



Bounty and Subsidy Legislation Amendment Act (No. 2) 1986

No. 119 of 1986

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Bounty and Subsidy Legislation Amendment Act (No. 2) 1986

No. 119 of 1986

An Act to amend certain Acts providing for the payment of bounty or subsidy, and for related purposes

[Assented to 2 December 1986]

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

1. This Act may be cited as the *Bounty and Subsidy Legislation Amendment Act (No. 2) 1986*.

Commencement

2. (1) Sections 1 and 2, Part II and sections 17 and 18 shall come into operation on the day on which this Act receives the Royal Assent.

(2) Section 15 shall be deemed to have come into operation on 20 August 1986.

(3) Section 16 shall come into operation on the twenty-eighth day after the day on which this Act receives the Royal Assent.

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PART II—AMENDMENTS OF THE BOUNTY (SHIPS) ACT 1980

Principal Act

3. The *Bounty (Ships) Act 1980*¹ is in this Part referred to as the Principal Act.

Interpretation

4. Section 3 of the Principal Act is amended by omitting from paragraph (2) (b) “, having regard to the practices of the shipbuilding industry,”.

Specification of bounty

5. Section 6 of the Principal Act is amended by inserting after sub-section (3B) the following sub-sections:

“(3BA) Bounty is not payable in respect of the construction or modification of a bountiable vessel the construction or modification of which, as the case may be, is completed after 1 July 1986 unless the amount of bounty is reserved, in accordance with the regulations referred to in sub-section 6B (2), in relation to the vessel.

“(3BB) Bounty is not payable to a shipbuilder in respect of the construction or modification of a vessel the construction or modification of which, as the case may be, is completed after 1 July 1986 unless—

- (a) the construction or modification of the vessel is carried out pursuant to a contract between the shipbuilder and another person and the shipbuilder is not the owner of the vessel; or
- (b) the vessel was under construction or being modified, as the case may be, on 28 August 1986.”.

Limit of available bounty in respect of vessels constructed or modified for export

6. Section 6A of the Principal Act is amended—

- (a) by adding at the end of paragraph (1) (a) “and”;
- (b) by omitting from sub-section (1) (b) “; and”;
- (c) by omitting paragraph (1) (c).

7. After section 6A of the Principal Act the following section is inserted:

Limit of available bounty in respect of vessels constructed or modified during certain period

“6B. (1) The amount available for payment of bounty or advances in respect of the construction or modification of bountiable vessels the construction or modification of which, as the case may be, is completed

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during the period commencing on 1 July 1986 and ending on 30 June 1989 is—

- (a) in relation to the financial year commencing on 1 July 1986—\$42,000,000;
- (b) in relation to the financial year commencing on 1 July 1987—\$45,000,000;
- (c) in relation to the financial year commencing on 1 July 1988—\$45,000,000; and
- (d) in relation to the period commencing on 1 July 1989 and ending on 30 June 1991—an amount equal to the difference between \$144,000,000 and the sum of the amounts of bounty or advances paid in the financial years referred to in paragraphs (a), (b) and (c).

“(2) The regulations (in this section referred to as the ‘reservation regulations’) shall make provision for and in relation to the reservation of amounts available, for payment of bounty in respect of the construction or modification of bountiable vessels to which sub-section (1) applies.

“(3) Amounts may be reserved in accordance with the reservation regulations notwithstanding that at the time the application for the reservation is dealt with, funds are not available for the payment of bounty or of advances or that the sum of the amounts reserved exceeds \$144,000,000.

“(4) Notwithstanding any other provision of this Act, if the Comptroller-General is of the opinion that the amount available in a financial year referred to in sub-section (1) for payment of bounty and advances will be insufficient to meet all valid claims for the payment of bounty or advances in that year, the Comptroller-General may, subject to the regulations—

- (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.

“(5) If the Comptroller-General is of the opinion, in relation to the period referred to in paragraph (1) (d), that the amount (in this sub-section referred to as the ‘relevant amount’) available for payment of bounty in respect of the construction or modification of bountiable vessels to which sub-section (1) applies will be or is insufficient to meet all valid claims for bounty in respect of the vessels, amounts of bounty in respect of the claims shall, subject to the regulations, be approved for payment in such order as is determined by the Comptroller-General in writing and, when the aggregate of the amounts of bounty approved for payment in respect of the vessels equals the relevant amount, no further amounts of bounty are payable in respect of the vessels.

“(6) The regulations may make provision for and in relation to deeming the construction or modification of vessels the construction or modification

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of which is completed outside a financial year referred to in sub-section (1) to have been completed within such a year.

