountiable equipment by a manufacturer of the equipment; or 40
- (b) forms the opinion that, having regard to sound accounting principles, costs included in factory cost by reference to which the value added

to bountiable equipment by a manufacturer of the equipment is ascertained—

- (i) are incorrect or overestimated;
- (ii) are higher than would have been the case if the manufacturer had not marginally costed or similarly disproportionately costed the manufacture of goods in respect of which bounty is not payable;
- (iii) have been fixed in order to obtain an increase in bounty;
- (iv) are unduly higher than similar costs incurred by other manufacturers of similar equipment;
- (v) have been increased as the result of the influence of a relationship between the manufacturer and an associate of the manufacturer; or
- (vi) are higher than would have been the case if the manufacturer had provided services that were provided, and charged for, by an associate of the manufacturer,

the Comptroller-General may, by instrument signed by him or her, determine the value added to that bountiable equipment by that manufacturer, being the value that, having regard to all relevant circumstances, the Comptroller-General considers to be appropriate, and the value added to that bountiable equipment by that manufacturer shall, for the purposes of this Act, be the value so determined.

(3) Where, in relation to a claim for bounty or to a return in accordance with section 19 or otherwise for the purposes of this Act, the Comptroller-General—

- (a) is unable to verify a cost referred to in sub-section (1) in respect of bountiable equipment; or
- (b) forms the opinion that, having regard to sound accounting principles, such a cost—
 - (i) is incorrect or underestimated;
 - (ii) is lower than would have been the case if the manufacturer had not marginally costed or similarly disproportionately costed the manufacture of goods in respect of which bounty is not payable;
 - (iii) has been fixed in order to obtain an increase in bounty;
 - (iv) is unduly lower than a similar cost incurred by other manufacturers of similar equipment;
 - (v) has been reduced as the result of the influence of a relationship between the manufacturer and an associate of the manufacturer; or
 - (vi) is lower than would have been the case if the manufacturer had provided services that were provided, and charged for, by an associate of the manufacturer,

the Comptroller-General may, by instrument signed by him or her, determine that cost for the purposes of this Act, being the cost that, having regard to all relevant circumstances, the Comptroller-General considers to be appropriate, and that determination shall have effect accordingly.

(4) When making a determination under sub-section (2) or (3) in relation to bountiable equipment, the Comptroller-General may, if he or she considers it appropriate, disregard any costs charged to, or levied on, the manufacturer of the equipment by an associate of the manufacturer, other than costs actually incurred by the associate. 5

Factory cost 10

8. (1) For the purposes of this Act, the factory cost of bountiable equipment includes—

- (a) overhead charges (including rent, hire or leasing costs in relation to factory buildings, plant or equipment) apportioned on the basis of a full accounting period of the manufacturer of the equipment; and 15
- (b) other costs incurred by the manufacturer in connection with the manufacture and packaging of the equipment including—
 - (i) salaries, wages and other remunerations;
 - (ii) costs (including the cost of wastage) of parts and materials delivered into the store of the manufacturer; and 20
 - (iii) the cost of any process carried out, or any production service provided, by the manufacturer or another person.

(2) For the purposes of this Act, where in an accounting period of a manufacturer of bountiable equipment, the manufacturer—

- (a) meets expenditure on research and development; or 25
- (b) incurs design, system engineering, computer software and testing costs,

in respect of bountiable equipment of a kind that is, or is likely to be, manufactured in Australia by the manufacturer, the factory cost incurred by the manufacturer in that period in connection with the process or processes in the manufacture of bountiable equipment carried out at registered premises shall include that expenditure or those costs, as the case may be, but no other factory costs shall include that expenditure or those costs, as the case may be. 30

(3) For the purposes of this Act, where in an accounting period of a manufacturer of bountiable equipment, the manufacturer receives from the Commonwealth, from a State, a Territory or from an authority of the Commonwealth, of a State or of a Territory a grant in respect of the manufacture of, research relating to, or the development of, bountiable equipment of a particular kind, the factory cost incurred by the manufacturer in that period in connection with the process or processes in the manufacture of bountiable equipment of that kind carried out at registered premises shall be reduced by the amount of that grant. 35 40

(4) For the purposes of this Act, the factory cost incurred by a manufacturer of bountiable equipment in connection with processes in the manufacture of bountiable equipment does not include—

- 5 (a) costs of general administration (other than factory administration), including, where the manufacturer is a body corporate, corporate expenses;
- (b) selling and service charges;
- (c) sales tax in respect of completed bountiable equipment;
- 10 (d) tax on income, other than tax on income deducted in respect of the wages, salaries or other remuneration of employees;
- (e) costs incurred after the completion of the manufacture of the equipment, other than costs of, or relating to, the testing or packaging of the equipment at registered premises;
- 15 (f) without limiting paragraph (e), the commissioning and installation of completed equipment for the intended user of the equipment, whether or not the user is the manufacturer;
- (g) the value of perquisites provided to employees of the manufacturer (including, where the manufacturer is a body corporate, staff of that body corporate) that does not form part of their taxable income;
- 20 (h) profit;
- (j) bonuses paid out of profits;
- 25 (k) costs charged or levied on the manufacturer by an associate of the manufacturer that are not costs actually incurred by the associate;
- (m) interest, other than interest on money borrowed from another person for the purpose of financing—
 - 30 (i) bought-in material and stock;
 - (ii) work in progress;
 - (iii) research and development; or
 - (iv) the purchase of production plant, production equipment, or factory buildings, owned by the manufacturer;
- (n) depreciation of buildings, other than depreciation at a rate of 4% per annum, or, if another rate is prescribed, that other rate, on the historic cost of factory buildings owned by the manufacturer;
- 35 (p) depreciation of machinery, plant or equipment other than depreciation of machinery, plant or equipment, owned by the manufacturer that is depreciation allowed by the Commissioner of Taxation for the purposes of a law of the Commonwealth relating to taxation;
- 40 (q) losses incurred on the sale or other disposal of buildings, machinery, plant or equipment;
- (r) long service leave, other than provision for such leave;
- 45 (s) severance pay, other than severance pay in relation to service during a period that is within the bounty period and during which the manufacturer was a manufacturer of bountiable equipment;

