

RAYON YARN BOUNTY.

No. 67 of 1954.

An Act to provide for the Payment of a Bounty on the Production of Continuous Filament Acetate Rayon Yarn.

[Assented to 8th November, 1954.]

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 :—

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| Short title. | 1. This Act may be cited as the <i>Rayon Yarn Bounty Act 1954</i> . |
| Commencement. | 2. This Act shall come into operation on the day on which it receives the Royal Assent. |
| Definitions. | 3. In this Act, unless the contrary intention appears—
“authorized person” means a person appointed by the Minister under section thirteen 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 ;
“factory” means premises registered by the Minister as a factory under section eleven of this Act ;
“rayon yarn” means continuous filament acetate rayon yarn ;
“the Comptroller-General” means the Comptroller-General of Customs ;
“year to which this Act applies” means the year that commenced on the first day of November, One thousand nine hundred and fifty-four, or either of the next two succeeding years. |
| Appropriation. | 4. The bounty specified in this Act is payable out of the Consolidated Revenue Fund, which is appropriated accordingly. |
| Specification of bounty. | 5. The bounty is payable in respect of rayon yarn produced at a factory in a year to which this Act applies and sold by the producer for delivery in Australia. |
| To whom bounty payable. | 6. Bounty is payable to the producer of the rayon yarn. |
| Rate of bounty. | 7. The rate of the bounty is Six pence per pound of rayon yarn. |
| Limit of annual bounty. | 8.—(1.) The amount available for payment of bounty in respect of rayon yarn produced in each year to which this Act applies is One hundred thousand pounds. |

(2.) Where the amount available for the payment of bounty in respect of rayon yarn produced in a year to which this Act applies is insufficient for the payment in full of all valid claims, the bounty otherwise payable in respect of each of those claims shall be reduced to an amount which bears the same proportion to the amount of the claim as the amount so available bears to the total amount of all such claims.

(3.) If the Minister is of the opinion that the amount available for the payment of bounty in respect of rayon yarn produced in a year to which this Act applies will be insufficient for the payment in full of all valid claims, he may withhold payment of the whole or any part of the bounty otherwise payable upon any such claim until he has ascertained the total amount of all such claims.

9.—(1.) Where the net profit of a producer from the production and sale of rayon yarn derived during a year to which this Act applies, after taking into account bounty paid or payable (whether in that year or subsequently) in respect of rayon yarn produced in that year, exceeds or would exceed one-tenth of the capital used by the producer in that production and sale, the Minister shall—

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

(a) if the whole or part of that bounty has been paid to the producer, by notice in writing require the producer to refund to the Commonwealth, within the time specified in the notice, so much of the bounty so paid as does not exceed the amount by which the net profit, after taking the bounty so paid into account, is greater than one-tenth of that capital; and

(b) withhold from the producer payment of any amount of bounty where, if the payment were made, the net profit, after taking bounty paid into account, would exceed one-tenth of that capital.

(2.) For the purposes of the application of the last preceding sub-section in relation to a year to which this Act applies other than the first such year, where the Minister is satisfied that the profit derived by the producer in an earlier year to which this Act applies from the production and sale of rayon yarn, after taking into account bounty paid or payable (whether in that earlier year or subsequently) in respect of rayon yarn produced in that earlier year, was less than one-tenth of 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 absolute 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 rayon yarn 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 rayon yarn; and

(c) where a producer of rayon yarn uses any of the rayon yarn for the production of other goods, treat the rayon yarn so used as having been sold by the producer, at such prices as the Minister determines.

(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.) Where a producer fails to refund an amount as required under sub-section (1.) of this section, that amount may be recovered as a debt due to the Commonwealth by action in a court of competent jurisdiction.

(6.) For the purposes of any proceedings under the last preceding sub-section, the Minister may, by writing under his hand, certify the determinations or allowances made by him under this section and any such certificate is evidence of those determinations or allowances.

Good quality
essential.

10. Bounty shall not be paid on the production of any rayon yarn unless the Comptroller-General is satisfied that it is of good and merchantable quality.

Registration
of factories.

11.—(1.) A person may apply to the Minister for the registration as a factory of premises at which he carries on, or proposes to carry on, the production of rayon yarn.

(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, rayon yarn is, or is proposed to be, 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 as a factory for the purposes of this Act.

(4.) Where the Minister is satisfied that rayon yarn is not being produced at a factory, 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 factory, cancel the registration of the factory.

(5.) If the Minister so determines, the registration of a factory shall be deemed to have taken effect from a date specified by the Minister, being a date before the date upon which the registration is effected.

Accounts.

12.—(1.) A person who produces rayon yarn at a factory shall keep, 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 rayon yarn, the selling prices and receipts from sales of rayon yarn, and the profits derived from the production and sale of rayon yarn.

(2.) A person who produces rayon yarn at a factory shall, in respect of each year to which this Act applies, furnish to the Comptroller-General a balance-sheet, profit and loss account, manufacturing account and trading account, and such other information in relation to the production and sale of rayon yarn as is prescribed or as the Minister requires.

(3.) The producer shall furnish with the documents referred to in the last preceding sub-section a certificate signed by the producer that they are true and correct in every particular and a certificate, signed by an auditor, that they are true and correct to the best of the auditor's knowledge and belief.

13. 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.

Appointment of authorized persons.

14.—(1.) An authorized person may, at all reasonable times, enter a factory or premises where rayon yarn, in respect of which bounty has been paid or claimed, is produced or stored, and may—

Stocktaking and inspection of production and accounts.

- (a) inspect or take stock of any rayon yarn ;
- (b) inspect the processes of production of rayon yarn ;
- (c) take samples of rayon yarn ; and
- (d) inspect the accounts, books and documents relating to the production and sale of rayon yarn.

(2.) The producer and the owner or occupier of the factory or premises shall provide the authorized person with all reasonable facilities and assistance for the effective exercise of his powers under this section.

Penalty : Fifty pounds.

15.—(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 or sale of rayon yarn 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 or sale of rayon yarn as are referred to in the notice.

Power to require persons 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 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, the Minister may, if he thinks fit, withhold payment of any bounty payable to the producer until the producer or that person has attended, answered the question or produced the account, book or document, as the case may be.

Power to
examine on
oath.

16.—(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.

(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.

Penalty for
refusing to
answer
questions, &c.

17. A person shall not refuse or fail—

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

18. 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.

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 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 year 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 was paid in respect of rayon yarn produced in that year ;
- (b) the quantity of rayon yarn in respect of which bounty was paid to each producer ;
- (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 for 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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