“(7) 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 period referred to in sub-section (1), a person is not entitled to be paid bounty in that period.

“(8) In this section, ‘advance’ means an advance on account of bounty under section 8.”.

Rate of bounty

8. Section 7 of the Principal Act is amended—

- (a) by omitting from paragraph (1) (e) “and”; and
- (b) by omitting paragraph (1) (f) and substituting the following paragraphs:

“(f) where construction is commenced during the period commencing on 1 July 1986 and ending on 31 December 1987—20% of the cost of that construction; and

(g) where construction is commenced during the period commencing on 1 January 1988 and ending on 30 June 1989—

(i) in the case of a prescribed bountiable vessel—20% of the cost of that construction; or

(ii) in the case of a bountiable vessel other than a prescribed bountiable vessel—15% of the cost of that construction.”.

Claims for payment of bounty

9. Section 9 of the Principal Act is amended—

- (a) by omitting from paragraph (2) (d) “12” and substituting “6”; and
- (b) by inserting in sub-section (3) “and section 6B” after “6A (2)”.

Variation of inadequate claims

10. Section 9A of the Principal Act is amended—

- (a) by omitting from paragraph (2) (d) “12” and substituting “6”; and
- (b) by inserting in sub-section (4) “and section 6B” after “6A (2)”.

Registration of premises

11. Section 10 of the Principal Act is amended by omitting sub-section (11) and substituting the following sub-section:

“(11) Where an application is made for the registration of premises under this section, the Minister shall refuse to register the premises unless, in the opinion of the Minister, the registration of the premises will permit the orderly development in Australia of the industry of constructing and modifying bountiable vessels.”.

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Registration of persons as prescribed shipbuilders

12. Section 10A of the Principal Act is amended by omitting sub-section (11) and substituting the following sub-section:

“(11) Where an application is made for the registration of a person under this section, the Minister shall refuse to register the person unless, in the opinion of the Minister, the registration of the person will permit the orderly development in Australia of the industry of constructing and modifying bountiable vessels.”.

13. Section 13 of the Principal Act is repealed and the following section is substituted:

Appointment of authorised persons

“13. (1) The Comptroller-General may, by writing signed by him or her, appoint—

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

to be an authorised person, or authorised persons, for the purposes of this Act.

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Transitional

14. (1) Notwithstanding any provision of the Principal Act as amended by this Act, bounty is not payable in respect of the construction or modification of a bountiable vessel which was under construction, or being modified, on 28 August 1986 unless an application for the reservation, in accordance with the regulations referred to in sub-section 6B (2) of the Principal Act as so amended, of an amount of bounty in respect of the vessel is made within 3 months after the day on which those regulations take effect.

(2) Notwithstanding any provision of the Principal Act as amended by this Act, bounty is not payable to a shipbuilder in respect of the construction or modification of a bountiable vessel which was under construction, or being modified, on 28 August 1986 otherwise than pursuant to a contract between the shipbuilder and another person where the shipbuilder is not the owner of the vessel, unless the construction of the vessel is completed before 30 June 1989.

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PART III—AMENDMENTS OF OTHER ACTS

Amendments relating to amounts of bounty, &c.

15. The Acts specified in Schedule 1 are amended as set out in that Schedule.

Amendments relating to administration, &c.

16. The Acts specified in Schedule 2 are amended as set out in that Schedule.

Overpayments of bounty, &c., because of this Act

17. (1) Where, because of an amendment of an Act made by section 15, the amount paid to a person by way of bounty or subsidy under that Act before the day on which this Act received the Royal Assent exceeds the amount of bounty or subsidy which that person was entitled to be paid before that day under that Act as so amended, the person is liable to repay to the Commonwealth the amount of the excess.

(2) Where a person is liable to repay an amount to the Commonwealth under sub-section (1), the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

(3) Where a person is liable to repay an amount to the Commonwealth under sub-section (1), that amount may be deducted from any other amount that is payable to the person under an Act providing for the payment of bounty or subsidy 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.

Application

18. The amendments made by section 16 do not apply in relation to claims or applications for bounty or subsidy made before the commencement of that section and those claims or applications shall be dealt with as if those amendments had not been made.

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SCHEDULE 1

Section 15

AMENDMENTS RELATING TO AMOUNTS OF BOUNTY, &c.

Bounty (Agricultural Tractors and Equipment) Act 1985

Paragraph 12 (1) (b)—

Omit the paragraph, substitute the following paragraphs:

- “(b) where such a condition is satisfied in relation to the tractor on a day on or after 1 July 1986 and before 20 August 1986—an amount equal to 35% of the value added to the tractor by the manufacturer;
- (ba) where such a condition is satisfied in relation to the tractor on a day on or after 20 August 1986 and before 1 July 1987—an amount equal to 28% of the value added to the tractor by the manufacturer; or”.