- (t) freight, and costs relating to vehicles, incurred in respect of the delivery of completed equipment;
- (u) royalties;
- (w) the cost of the right to use a patent, manufacturing design or process including computer software; 5
- (x) the cost of superannuation and similar schemes, other than such cost allowed by the Commissioner of Taxation for the purposes of a law of the Commonwealth relating to taxation;
- (y) workers compensation, other than insurance premiums for such compensation; 10
- (z) the cost of acquiring, reconditioning or repairing any used machine, components, parts or materials that form part of the bountiable equipment;
- (za) the cost of any parts or materials on which bounty has been paid or is to become payable to the manufacturer under the *Bounty (Computers) Act 1984* or the *Bounty (Tractor Cabs) Act 1983*; 15
- (zb) the cost of air conditioning equipment, implements, pneumatic tubes, pneumatic tyres, radio equipment, sound reproducing equipment, tools or winches that are a part or an accessory for bountiable equipment; and 20
- (zc) such costs (if any) as are prescribed.

Accounting period

9. For the purposes of this Act, an accounting period of a manufacturer of bountiable equipment is—

- (a) where the manufacturer has an accounting year that relates to the equipment (not being an accounting year that is longer or shorter than 12 months)—that accounting year; or 25
- (b) in any other case—a financial year.

Uniformity 30

10. A power conferred on the Governor-General, the Minister or the Comptroller-General by this Act shall not be exercised in such a manner that bounty under this Act would not be uniform throughout the Commonwealth, within the meaning of paragraph 51 (iii) of the Constitution.

PART II—BOUNTY 35

Specification of bounty

11. (1) Bounty is payable in accordance with this Act on the production in Australia of bountiable equipment.

(2) Bounty in respect of bountiable equipment is payable to the manufacturer, or the manufacturers, of the equipment. 40

(3) A manufacturer of bountiable equipment is not entitled to receive a payment of bounty in respect of particular bountiable equipment unless—

- (a) all the processes in the manufacture of the equipment carried out in Australia by the manufacturer (if any) were carried out at registered premises;
- 5 (b) the last substantial process in the manufacture of the equipment was carried out at registered premises;
- (c) the manufacture of the equipment was completed during the bounty period;
- (d) the amount that is the value added to the equipment by the manufacturer is not less than the amount that is 20% of the total
10 factory cost incurred by the manufacturer in respect of the manufacture of the equipment; and
- (e) all components and materials used in the manufacture of the equipment were components that—
 - 15 (i) had not been used previously as components of, or as parts in, other equipment; or
 - (ii) had not been re-conditioned or rebuilt.

(4) A manufacturer of bountiable equipment is not entitled to receive a payment of bounty in respect of a bountiable agricultural tractor or a bountiable derived tractor unless, during the bounty period, the tractor—

- 20 (a) was sold, or otherwise disposed of, by the manufacturer or another manufacturer of the tractor for use by another person in towing, drawing, pushing or power operating other goods in Australia; or
- (b) was sold, or otherwise disposed of, to the Commonwealth.

25 (5) A manufacturer of bountiable equipment is not entitled to receive a payment of bounty in respect of a bountiable cab unless, during the bounty period, the cab—

- 30 (a) was fitted by the manufacturer or another manufacturer of the cab to a bountiable agricultural tractor, or a bountiable derived tractor, that—
 - (i) is owned by another person; and
 - (ii) is intended to be used in towing, drawing, pushing or power operating other goods in Australia;
- (b) was sold, or otherwise disposed of, for fitting to a bountiable agricultural tractor, or a bountiable derived tractor, that—
 - 35 (i) is owned by another person;
 - (ii) is intended to be used in towing, drawing, pushing or power operating other goods in Australia; or
- (c) was sold, or otherwise disposed of, to the Commonwealth.

40 (6) A manufacturer of bountiable equipment is not entitled to receive a payment of bounty in respect of bountiable equipment that is a bountiable engine, bountiable engine equipment or bountiable tractor equipment unless, during the bounty period, the equipment was sold, or otherwise disposed of, by the manufacturer or another manufacturer of the equipment for use as

original equipment by another person (not being a person who is an associate of the manufacturer) in the manufacture or assembling in Australia of a bountiable agricultural tractor, or a bountiable derived tractor, that is to be—

- (a) used in towing, drawing, pushing or power operating other goods in Australia; or 5
- (b) sold, or otherwise disposed of, to the Commonwealth.

