

PYRITES BOUNTY.

No. 102 of 1960.

An Act to provide for the Payment of a Bounty on the Production of Pyrites for use in the Manufacture of Sulphuric Acid.

[Assented to 15th December, 1960.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Short title.

1. This Act may be cited as the *Pyrites Bounty Act* 1960.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Interpretation.

3.—(1.) In this Act, unless the contrary intention appears—
“authorized person” means a person appointed by the Minister under section twelve of this Act to be an authorized person for the purposes of the provision in which the expression occurs;
“bounty” means bounty under this Act;
“Collector” means Collector of Customs for a State;
“production”, in relation to pyrites, means the whole of the processes by which the pyrites is obtained, including the mining of the ore, and “produced”, “producer” and “produces” have corresponding meanings;
“pyrites” means iron pyrites;
“quarter” means a period of three months commencing on the first day of January, the first day of April, the first day of July or the first day of October, in any year;

“ registered premises ” means premises registered by the Minister under section ten of this Act;

“ sulphuric acid ” includes oleum;

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

“ the landed cost per ton ”, in relation to crude brimstone imported into Australia in a quarter, means the amount ascertained by dividing the total cost of all crude brimstone imported into Australia in that quarter by the number of tons of crude brimstone so imported and—

(a) if the result includes an amount of pence less than Sixpence—disregarding that amount of pence; or

(b) if the result includes an amount of Sixpence or more—reckoning that amount of pence as One shilling;

“ total cost ”, in relation to all crude brimstone imported into Australia in a quarter, means such amount as the Minister determines to be the sum in Australian currency of all costs (including insurance and external freight) incurred in the importation to the wharf at the port of importation of all crude brimstone so imported.

(2.) For the purposes of this Act, each of the following periods is a period to which this Act applies:—

(a) the period commencing on the first day of January, One thousand nine hundred and sixty-one, and ending on the thirtieth day of June of that year;

(b) the year commencing on the first day of July, One thousand nine hundred and sixty-one; and

(c) each of the next three succeeding years.

4. The bounty specified in this Act is payable out of the Consolidated Revenue Fund, which is appropriated accordingly. Appropriation.

5.—(1.) Subject to this section, the bounty is payable in respect of pyrites— Specification of bounty.

(a) produced at registered premises; and

(b) in a period to which this Act applies, received into premises in Australia at which the manufacture of sulphuric acid is carried on, for the purpose of being used in that manufacture.

(2.) The bounty is not payable in respect of pyrites that is or has been sold by the producer before the first day of January, One thousand nine hundred and sixty-one.

(3.) For the purposes of sub-section (1.) of this section, pyrites produced at premises before the registration of those premises under section ten of this Act shall be deemed to have been produced at registered premises.

To whom
bounty payable.

6. Bounty is payable to the producer of the pyrites.

Rate of bounty.

7.—(1.) The rate of bounty in respect of any pyrites is the rate fixed by, or ascertained in accordance with, the succeeding provisions of this section.

(2.) When the landed cost per ton of crude brimstone imported into Australia in a quarter is Sixteen pounds, the rate of bounty that becomes payable in respect of any pyrites during that quarter is Three pounds per ton of the sulphur content of the pyrites.

(3.) When the landed cost per ton of crude brimstone imported into Australia in a quarter is more or less than Sixteen pounds, the rate of bounty that becomes payable in respect of any pyrites during that quarter is an amount per ton of the sulphur content of the pyrites ascertained—

(a) where that landed cost is more than Sixteen pounds—
by subtracting from an amount of Three pounds the amount by which that landed cost is more than Sixteen pounds; or

(b) where that landed cost is less than Sixteen pounds—by adding to an amount of Three pounds the amount by which that landed cost is less than Sixteen pounds.

Reduction of
bounty where
profits exceed
12½ per centum
per annum.

8.—(1.) Where the net profit of a producer, during a period to which this Act applies, from the production and sale of pyrites for use in the manufacture of sulphuric acid in Australia, after taking into account bounty in respect of that pyrites, would exceed profit at the rate of twelve and one-half per centum per annum on the capital used by the producer in that production and sale, the bounty otherwise payable in respect of that pyrites shall be reduced by the amount of the excess.