Paragraph 12 (1) (c)—

Omit “25%”, substitute “20%”.

Paragraph 12 (2) (b)—

Omit the paragraph, substitute the following paragraphs:

- “(b) where such a condition is satisfied in relation to the cab on a day on or after 1 July 1986 and before 20 August 1986—an amount equal to 35% of the value added to the cab by the manufacturer;
- (ba) where such a condition is satisfied in relation to the cab on a day on or after 20 August 1986 and before 1 July 1987—an amount equal to 28% of the value added to the cab by the manufacturer; or”.

Paragraph 12 (2) (c)—

Omit “25%”, substitute “20%”.

Sub-section 12 (3)—

Omit all words from and including “is”, substitute:

“is—

- (a) where the condition specified in sub-section 11(6) is satisfied in relation to the equipment on a day before 20 August 1986—an amount equal to 25% of the value added to the equipment by the manufacturer; or
- (b) where that condition is satisfied in relation to the equipment on a day on or after 20 August 1986—an amount equal to 20% of the value added to the equipment by the manufacturer.”.

Bounty (Bed Sheeting) Act 1977

Section 7—

Repeal the section, substitute the following section:

Rate of bounty

“7. The rate at which bounty is payable in respect of bountiable bed sheeting is—

- (a) where the condition specified in paragraph 5 (3) (c) is satisfied in relation to the bed sheeting before 20 August 1986—20 cents per square metre; or
- (b) where that condition is satisfied in relation to the bed sheeting on or after 20 August 1986—16 cents per square metre.”.

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SCHEDULE 1—continued

Bounty (Berry Fruits) Act 1982

Sub-section 6 (1)—

Omit the sub-section, substitute the following sub-section:

“(1) The amount of bounty payable to a producer of bountiable fruit is—

- (a) where the condition specified in paragraph 5 (3) (c) is satisfied in relation to the fruit before 20 August 1986—\$100 per tonne of bountiable fruit provided to the processor of the bountiable fruit; or
- (b) where that condition is satisfied in relation to the fruit on or after 20 August 1986—\$80 per tonne of bountiable fruit provided to the processor of the bountiable fruit.”.

Bounty (Books) Act 1969

Paragraph 6 (1) (b)—

Omit “and” (last occurring).

Paragraph 6 (1) (c)—

Omit the paragraph, substitute the following paragraphs:

- “(c) in the case of a book produced on or after 1 January 1984 and before 20 August 1986—25% of the total manufacturing cost of the book; and
- (d) in the case of a book produced on or after 20 August 1986—20% of the total manufacturing cost of the book.”.

Paragraph 6 (2) (b)—

Omit “and” (last occurring).

Paragraph 6 (2) (c)—

Omit the paragraph, substitute the following paragraphs:

- “(c) in the case of a book produced on or after 1 January 1984 and before 20 August 1986—20% of the publishers paper costs in relation to the book; and
- (d) in the case of a book produced on or after 20 August 1986—16.7% of the publishers paper costs in relation to the book.”.

Bounty (Commercial Motor Vehicles) Act 1978

Paragraph 14D (1) (a)—

Omit the paragraph, substitute the following paragraphs:

- “(a) where the assembly of the vehicle is completed on or after 1 January 1986 and before 20 August 1986—16%;
- (aa) where the assembly of the vehicle is completed on or after 20 August 1986 and before 1 January 1987—12.8%”.

Paragraph 14D (1) (b)—

Omit “12%”, substitute “9.6%”.

Paragraph 14D (1) (c)—

Omit “8%”, substitute “6.4%”.

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SCHEDULE 1—continued
Bounty (Computers) Act 1984

Section 10—

Repeal the section, substitute the following section:

Amount of bounty

“10. The bounty payable to a manufacturer of bountiable equipment in respect of the equipment is—

- (a) where the condition specified in paragraph 9 (3) (c) is satisfied in relation to the equipment on a day before 20 August 1986—an amount equal to 25% of the value added to the equipment by the manufacturer; or
- (b) where that condition is satisfied in relation to the equipment on a day on or after 20 August 1986 and before 6 July 1990—an amount equal to 20% of the value added to the equipment by the manufacturer.”.