(7) Bounty is not payable to the Commonwealth, a State, a Territory or an authority of the Commonwealth, of a State or of a Territory (including an educational institution established by the Commonwealth, a State or a Territory). 10

(8) Bounty is not payable in respect of bountiable equipment on which bounty has become, or will become, payable (whether or not it has been paid) under the *Bounty (Agricultural Tractors) Act 1966*, the *Bounty (Tractor Cabs) Act 1983* or the *Bounty (Computers) Act 1984*. 15

(9) Where—

- (a) by virtue of sub-section 23 (4), the Comptroller-General determines that the registration of premises shall be deemed to have taken effect on and from 1 July 1985; and
- (b) on that day, the person who applied for the registration of the premises is the owner of bountiable equipment (not being a bountiable engine, bountiable engine equipment, or bountiable tractor equipment, that was manufactured in pursuance of a firm order placed before 6 June 1985), 20

the equipment shall, for the purposes of this Act, be deemed to have been manufactured on 1 July 1985. 25

(10) Where—

- (a) by virtue of sub-section 23 (4) the Comptroller-General determines that the registration of premises shall be deemed to have taken effect on and from 1 July 1985; and 30
- (b) on that day, the person who applied for the registration of the premises is the owner of partly manufactured bountiable equipment (not being a partly manufactured bountiable engine, bountiable engine equipment, or bountiable tractor equipment, that, on that day, was being manufactured in pursuance of a firm order placed before 6 June 1985), 35

the manufacture of that equipment shall, for the purposes of this Act, be deemed to have commenced on 1 July 1985.

(11) A reference in sub-section (5) or (6) to a bountiable agricultural tractor or a bountiable derived tractor shall be read as including a reference to a bountiable agricultural tractor or a bountiable derived tractor, as the case may be, that has been imported into Australia. 40

Amount of bounty

12. (1) The bounty payable to a manufacturer of a bountiable agricultural tractor or a bountiable derived tractor in respect of the tractor is—

- 5 (a) where a condition specified in sub-section 11 (4) is satisfied in relation to the tractor on a day before 1 July 1986—an amount equal to 40% of the value added to the tractor by the manufacturer;
- 10 (b) where such a condition is satisfied in relation to the tractor on a day on or after 1 July 1986 and before 1 July 1987—an amount equal to 35% of the value added to the tractor by the manufacturer; or
- (c) where such a condition is satisfied in relation to the tractor on a day on or after 1 July 1987—an amount equal to 25% of the value added to the tractor by the manufacturer.

15 (2) The bounty payable to a manufacturer of a bountiable cab in respect of the cab is—

- 20 (a) where a condition specified in sub-section 11 (5) is satisfied in relation to the cab on a day before 1 July 1986—an amount equal to 40% of the value added to the cab by the manufacturer;
- (b) where such a condition is satisfied in relation to the cab on a day on or after 1 July 1986 and before 1 July 1987—an amount equal to 35% of the value added to the cab by the manufacturer; or
- 25 (c) where such a condition is satisfied in relation to the cab on a day on or after 1 July 1987—an amount equal to 25% of the value added to the cab by the manufacturer.

(3) The bounty payable to a manufacturer of bountiable equipment, being a bountiable engine, bountiable engine equipment, or bountiable tractor equipment, in respect of the equipment is an amount equal to 25% of the value added to the equipment by the manufacturer.

30 **Availability of bounty**

13. (1) Notwithstanding any other provision of this Act, if the Comptroller-General is of the opinion that the amount available in a financial year for payment of bounty will be insufficient to meet all valid claims for bounty payable in that year, the Comptroller-General may, subject to the regulations—

- 35 (a) defer the making of such payments of bounty as the Comptroller-General considers appropriate; and
- (b) make payments of bounty in such order as the Comptroller-General considers appropriate.

40 (2) Notwithstanding any other provision of this Act, if money is not appropriated by the Parliament for the purpose of the payment of bounty in a financial year, a person is not entitled to be paid bounty in that year.

Good quality of bountiable equipment

14. Bounty is not payable in respect of bountiable equipment if the Comptroller-General declares in writing that, in his or her opinion, the equipment is not of good and merchantable quality.

PART III—PAYMENT OF BOUNTY

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Advances on account of bounty

15. (1) An advance on account of bounty may be made to a person on such terms and conditions as are approved by the Comptroller-General in writing.

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(2) If a person receives, by way of advances on account of bounty in respect of particular bountiable equipment, an amount that exceeds the amount of bounty payable to the person in respect of that equipment, the person is liable to repay to the Commonwealth the amount of the excess.

(3) If a person receives an amount by way of advances on account of bounty that may become payable to the person and the bounty does not become payable to the person, the person is liable to repay to the Commonwealth the amount so received.

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(4) If, at the expiration of an accounting period of a manufacturer of bountiable equipment, the manufacturer has received, by way of advances on account of bounty that may become payable to the manufacturer during that period in respect of bountiable equipment, an amount that exceeds the sum of—

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(a) the amount of bounty that became payable to the manufacturer during that period in respect of bountiable equipment; and

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(b) the amount or amounts (if any) paid to the manufacturer during that period in respect of bountiable equipment that the producer is liable to repay to the Commonwealth by virtue of sub-section (2) or (3),

the manufacturer is liable to repay to the Commonwealth the amount of the excess.