(2.) For the purposes of the application of the last preceding sub-section in relation to a period to which this Act applies other than the first such period, where the Minister is satisfied that the profit derived by the producer, during an earlier period to which this Act applies, from the production and sale of pyrites for use in the manufacture of sulphuric acid in Australia, after taking into account bounty in respect of that pyrites, was less than profit at the rate of twelve and one-half per centum per annum on the capital used in that production and sale, or that no such profit was derived, he may make such allowance by reason of that fact as he, in his discretion, thinks fit.

- (3.) For the purposes of this section, the Minister may—
- (a) determine the amount of any capital or net profit required to be taken into account for those purposes;
 - (b) in making a determination under the last preceding paragraph, treat as capital and net profit of a producer of pyrites the amount, as determined by him, of any capital used, and net profit derived, by another person (whether or not subsidiary to, or affiliated with the producer) in or from the distribution or sale of the pyrites; and
 - (c) where a producer of pyrites carries on the manufacture of sulphuric acid in Australia—treat pyrites received by the producer into premises at which he carries on that manufacture as having been sold by the producer, at such times and prices as the Minister determines, for use in the manufacture of sulphuric acid in Australia.

(4.) In making a determination under the last preceding sub-section of an amount of net profit, the Minister shall not regard any tax upon income as a deduction and may disallow any interest paid by the producer as a deduction.

(5.) The Minister may, by writing under his hand, certify the determinations or allowances made by him under this section and any such certificate is, in all courts and for all purposes, evidence of those determinations or allowances.

9. Bounty shall not be paid in respect of any pyrites unless the Comptroller-General is satisfied that it is of good and merchantable quality.

Good quality essential.

10.—(1.) A person who was, on the first day of December, One thousand nine hundred and sixty, carrying on the production of pyrites at premises may, on or before the first day of June, One thousand nine hundred and sixty-one, apply to the Minister for the registration of those premises.

Registration of premises.

(2.) The Minister may require an applicant under this section to furnish such information as the Minister considers necessary for the purposes of this Act, and may refuse to register the premises until the information is furnished to his satisfaction.

(3.) Subject to the last preceding sub-section, if, in the opinion of the Minister, pyrites is produced in accordance with the prescribed conditions (if any) at the premises in respect of which the application is made, he shall register those premises.

(4.) Where the Minister is satisfied that pyrites is not being produced at registered premises, or is not being so produced in accordance with the prescribed conditions (if any), he may by notice in writing served by post on the occupier of the premises, cancel the registration of the premises.

(5.) For the purposes of this section, the Minister may define the limits of any premises at which, on the first day of December, One thousand nine hundred and sixty, the production of pyrites was being carried on.

Accounts.

11.—(1.) A producer of pyrites is not entitled to bounty unless he keeps to the satisfaction of the Minister, accounts, books and documents showing, from time to time, the capital used in, and the costs of, the production and sale of pyrites, the selling prices and receipts from sales of pyrites and the profits derived from the production and sale of pyrites.

(2.) A producer of pyrites is not entitled to bounty unless he furnishes to the Comptroller-General, in respect of each period to which this Act applies—

- (a) a balance sheet, profit and loss account, manufacturing account and trading account, and such other information in relation to the production and sale of pyrites as the Minister requires; and
- (b) a certificate signed by the producer that the documents referred to in the last preceding paragraph are true and correct in every particular and a certificate, signed by an auditor, that those documents are true and correct to the best of the auditor's knowledge and belief.

Appointment of authorized persons.

12. The Minister may, by writing under his hand, appoint a person to be an authorized person for the purposes of a provision of this Act.

Stocktaking and inspection of production and accounts.

13.—(1.) For the purposes of this Act, an authorized person may, at all reasonable times, enter registered premises, any premises where there is stored pyrites in respect of which bounty is, in the opinion of the authorized person, likely to be claimed or any premises in which any accounts, books or documents are kept by the proprietor of registered premises and may—

- (a) inspect or take stock of any pyrites or of any ore from which pyrites can be obtained;
- (b) inspect the processes of production of pyrites;
- (c) take samples of pyrites or of ore from which pyrites can be obtained; and
- (d) inspect the accounts, books and documents relating to the production and sale of pyrites.

(2.) The occupier or person in charge of any premises referred to in the last preceding sub-section shall provide the authorized person with all reasonable facilities and assistance for the effective exercise of his powers under this section.

Penalty: Fifty pounds.