Bounty (High Alloy Steel Products) Act 1983

Paragraphs 8 (3) (a) and (b)—

Omit the paragraphs, substitute the following paragraphs:

- “(a) if the bountiable product is a bountiable bar product and the condition specified in paragraph 7 (3) (b) is satisfied in relation to the product before 20 August 1986—Schedule 1;
- (b) if the bountiable product is a bountiable flat product and that condition is satisfied in relation to the product before that day—Schedule 2;
- (c) if the bountiable product is a bountiable bar product and that condition is satisfied in relation to the product on or after that day—Schedule 3; or
- (d) if the bountiable product is a bountiable flat product and that condition is satisfied in relation to the product on or after that day—Schedule 4.”.

After Schedule 2—

Insert the following Schedules:

“SCHEDULE 3 Section 8
BOUNTIALE BAR PRODUCTS

Column 1	Column 2
Number of tonnes in the notional annual industry sales tonnage for the quarter	Percentage
10,500 or less	16
more than 10,500 but not more than 11,000	15.2
more than 11,000 but not more than 11,500	14.4
more than 11,500 but not more than 12,000	13.6
more than 12,000 but not more than 12,500	12.8
more than 12,500 but not more than 13,000	12
more than 13,000 but not more than 13,500	11.2
more than 13,500 but not more than 14,000	10.4
more than 14,000 but not more than 14,500	9.6
more than 14,500 but not more than 15,000	8.8
more than 15,000 but not more than 16,000	8
more than 16,000 but not more than 17,000	7.2
more than 17,000 but not more than 18,000	6.4
more than 18,000 but not more than 19,000	5.6
more than 19,000 but not more than 20,000	4.8
more than 20,000 but not more than 21,000	4
more than 21,000 but not more than 22,000	3.2
more than 22,000 but not more than 23,000	1.6

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SCHEDULE 1—continued

“SCHEDULE 4

Section 8

BOUNTIABLE FLAT PRODUCTS

Column 1	Column 2
Number of tonnes in the notional annual industry sales tonnage for the quarter	Percentage
10,000 or less	16
more than 10,000 but not more than 10,500	15.2
more than 10,500 but not more than 11,000	14.4
more than 11,000 but not more than 11,500	13.6
more than 11,500 but not more than 12,000	12.8
more than 12,000 but not more than 12,500	12
more than 12,500 but not more than 13,000	11.2
more than 13,000 but not more than 13,500	10.4
more than 13,500 but not more than 14,000	9.6
more than 14,000 but not more than 15,000	8.8
more than 15,000 but not more than 16,000	8
more than 16,000 but not more than 17,000	7.2
more than 17,000 but not more than 18,000	6.4
more than 18,000 but not more than 19,000	5.6
more than 19,000 but not more than 20,000	4.8
more than 20,000 but not more than 21,000	4
more than 21,000 but not more than 22,000	3.2
more than 22,000 but not more than 23,000	2.4
more than 23,000 but not more than 24,000	1.6
more than 24,000 but not more than 25,000	0.8”.

Bounty (Injection-moulding Equipment) Act 1979

Section 14G—

Repeal the section, substitute the following section:

Amount of bounty on prescribed equipment

“14G. The amount of bounty payable in respect of prescribed equipment is an amount equal to—

- (a) where the condition specified in paragraph 14F (3) (c) is satisfied in relation to the equipment before 20 August 1986—20% of the value added to the equipment by the manufacturer;
- (b) where that condition is satisfied in relation to the equipment on or after 20 August 1986 and before 10 October 1986—16% of the value added to the equipment by the manufacturer; and
- (c) where that condition is satisfied in relation to the equipment on or after 10 October 1986—8% of the value added to the equipment by the manufacturer.”.

Bounty (Paper) Act 1979

Section 7—

Repeal the section, substitute the following section:

Rate of bounty

“7. The rate at which bounty is payable in respect of bountiable paper is—

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SCHEDULE 1—continued

- (a) in the case of bountiable coated paper—
 - (i) where the condition specified in paragraph 6 (3) (b) is satisfied in relation to the paper before 20 August 1986—\$90 per tonne of the weight of the paper at the time of its sale by the manufacturer; or
 - (ii) where that condition is satisfied in relation to the paper on or after 20 August 1986—\$72 per tonne of the weight of the paper at the time of its sale by the manufacturer; and
- (b) in the case of bountiable uncoated paper—
 - (i) where the condition specified in paragraph 6 (3) (b) is satisfied in relation to the paper before 20 August 1986—\$70 per tonne of the weight of the paper at the time of its sale by the manufacturer; or
 - (ii) where that condition is satisfied in relation to the paper on or after 20 August 1986—\$56 per tonne of the weight of the paper at the time of its sale by the manufacturer.”.