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Claims for payment of bounty

16. (1) A person who claims to be entitled to be paid an amount of bounty in respect of bountiable equipment may lodge a claim for payment to the person of the amount.

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(2) A claim under sub-section (1) in respect of bountiable equipment shall—

(a) be in accordance with the appropriate approved form;

(b) include such information as is, and such estimates as are, required by the form;

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(c) be signed and witnessed as required by the form; and

(d) be lodged with a Collector for a State or Territory, or with the Comptroller-General, within 12 months after the day on which the condition referred to in sub-section 11 (4), (5) or (6), as the case requires, was complied with in respect of the bountiable equipment.

5 (3) As soon as practicable after the lodgment of the claim, the Comptroller-General shall, after examining the claim and causing such inquiries as the Comptroller-General considers necessary to be made (including inquiries under sections 27 and 28)—

10 (a) if the Comptroller-General is satisfied that the claim complies with sub-section (2) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of bountiable equipment to which the claim relates—approve, in writing, payment of the amount; or

15 (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the equipment to which the claim relates.

20 (4) Where the Comptroller-General makes a decision under sub-section (3) in relation to a claim approving, or refusing to approve, payment of bounty, not being a decision made within 30 days after the lodging of the claim and approving payment of the amount of bounty claimed, the Comptroller-General shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

Variation of inadequate claims

25 17. (1) Where a person who has lodged a claim under section 16 (whether or not the claim has been dealt with under sub-section 16 (3)) considers that the claim was, by reason of an inadvertent error, a claim for an amount of bounty in respect of bountiable equipment that was less than the amount of bounty that the person was entitled to claim in respect of that equipment, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

30 (2) A claim under sub-section (1) in respect of bountiable equipment shall—

(a) be in accordance with the appropriate approved form;

35 (b) include such information as is, and such estimates as are, required by the form;

(c) be signed and witnessed as required by the form; and

40 (d) be lodged with a Collector for a State or Territory, or with the Comptroller-General, within 12 months after the day on which the condition referred to in sub-section 11 (4), (5) or (6), as the case requires, was complied with in respect of the bountiable equipment.

45 (3) Where a claim under sub-section (1) relates to a claim under section 16 that has not been dealt with under sub-section 16 (3), the 2 claims shall be dealt with under sub-section 16 (3) as if they were one claim under section 16.

(4) As soon as practicable after the lodgment of a claim under sub-section (1) to which sub-section (3) does not apply, the Comptroller-General shall, after examining the claim and causing such inquiries as the Comptroller-General considers necessary to be made (including inquiries under sections 27 and 28)— 5

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (2) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an additional amount of bounty in respect of bountiable equipment to which the claim relates—approve, in writing, payment of the additional amount; or 10
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of an additional amount of bounty in respect of the equipment to which the claim relates.

(5) Where the Comptroller-General makes a decision under sub-section (4) in relation to a claim approving, or refusing to approve, payment of an additional amount of bounty, not being a decision made within 30 days after the lodging of the claim and approving payment of the additional amount claimed, the Comptroller-General shall cause to be served on the person who lodged the claim a notice in writing setting out the decision. 15

Variation of excessive claims 20

18. (1) Where a person who has lodged a claim under section 16 (whether or not the claim has been dealt with under sub-section 16 (3)) becomes aware that the claim is, by reason of an inadvertent error, a claim for an amount of bounty in respect of bountiable equipment that exceeds the amount of bounty that the person was entitled to claim in respect of that equipment by more than \$100, the person shall, within 28 days after discovering the error, lodge an acknowledgement of the error, being an acknowledgement that complies with sub-section (2). 25

Penalty for contravention of this sub-section: \$1,000.

(2) An acknowledgement under sub-section (1) in respect of bountiable equipment shall— 30

- (a) be in accordance with the appropriate approved form;
- (b) include such information as is, and such estimates as are, required by the form;
- (c) be signed and witnessed as required by the form; and 35
- (d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

(3) Where an acknowledgement relates to a claim under section 16 that has not been dealt with under sub-section 16 (3), the claim shall be dealt with under that sub-section as if it had been amended in accordance with the acknowledgement. 40

(4) Where the Comptroller-General, after examining an acknowledgement under sub-section (1) to which sub-section (3) does not apply and causing

such inquiries as the Comptroller-General considers necessary to be made (including inquiries under sections 27 and 28), is satisfied that there has been an overpayment of a claim by more than \$100, the Comptroller-General shall cause to be served on the person who lodged the claim a demand for the repayment of the amount of the overpayment, and that person is liable to repay that amount to the Commonwealth.

Manufacturers to furnish returns of costs

19. (1) A manufacturer of bountiable equipment shall, within 6 months after the end of each accounting period of the manufacturer that falls, or part of which falls, within the bounty period, furnish a return setting out particulars of the factory cost incurred by the manufacturer in relation to bountiable equipment manufactured in that accounting period by the manufacturer.

(2) A return under sub-section (1) in respect of bountiable equipment shall—

- (a) be in accordance with the appropriate approved form;
- (b) include such information as is, and such estimates as are, required by the form;
- (c) be signed and witnessed as required by the form; and
- (d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

(3) The Comptroller-General may, by notice signed by the Comptroller-General, require a manufacturer of bountiable equipment who has furnished a return under sub-section (1) to provide, within a period specified in the notice (not being a period of less than one month), a certificate, signed by a qualified accountant approved by the Comptroller-General for the purpose, to the effect that the particulars set out in the return are correct.