14.—(1.) The Comptroller-General, a Collector or an authorized person may, by notice in writing, require a person whom he believes to be capable of giving information, relevant to the operation of this Act, in relation to the production, storage, sale or use of pyrites or of ore from which pyrites can be obtained to attend before him at the time and place specified in the notice and then and there to answer questions and to produce to him such accounts, books and documents in relation to the production, storage, sale or use of pyrites or of ore from which pyrites can be obtained as are referred to in the notice.

Power to require person to answer questions and produce documents.

(2.) The Comptroller-General, the Collector or the authorized person to whom any accounts, books or documents are produced in pursuance of this section may make and retain copies of, or extracts from, those accounts, books or documents.

(3.) A person is not excused from answering a question or producing any accounts, books or documents when required so to do under this section on the ground that the answer to the question or the production of the accounts, books or documents might tend to incriminate him or make him liable to a penalty, but his answer to any such question is not admissible in evidence against him in proceedings other than proceedings for an offence against paragraph (c) of section sixteen, or paragraph (c) of sub-section (1.) of section twenty, of this Act.

(4.) Where a producer or a person employed by a producer has failed to attend or to answer a question, or to produce any account, book or document, when required so to do under this section, bounty is not payable to the producer, unless the Minister otherwise directs, until the producer or that person has attended, answered the question or produced the account, book or document, as the case may be.

15.—(1.) The Comptroller-General, a Collector or an authorized person may administer an oath to a person required to attend before him in pursuance of the last preceding section and may examine that person on oath.

Power to examine on oath.

(2.) Where any such person conscientiously objects to take an oath, he may make an affirmation that he conscientiously objects to take an oath and that he will state the truth, the whole truth and nothing but the truth to all questions asked him.

(3.) An affirmation so made is of the same force and effect, and entails the same penalties, as an oath.

16. A person shall not refuse or fail—

(a) to attend before the Comptroller-General, a Collector or an authorized person;

Penalty for refusing to answer questions, &c.

- (b) to be sworn or to make an affirmation; or
- (c) to answer a question or produce an account, book or document,

when so required in pursuance of this Act.

Penalty: Fifty pounds.

Security for compliance with Act.

17. The Minister may require a producer to give security by bond, guarantee or cash deposit, or by all or any of those methods, for compliance by him with the provisions of this Act and the regulations or for the performance of an undertaking given by him for the purposes of this Act or the regulations, and the producer shall give security accordingly.

Advance of bounty.

18.—(1.) The Minister may authorize the making of an advance to a producer of pyrites on account of bounty.

(2.) If a producer receives by way of advances in respect of any pyrites an amount greater than the amount of bounty payable to him in respect of that pyrites, he is liable to repay to the Commonwealth the amount of the excess, and the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

Bounty not payable unless Act complied with.

19. Bounty is not payable to a producer unless he satisfies the Minister that the requirements of this Act and the regulations have been substantially complied with.

Offences.

20.—(1.) A person shall not—

- (a) obtain bounty which is not payable;
- (b) obtain payment of bounty by means of a false or misleading statement; or
- (c) present to an officer or other person doing duty in relation to this Act or the regulations an account, book or document, or make to such an officer or person a statement, which is false or misleading in a material particular.

Penalty: Five hundred pounds or imprisonment for twelve months.

(2.) Where a person is convicted under the last preceding sub-section, the court may, in addition to imposing a penalty under that sub-section, order the person to refund to the Commonwealth the amount of any bounty wrongfully obtained.

(3.) Where a court has made an order under the last preceding sub-section, a certificate under the hand of the clerk or other appropriate officer of the court, specifying the amount ordered to be refunded and the person by whom the amount is payable, may be filed in a court having civil jurisdiction to the extent of that amount and is thereupon enforceable in all respects as a final judgment of that court.

21.—(1.) The Comptroller-General shall, as soon as practicable after the end of each period to which this Act applies, furnish to the Minister a return setting forth— Return for Parliament.

- (a) the name and address of each producer to whom bounty that became payable during that period was paid;
- (b) the quantity of pyrites in respect of which bounty was paid to each producer and the quantity of sulphur contained in that pyrites;
- (c) the amount of bounty paid to each producer; and
- (d) such other particulars (if any) as are prescribed.

(2.) The Minister shall cause a copy of the return to be tabled in each House of the Parliament within fifteen sitting days of that House after the return is received by him.

22. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular prescribing— Regulations.

- (a) the form and manner in which, and the time within which, applications for bounty shall be made;
 - (b) the notice to be given by producers of their intention to claim bounty; and
 - (c) penalties not exceeding Fifty pounds for breaches of the regulations.
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