Bounty (Printed Fabrics) Act 1981

Section 6—

Repeal the section, substitute the following section:

Amount of bounties

“6. The bounty payable to a producer of bountiable printed fabric in respect of the fabric is an amount equal to—

- (a) where the condition specified in paragraph 5 (4) (c) is satisfied in relation to the fabric before 20 August 1986—70% of the additional value added to the fabric by that producer; and
- (b) where that condition is satisfied in relation to the fabric on or after 20 August 1986—56% of the additional value added to the fabric by that producer.”.

Bounty (Steel Mill Products) Act 1983

Paragraph 9 (2) (a)—

After “plate” insert “produced before 20 August 1986”.

Paragraph 9 (2) (b)—

- (a) After “sheet” insert “produced before that day”.
- (b) Omit “and”.

Paragraph 9 (2) (c)—

After “tube” insert “produced before that day”.

After paragraph 9 (2) (c)—

Insert the following paragraphs:

- “(d) if the bountiable product is bountiable plate produced on or after that day—
Schedule 4;
- (e) if the bountiable product is bountiable sheet produced on or after that day—
Schedule 5; and
- (f) if the bountiable product is bountiable tube produced on or after that day—
Schedule 6.”.

After Schedule 3—

Insert the following Schedule:

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SCHEDULE 1—continued

“SCHEDULE 4

Section 9

BOUNTIABLE PLATE

Column 1	Column 2
Number of tonnes in the notional annual industry hot-rolled feed usage tonnage applicable to bountiable plate for the quarter	Percentage
5,000 or less	16
more than 5,000 but not more than 5,200	15.2
more than 5,200 but not more than 5,400	14.4
more than 5,400 but not more than 5,600	13.6
more than 5,600 but not more than 5,800	12.8
more than 5,800 but not more than 6,000	12
more than 6,000 but not more than 6,200	11.2
more than 6,200 but not more than 6,400	10.4
more than 6,400 but not more than 6,600	9.6
more than 6,600 but not more than 6,800	8.8
more than 6,800 but not more than 7,000	8
more than 7,000 but not more than 7,200	7.2
more than 7,200 but not more than 7,400	6.4
more than 7,400 but not more than 7,600	5.6
more than 7,600 but not more than 7,800	4.8
more than 7,800 but not more than 8,000	4
more than 8,000 but not more than 8,200	3.2
more than 8,200 but not more than 8,400	2.4
more than 8,400 but not more than 8,600	1.6
more than 8,600 but not more than 8,800	0.8

“SCHEDULE 5

Section 9

BOUNTIABLE SHEET

Column 1	Column 2
Number of tonnes in the notional annual industry hot-rolled feed usage tonnage applicable to bountiable sheet for the quarter	Percentage
700,000 or less	13.6
more than 700,000 but not more than 750,000	12.8
more than 750,000 but not more than 770,000	12
more than 770,000 but not more than 790,000	11.2
more than 790,000 but not more than 810,000	10.4
more than 810,000 but not more than 830,000	9.6
more than 830,000 but not more than 850,000	8.8
more than 850,000 but not more than 860,000	7.2
more than 860,000 but not more than 870,000	5.6
more than 870,000 but not more than 880,000	4
more than 880,000 but not more than 890,000	2.4
more than 890,000 but not more than 900,000	0.8

“SCHEDULE 6

Section 9

BOUNTIABLE TUBE

Column 1	Column 2
Number of tonnes in the notional annual industry hot-rolled feed usage tonnage applicable to bountiable tube for the quarter	Percentage
350,000 or less	13.6
more than 350,000 but not more than 370,000	12.8

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SCHEDULE 1—continued

Column 1	Column 2
Number of tonnes in the notional annual industry hot-rolled feed usage tonnage applicable to bountiable tube for the quarter	Percentage
more than 370,000 but not more than 390,000	12
more than 390,000 but not more than 410,000	11.2
more than 410,000 but not more than 430,000	10.4
more than 430,000 but not more than 450,000	9.6
more than 450,000 but not more than 460,000	8
more than 460,000 but not more than 470,000	6.4
more than 470,000 but not more than 480,000	4.8
more than 480,000 but not more than 490,000	3.2
more than 490,000 but not more than 500,000	1.6"

Bounty (Textile Yarns) Act 1981

Sub-section 6 (1)—

Omit all the words from and including “equal to”, substitute:

“equal to—

- (a) where the condition specified in paragraph 5 (5) (c) is satisfied in relation to the yarn before 20 August 1986—59% of the additional value added to the yarn by that producer; and
- (b) where that condition is satisfied in relation to the yarn on or after 20 August 1986—47.2% of the additional value added to the yarn by that producer.”.