(4) Without limiting the generality of sub-section (3), the Comptroller-General, in considering whether a manufacturer of bountiable equipment should be required to furnish a certificate under that sub-section, shall have regard to—

- (a) the extent of the claims for bounty made by the manufacturer in the relevant accounting period of the manufacturer;
- (b) the expense involved in obtaining the certificate; and
- (c) the relativity of those claims with that expense.

(5) The Comptroller-General shall not refuse to approve a qualified accountant for the purposes of sub-section (3) in relation to a manufacturer of bountiable equipment unless the Comptroller-General is satisfied that it is not appropriate to approve the accountant because of an association between the accountant and the manufacturer.

(6) A manufacturer of bountiable equipment shall not refuse or fail to comply with sub-section (1) or (2) to the extent that the manufacturer is capable of complying with it.

Penalty for contravention of this sub-section: \$1,000.

(7) A manufacturer of bountiable equipment shall not, in purported compliance with sub-section (1) or (2), furnish information that is, or estimates that are, to the knowledge of the manufacturer, false or misleading in a material particular. 5

Penalty for contravention of this sub-section: \$1,000 or imprisonment for 6 months, or both.

Adjustment of claims following returns

20. (1) Where the particulars of factory cost set out in a return under section 19 in relation to an accounting period of a manufacturer of bountiable equipment show a difference between that cost and the factory cost, or an estimate of factory cost, on which claims for bounty lodged in respect of that period by the manufacturer were based, not being a cost determined under sub-section 7 (2) or (3), the manufacturer shall lodge with the return a statement in respect of the difference. 10 15

Penalty for contravention of this sub-section: \$1,000.

(2) The statement shall—

- (a) be in accordance with the appropriate approved form;
- (b) include such information as is required by the form; and
- (c) be signed and witnessed as required by the form. 20

(3) Where a statement is lodged by a manufacturer of bountiable equipment in relation to an accounting period of the manufacturer, the Comptroller-General shall, after examining the statement and causing such inquiries as the Comptroller-General considers necessary to be made (including inquiries under sections 27 and 28)— 25

- (a) if the Comptroller-General is satisfied that the statement complies with sub-section (2) and that the manufacturer is entitled to be paid an additional amount of bounty in respect of the bountiable equipment for which claims for bounty were lodged in respect of that period—approve, in writing, payment of the additional amount; 30
- (b) if the Comptroller-General is satisfied that there has been an overpayment of bounty by more than \$100 in respect of the bountiable equipment for which claims for bounty were lodged in respect of that period—cause to be served on the manufacturer a demand for the repayment of the amount of the overpayment, and the manufacturer is liable to repay that amount to the Commonwealth; or 35
- (c) if paragraph (a) or (b) do not apply—decline, in writing, to adjust payments of bounty made in respect of claims lodged by the manufacturer in respect of that period. 40

(4) Where the Comptroller-General makes a decision under sub-section (3) in relation to a statement under sub-section (1), the Comptroller-

General shall cause to be served on the manufacturer of bountiable equipment who lodged the statement a notice in writing setting out the decision.

Other adjustments of claims

5 **21.** If the Comptroller-General becomes satisfied, otherwise than after examining—

(a) an acknowledgement under sub-section 18 (1); or

(b) a statement under sub-section 20 (1),

10 that there has been an overpayment of a claim for bounty by more than \$100, the Comptroller-General shall cause to be served on the person who lodged the claim a demand for repayment of the amount of the overpayment, and that person is liable to repay that amount to the Commonwealth.

Recovery of repayments

15 **22. (1)** Where a person is liable to repay an amount to the Commonwealth under section 15, 18, 20 or 21, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

20 **(2)** Where a person is liable to repay an amount to the Commonwealth under section 15, 18, 20 or 21, that amount may be deducted from any other amount that is payable to the person under this Act and, where the first-mentioned amount is so deducted, the other amount shall, notwithstanding the deduction, be deemed to have been paid in full to the person.

PART IV—ADMINISTRATION

Registration of premises

25 **23. (1)** Subject to this section, premises that are used solely or principally for industrial or commercial purposes may be registered under this section for the purposes of this Act.

30 **(2)** An application for the registration of premises under this section may be made to the Comptroller-General, in writing, by a person who carries on, or proposes to carry on, the manufacture of bountiable equipment at those premises.

35 **(3)** Subject to sub-sections (6), (7) and (8), where an application for the registration of premises is made under sub-section (2) by a person who, in the opinion of the Comptroller-General, carries on, or proposes to carry on, the manufacture of bountiable equipment at those premises, the Comptroller-General shall—

40 (a) register those premises in the name of the applicant by signing a notice, in writing, specifying the date on which it was signed and stating that the premises have been so registered and causing that notice to be served, either personally or by post, on the applicant;
or

(b) refuse to register those premises and cause a notice, in writing, stating that the Comptroller-General has refused to register those premises to be served, either personally or by post, on the applicant.

(4) The registration of premises under this section has effect from the date on which the notice under paragraph (3) (a), in relation to the premises, is signed, or such earlier date, not being a date earlier than 1 July 1985, as is determined by the Comptroller-General and specified in that notice. 5

(5) A notice under sub-section (3) in relation to premises shall specify whether the premises are registered under this section in relation to— 10

(a) all bountiable equipment; or

(b) a specified class, or specified classes, of bountiable equipment, and may specify a period as the period during which the premises are registered under this section.

(6) The regulations may prescribe conditions to be complied with in connection with the manufacture of bountiable equipment at registered premises. 15

(7) If conditions have been prescribed under sub-section (6), the Comptroller-General shall not register premises under this section unless the Comptroller-General is satisfied that the conditions have been, or will be, complied with in respect of those premises. 20

(8) The Comptroller-General may require an applicant for the registration of premises under this section to furnish such information as the Comptroller-General considers necessary for the purposes of this Act and may refuse to register the premises until the information is furnished to the satisfaction of the Comptroller-General. 25

(9) Where an applicant for the registration of premises under this section was not, on 6 June 1985, engaged in the manufacture of bountiable equipment at those premises, the Comptroller-General shall not register those premises if the Minister has informed the Comptroller-General that the registration of those premises will not permit the orderly development in Australia of the industry manufacturing bountiable equipment. 30

(10) Where—

(a) premises are registered under this section; and

(b) the person in whose name the premises are so registered and a person who carries on, or proposes to carry on, the manufacture of bountiable equipment at those premises (in this sub-section referred to as the “transferee”) make a joint application in writing to the Comptroller-General for the transfer of the registration of the premises to the name of the transferee, 35 40

the Comptroller-General shall transfer the registration of those premises to the name of the transferee by causing a notice, in writing, stating that the

registration has been so transferred to be served, either personally or by post, on the transferee.

(11) A transfer under sub-section (10) has effect from such date as is specified in the notice under that sub-section in relation to the transfer, being a date after the commencement of the bounty period and not earlier than 6 months before the date on which the application for the transfer was made.

(12) Where the Comptroller-General becomes satisfied, in respect of premises registered under this section—

(a) that bountiable equipment is not being manufactured at those premises;

(b) in a case where the premises are registered in relation to a class of bountiable equipment—bountiable equipment included in that class of bountiable equipment is not being manufactured at those premises;

(c) that the manufacture of bountiable equipment at those premises is being carried on by a person other than—

(i) the person in whose name the premises are registered; or

(ii) a person who has made an application under paragraph (10) (b) in relation to the premises;

(d) if any conditions have been prescribed under sub-section (6), that bountiable equipment is being manufactured at those premises otherwise than in accordance with those conditions; or

(e) those premises are not being used solely or principally for industrial or commercial purposes,

the Comptroller-General may cancel the registration of those premises by causing a notice, in writing, stating that the registration of those premises has been cancelled to be served, either personally or by post, on—

(f) the occupier of those premises; and

(g) if the occupier is not the person in whose name those premises are registered, on the person in whose name the premises are registered.

(13) For the purposes of the application of section 29 of the *Acts Interpretation Act 1901* to the service on a person by post of a notice under this section in relation to premises, such a notice posted as a letter addressed to that person at the premises shall be deemed to be properly addressed.

Accounts

24. (1) A person is not entitled to bounty unless—

(a) the person keeps, in writing in the English language, such accounts, books, documents and other records as correctly record and explain—

(i) such particulars relating to the manufacture (including the cost of manufacture) of bountiable equipment in respect of which bounty is, or may become, payable as are specified by the Comptroller-General in a notice published in the *Gazette*; and

(ii) such other particulars (if any) in relation to that equipment as are specified by the Comptroller-General by notice in writing served on the person; and

(b) the person retains those accounts, books, documents and other records for at least 3 years after the day on which a claim under sub-section 16 (1) in respect of the equipment concerned was lodged. 5

(2) For the purposes of this section, accounts, books, documents or other records shall be taken to be kept in writing in the English language if they are kept in a form in which they are readily accessible and readily convertible into writing in the English language. 10

Securities

25. The Comptroller-General may, by notice in writing served on a person to whom bounty could become payable, require the person to give security, in an amount determined by the Comptroller-General, by bond, guarantee or cash deposit, or by all or any of those methods, for compliance by the person with the provisions of this Act and the regulations, or for the purpose of an undertaking given by the person for the purposes of this Act or the regulations, and, where a person is so required to give security, the person is not entitled to bounty, or an advance on account of bounty, unless the person gives security in accordance with the requirement. 15 20

Appointment of authorised officers

26. (1) The Comptroller-General may, by writing signed by the Comptroller-General, appoint—

- (a) a specified officer;
- (b) the officer for the time being holding, or performing the duties of, a specified office; or 25
- (c) officers included in a specified class of officers,

to be an authorised officer, or authorised officers, for the purposes of this Act.

(2) In sub-section (1), “officer” means an officer of the Australian Customs Service. 30

Stock-taking and inspection of production and accounts, &c.

27. (1) For the purposes of this Act, an authorised officer may, at all reasonable times, enter—

- (a) registered premises; 35
- (b) premises where there is stored bountiable equipment in respect of which bounty has been claimed, or, in the opinion of the authorised officer, is likely to be claimed; or

(c) premises where there are kept any accounts, books, documents or other records relating to the manufacture (including the cost of manufacture) or storage of bountiable equipment, 40

and may—

- (d) inspect, or take stock of, any bountiable equipment;
- (e) inspect any process in the manufacture of any bountiable equipment; and
- (f) inspect the accounts, books, documents and other records relating to the manufacture (including the cost of manufacture) of bountiable equipment,

and may make and retain copies of, or take and retain extracts from, any such accounts, books, documents and other records.