Sub-section 6 (2)—

Omit all the words from and including “equal to”, substitute:

“equal to—

- (a) where the condition specified in paragraph 5 (5) (c) is satisfied in relation to the yarn before 20 August 1986—49% of the additional value added to the yarn by that producer; and
- (b) where that condition is satisfied in relation to the yarn on or after 20 August 1986—39.2% of the additional value added to the yarn by that producer.”.

Sub-section 6 (3)—

Omit all the words from and including “equal to”, substitute:

“equal to—

- (a) where the condition specified in paragraph 5 (5) (c) is satisfied in relation to the yarn before 20 August 1986—52% of the additional value added to the yarn by that producer; and
- (b) where that condition is satisfied in relation to the yarn on or after 20 August 1986—41.6% of the additional value added to the yarn by that producer.”.

Sub-section 6 (4)—

Omit all the words from and including “equal to”, substitute:

“equal to—

- (a) where the condition specified in paragraph 5 (5) (c) is satisfied in relation to the yarn before 20 August 1986—43% of the additional value added to the yarn by that producer; and
- (b) where that condition is satisfied in relation to the yarn on or after 20 August 1986—34.4% of the additional value added to the yarn by that producer.”.

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SCHEDULE 1—continued

Sub-section 6 (5)—

Omit all the words from and including “equal to”, substitute:

“equal to—

- (a) where the condition specified in paragraph 5 (5) (c) is satisfied in relation to the yarn before 20 August 1986—33% of the additional value added to the yarn by that producer; and
- (b) where that condition is satisfied in relation to the yarn on or after 20 August 1986—26.4% of the additional value added to the yarn by that producer.”.

Subsidy (Grain Harvesters and Equipment) Act 1985

Paragraph 13 (1) (a)—

Omit all the words from and including “harvester—”, substitute:

“harvester—

- (i) in a case where the condition specified in sub-section 10 (4) is satisfied in relation to the harvester before 20 August 1986—an amount equal to 12.5% of the sales value of the harvester; or
- (ii) in a case where that condition is satisfied in relation to the harvester on or after 20 August 1986—an amount equal to 10% of the sales value of the harvester; or”.

Paragraph 13 (1) (b)—

Omit the paragraph, substitute the following paragraph:

“(b) where paragraph (a) does not apply—

- (i) in a case where the condition specified in sub-section 10 (4) is satisfied in relation to the harvester before 20 August 1986—an amount equal to 25% of the value added to the harvester by the completion manufacturer; or
- (ii) in a case where that condition is satisfied in relation to the harvester on or after 20 August 1986—an amount equal to 20% of the value added to the harvester by the completion manufacturer.”.

Sub-section 13 (2)—

Omit all the words from and including “is”, substitute:

“is—

- (a) where the condition specified in sub-section 10 (4) is satisfied in relation to the harvester before 20 August 1986—an amount equal to 25% of the value added to the harvester by the manufacturer; or
- (b) where that condition is satisfied in relation to the harvester on or after 20 August 1986—an amount equal to 20% of the value added to the harvester by the manufacturer.”.

Sub-section 13 (3)—

Omit all the words from and including “is”, substitute:

“is—

- (a) where the condition specified in sub-section 10 (6) is satisfied in relation to the equipment before 20 August 1986—an amount equal to 25% of the value added to the equipment by the manufacturer; or
- (b) where that condition is satisfied in relation to the equipment on or after 20 August 1986—an amount equal to 20% of the value added to the equipment by the manufacturer.”.

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SCHEDULE 2

Section 16

AMENDMENTS RELATING TO ADMINISTRATION, &c.

Bounty (Agricultural Tractors and Equipment) Act 1985

Paragraph 15 (4) (b)—

Omit “producer”, substitute “manufacturer”.

Sub-section 26 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (Bed Sheeting) Act 1977

Sub-section 3 (1)—

Before the definition of “authorized person” insert the following definitions:

“‘accounting period’, in relation to a manufacturer of bed sheeting, has the meaning given by section 4A;

‘approved form’ means a form approved by the Comptroller-General in writing.”.

After section 4—

Insert the following section:

Accounting period

“4A. A reference in this Act to an accounting period of a manufacturer of bed sheeting shall be construed as a reference to—

- (a) where the manufacturer has an accounting period in relation to that bed sheeting of 12 months commencing on a day other than 1 July—that accounting period; or
- (b) in any other case—a financial year.”.

Section 10—

Repeal the section, substitute the following sections:

Advances on account of bounty

“10. (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.