(2) The occupier or person in charge of registered premises, or of premises referred to in paragraph (1) (b) or (c), shall provide the authorised officer with all reasonable facilities and assistance for the effective exercise of the powers of the officer under this section.

Penalty: \$1,000.

Power to require persons to answer questions and produce documents

28. (1) A Collector or an authorised officer may, by notice signed by him or her, require a person whom he or she believes on reasonable grounds to be capable of giving information relevant to the operation of this Act, in relation to the manufacture (including the cost of manufacture) of bountiable equipment, to attend before him or her at the time and place specified in the notice and there to answer questions and to produce to him or her such accounts, books, documents and other records in relation to the manufacture (including the cost of manufacture) of bountiable equipment as are referred to in the notice.

(2) A notice under sub-section (1) requiring a person to produce an account, book, document or record shall set out the effect of sub-section (3).

(3) A person who, in pursuance of a notice under sub-section (1), produces an account, book, document or record kept, made or prepared by another person that, to the knowledge of the first-mentioned person, is false or misleading in a material particular shall, upon so producing the account, book, document or record, give to the person to whom the first-mentioned person is required to produce the account, book, document or record, a statement in writing signed by the first-mentioned person or, in the case of a body corporate, by a competent officer of the body corporate—

- (a) stating that the account, book, document or record is, to the knowledge of the first-mentioned person, false or misleading in a material particular; and
- (b) setting out, or referring to, the material particular in respect of which the account, book, document or record is, to the knowledge of the first-mentioned person, false or misleading.

Penalty: \$1,000 or imprisonment for 6 months, or both.

(4) A Collector or an authorised officer may make and retain copies of, or take and retain extracts from, any accounts, books, documents or other records produced in pursuance of this section.

(5) A person is not excused from answering a question or producing any accounts, books, documents or other records when required so to do under this section on the ground that the answer to the question, or the production of the accounts, books, documents or other records, might tend to incriminate the person or make the person liable to a penalty, but the answer of the person to any such question, or the production by the person of any such account, book, document or other record, is not admissible in evidence against the person in criminal proceedings other than proceedings under, or arising out of or by virtue of, sub-section (3) or paragraph 30 (3) (a). 5 10

(6) Where a manufacturer of bountiable equipment, or a person employed by a manufacturer of bountiable equipment, has failed to attend or to answer a question, or to produce any account, book, document or other record, when required so to do under this section, bounty is not payable to the manufacturer, unless the Comptroller-General otherwise directs in writing, until the manufacturer or that person, as the case may be, has attended, answered the question or produced the account, book, document or other record, as the case may be. 15 20

Power to examine on oath, &c.

29. (1) A Collector or an authorised officer may examine, on oath or affirmation, a person attending before him or her in pursuance of section 28 and, for that purpose, may administer an oath or affirmation to the person.

(2) The oath or affirmation to be made by a person for the purposes of sub-section (1) is an oath or affirmation that the answers he or she will give to questions asked of him or her will be true. 25

Offences

30. (1) A person shall not, without reasonable excuse, refuse or fail— 30
- (a) to attend before a Collector or an authorised officer;
 - (b) to take an oath or make an affirmation; or
 - (c) to answer a question or produce an account, book, document or other record,

when so required in pursuance of this Act.

Penalty: \$1,000. 35

(2) A person shall not knowingly obtain or attempt to obtain bounty that is not payable.

Penalty: \$2,000 or imprisonment for 12 months, or both.

(3) A person shall not—

- (a) make to an authorised officer or other person exercising a power or performing a function or duty in relation to this Act a statement, 40

either orally or in writing, that is to the knowledge of the person false or misleading in a material particular; or

- 5 (b) present (otherwise than in pursuance of sub-section 28 (1)) to an authorised officer or other person exercising a power or performing a function or duty in relation to this Act an account, book, document or other record that is to the knowledge of the person false or misleading in a material particular.

Penalty: \$1,000 or imprisonment for 6 months, or both.

- 10 (4) A person shall not be convicted of an offence against or arising out of sub-section (2) and an offence against or arising out of sub-section 18 (1), or an offence against or arising out of sub-section (2) and an offence against or arising out of sub-section (3), in respect of the same claim for bounty.

- 15 (5) A reference in sub-section (4) to a person being convicted of an offence includes a reference to an order being made under section 19B of the *Crimes Act 1914* in relation to a person in respect of an offence.

- (6) In this section, "bounty" includes an advance.

Time for prosecutions

- 20 **31.** A prosecution for an offence against this Act may be commenced at any time within 3 years after the commission of the offence.

Recovery of bounty on conviction

- 25 **32. (1)** Where a person is convicted of an offence against sub-section 18 (1) or 30 (2) or (3), the court may, in addition to imposing a penalty under the sub-section, order the person to pay to the Commonwealth an amount not exceeding the amount of any bounty wrongfully obtained by the person.

- (2) Where—

- (a) a court makes an order under sub-section (1) ordering a person to refund to the Commonwealth the amount of any bounty; and

- 30 (b) the court has civil jurisdiction to the extent of the amount, the order is enforceable in all respects as a final judgment of the court in favour of the Commonwealth.

- (3) Where—

- 35 (a) a court makes an order under sub-section (1) ordering a person to refund to the Commonwealth the amount of any bounty; and

- (b) the court—

- (i) does not have civil jurisdiction; or

- (ii) has civil jurisdiction, but does not have civil jurisdiction to the extent of the amount,

- 40 the proper officer of the court shall issue to the Comptroller-General a certificate in the prescribed form containing the prescribed particulars.

(4) The certificate may, in the prescribed manner and subject to the prescribed conditions (if any), be registered in a court having civil jurisdiction to the extent of the amount ordered to be refunded to the Commonwealth.

(5) Upon registration under sub-section (4), the certificate is enforceable in all respects as a final judgment of the court in favour of the Commonwealth. 5

(6) The costs of registration of the certificate and other proceedings under this section shall, subject to the prescribed conditions (if any), be deemed to be payable under the certificate.

(7) In this section, "bounty" includes an advance. 10

PART V—MISCELLANEOUS

Return for Parliament

33. (1) The Comptroller-General shall, as soon as practicable after the end of each financial year in which bounty is paid, furnish to the Minister a return setting forth— 15

- (a) the name and address of each person to whom bounty was paid in that financial year;
- (b) the amount of bounty paid to each person in that financial year; and
- (c) such other particulars (if any) as are prescribed. 20

(2) The Minister shall cause a copy of the return to be laid before each House of the Parliament within 15 sitting days of that House after the return is received by the Minister.

(3) In this section, "bounty" includes an advance.

Delegation 25

34. (1) The Minister may, either generally or otherwise as provided in the instrument of delegation, by writing signed by him or her, delegate to a person all or any of his or her powers under this Act, other than this power of delegation.

(2) A power so delegated, when exercised by the delegate, shall, for the purposes of this Act, be deemed to have been exercised by the Minister. 30

(3) A delegation under this section does not prevent the exercise of a power by the Minister.

Application for review 35

35. (1) Applications may be made to the Administrative Appeals Tribunal for review of—

- (a) a declaration by the Comptroller-General for the purposes of section 14;

- (b) a decision of the Comptroller-General under paragraph 16 (3) (a) approving payment of bounty;
- (c) a decision of the Comptroller-General under paragraph 16 (3) (b) refusing to approve payment of bounty;
- 5 (d) a decision of the Comptroller-General under paragraph 17 (4) (a) approving a payment;
- (e) a decision of the Comptroller-General under paragraph 17 (4) (b) refusing to approve a payment;
- 10 (f) a decision of the Comptroller-General for the purposes of sub-section 18 (4);
- (g) a decision of the Comptroller-General under paragraph 20 (3) (a) approving a payment;
- (h) a decision of the Comptroller-General for the purposes of paragraph 20 (3) (b);
- 15 (j) a decision of the Comptroller-General under paragraph 20 (3) (c) to refuse to adjust payments of bounty;
- (k) a decision of the Comptroller-General for the purposes of section 21;
- 20 (m) a decision of the Comptroller-General refusing to register premises (other than a decision made under sub-section 23 (9));
- (n) a decision of the Comptroller-General under section 23 transferring, or refusing to transfer, the registration of premises;
- (p) a decision of the Comptroller-General under sub-section 23 (12) cancelling the registration of premises; or
- 25 (q) a requirement by the Comptroller-General under section 25.

(2) Without limiting section 43 of the *Administrative Appeals Tribunal Act 1975*, where the Administrative Appeals Tribunal is reviewing a decision referred to in paragraph (1) (b), (c), (d), (e), (f), (g), (h), (j) or (k) in respect of bountiable equipment, the Tribunal, if it considers it appropriate to do so, may—

- 30 (a) if a determination under sub-section 7 (2) or (3) has been made in respect of that equipment or of equipment that includes that equipment, either—
 - 35 (i) set aside that determination; or
 - (ii) set aside that determination and make a further determination under that sub-section in respect of the equipment to which the determination so set aside applied; or
- 40 (b) if a determination under that sub-section has not been made in respect of the equipment to which the decision applies or of equipment that includes that equipment, make a determination under that sub-section in respect of the equipment to which the decision applies.

(3) In sub-section (1), “decision” has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

Statement to accompany notice of decisions

36. (1) Where the Comptroller-General makes a determination, decision or requirement of a kind referred to in sub-section 35 (1) and gives to the person or persons whose interests are affected by the determination, decision or requirement notice in writing of the making of the determination, decision or requirement, that notice shall include a statement to the effect that, subject to the *Administrative Appeals Tribunal Act 1975*, application may be made to the Administrative Appeals Tribunal for review of the determination, decision or requirement to which the notice relates by or on behalf of the person or persons whose interests are affected by the determination, decision or requirement. 5 10

(2) Any failure to comply with the requirements of sub-section (1) in relation to a determination, decision or requirement does not affect the validity of the determination, decision or requirement.

Money to be appropriated 15

37. Payments of bounty, and of advances, shall be made out of money appropriated by the Parliament for the purpose.

Transitional

38. Sections 27, 28 and 30 do not operate so as to render unlawful anything done, or omitted to be done, before the day on which this Act receives the Royal Assent. 20

Regulations

39. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters— 25

- (a) permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