“(2) If a person receives, by way of advances on account of bounty in respect of particular bountiable bed sheeting, an amount that exceeds the amount of bounty payable to the person in respect of that bed sheeting, 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.

“(4) If, at the expiration of an accounting period of a manufacturer of bountiable bed sheeting, 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 bed sheeting, an amount that exceeds the sum of—

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

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(b) the amount or amounts (if any) paid to the manufacturer during that period in respect of bountiable bed sheeting that the manufacturer 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.”.

Claims for payment of bounty

“10A. (1) Subject to sub-section (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable bed sheeting may lodge a claim for payment to the person of the amount.

“(2) A claim may not be made for an amount of bounty that is less than \$200 or, if another amount is prescribed, that other amount.

“(3) A claim under sub-section (1) in respect of bountiable goods 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 section 10E; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(4) 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 involving the exercise of powers under sections 15 and 16)—

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (3) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable goods to which the claim relates—
 - (i) except where sub-paragraph (ii) applies—approve, in writing, payment of the amount; or
 - (ii) where—
 - (A) the amount is different from the amount for which the claim was made;
 - (B) the difference between those amounts is less than \$50; and
 - (C) the Comptroller-General is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty,approve, in writing, payment of the amount claimed; or
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the goods 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 bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, 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 claim

“10B. (1) Where a person who has lodged a claim under section 10A (whether or not the claim has been dealt with under sub-section 10A (4)) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable bed sheeting that was less than the amount of bounty that the person was entitled to claim in respect of those goods, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

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

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SCHEDULE 2—continued

- (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 section 10E; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(3) Where a claim under sub-section (1) relates to a claim under section 10A that has not been dealt with under sub-section 10A (4), the 2 claims shall be dealt with under sub-section 10A (4) as if they were one claim under section 10A.

“(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 involving the exercise of powers under sections 15 and 16)—

- (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 the bountiable bed sheeting to which the claim relates—approve, in writing, payment of the additional amount; or
- (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 goods 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, 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 excessive claim

“10C. (1) Where a person who has lodged a claim under section 10A (whether or not the claim has been dealt with under that section) becomes aware that the claim is for an amount of bounty in respect of bountiable bed sheeting that exceeds the amount of bounty that the person was entitled to claim in respect of that bed sheeting by more than \$100, the person shall, within 28 days after discovering the excess, lodge an acknowledgment of the excess, being an acknowledgment that complies with sub-section (2).

Penalty:

- (a) in the case of a natural person—\$1,000; or
- (b) in the case of a body corporate—\$5,000.

“(2) An acknowledgment under sub-section (1) in respect of bountiable bed sheeting 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 section 10E; and
- (d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

“(3) Where an acknowledgment relates to a claim under section 10A that has not been dealt with under that section, the application shall be dealt with under that section as if it had been amended in accordance with the acknowledgment.

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

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SCHEDULE 2—continued

as the Comptroller-General considers necessary to be made (including inquiries under sections 15 and 16), is satisfied that there has been an overpayment of an application by more than \$100, the Comptroller-General shall cause to be served on the person who lodged the application a demand for the repayment of the amount of the overpayment, and that person is liable to repay that amount to the Commonwealth.

Other adjustments of claims

“10D. (1) Subject to sub-section (2), if the Comptroller-General becomes satisfied, otherwise than after examining an acknowledgment under section 10C, 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.

“(2) Where—

(a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and

(b) the Comptroller-General is satisfied—

(i) that—

(A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and

(B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or

(ii) that—

(A) the cost of endeavouring to recover the overpayment is so high; and

(B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,

that taking action to recover the overpayment would not be justified, the Comptroller-General may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

“(3) Where, in accordance with sub-section (2), the Comptroller-General refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 19 for the year in which the Comptroller-General so refrained.

Forms

“10E. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

(a) where the person is a natural person, be signed personally in the presence of a witness by—

(i) the person; or

(ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;

(b) where the person is a body corporate, be—

(i) under the seal of the first-mentioned person; or

(ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and

(c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration

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SCHEDULE 2—continued

signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller-General, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.

Recovery of repayments

“10F. (1) Where a person is liable to repay an amount to the Commonwealth under section 10, 10C or 10D, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

“(2) Where a person is liable to repay an amount to the Commonwealth under section 10, 10C or 10D, 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.”.

Section 14—

Repeal the section, substitute the following section:

Appointment of authorised persons

“14. (1) The Comptroller-General may, by writing signed by him or her, appoint—

- (a) a specified officer;
 - (b) the officer for the time being holding, or performing the duties of, a specified office; or
 - (c) officers included in a specified class of officers,
- to be an authorised person, or authorised persons, for the purposes of this Act.

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Paragraph 21 (b)—

Omit the paragraph, substitute the following paragraphs:

- “(b) a decision of the Comptroller-General under paragraph 10A (4) (a) approving payment of bounty;
- (ba) a decision of the Comptroller-General under paragraph 10A (4) (b) refusing to approve payment of bounty;
- (bb) a decision of the Comptroller-General under paragraph 10B (4) (a) approving a payment;
- (bc) a decision of the Comptroller-General under paragraph 10B (4) (b) refusing to approve a payment;
- (bd) a decision of the Comptroller-General for the purposes of sub-section 10C (4);
- (be) a decision of the Comptroller-General for the purposes of sub-section 10D (1);”.

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SCHEDULE 2—continued
Bounty (Berry Fruits) Act 1982

Sub-section 16 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (Commercial Motor Vehicles) Act 1978

Sub-section 15 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (Computers) Act 1984

Sub-section 23 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (High Alloy Steel Products) Act 1983

Sub-section 3 (1)—

Before the definition of “approved form” insert the following definition:

“‘accounting period’, in relation to a producer of bountiable products, has the meaning given by section 5A;”.

After section 5—

Insert the following section:

Accounting period

“5A. A reference in this Act to an accounting period of a producer of bountiable products shall be construed as a reference to—

- (a) where the producer has an accounting period in relation to those products of 12 months commencing on a day other than 1 July—that accounting period; or
- (b) in any other case—a financial year.”.

Sections 10 and 11—

Repeal the sections, substitute the following sections:

Advances on account of bounty

“10. (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.

“(2) If a person receives, by way of advances on account of bounty in respect of a particular product, an amount that exceeds the amount of bounty payable to the person in respect of that product, 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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SCHEDULE 2—continued

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

- (a) the amount of bounty that became payable to the producer during that period in respect of bountiable products; and
- (b) the amount or amounts (if any) paid to the producer during that period in respect of bountiable products that the producer is liable to repay to the Commonwealth by virtue of sub-section (2) or (3),

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

Claims for payment of bounty

“11. (1) Subject to sub-section (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable products may lodge a claim for payment to the person of the amount.

“(2) A claim may not be made for an amount of bounty that is less than \$200 or, if another amount is prescribed, that other amount.

“(3) A claim under sub-section (1) in respect of bountiable products 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 section 10D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(4) As soon as practicable after the lodging 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 involving the exercise of powers under sections 17 and 18)—

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (3) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable goods to which the claim relates—
 - (i) except where sub-paragraph (ii) applies—approve, in writing, payment of the amount; or
 - (ii) where—
 - (A) the amount is different from the amount for which the claim was made;
 - (B) the difference between those amounts is less than \$50; and
 - (C) the Comptroller-General is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty,approve, in writing, payment of the amount claimed; or
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the goods 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 bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, 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 claim

“11A. (1) Where a person who has lodged a claim under section 11 (whether or not

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SCHEDULE 2—continued

the claim has been dealt with under sub-section 11 (4)) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable products that was less than the amount of bounty that the person was entitled to claim in respect of those goods, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

“(2) A claim under sub-section (1) in respect of bountiable products 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 section 11D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(3) Where a claim under sub-section (1) relates to a claim under section 11 that has not been dealt with under sub-section 11 (4), the 2 claims shall be dealt with under sub-section 11 (4) as if they were one claim under section 11.

“(4) As soon as practicable after the lodgement 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 involving the exercise of powers under sections 17 and 18)—

- (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 goods to which the claim relates—approve, in writing, payment of the additional amount; or
- (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 goods 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, 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 excessive claim

“11B. (1) Where a person who has lodged a claim under section 11 (whether or not the claim has been dealt with under sub-section 11 (3)) becomes aware that the claim is for an amount of bounty in respect of bountiable products that exceeds the amount of bounty that the person was entitled to claim in respect of those products by more than \$100, the person shall, within 28 days after discovering the error, lodge an acknowledgment of the error, being an acknowledgment that complies with sub-section (2).

Penalty:

- (a) in the case of a natural person—\$1,000; or
- (b) in the case of a body corporate—\$5,000.

“(2) An acknowledgment under sub-section (1) in respect of bountiable products 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

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SCHEDULE 2—continued

(d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

“(3) Where an acknowledgment relates to a claim under section 11 that has not been dealt with under sub-section 11 (3), the claim shall be dealt with under that sub-section as if it had been amended in accordance with the acknowledgment.

“(4) Where the Comptroller-General, after examining an acknowledgment 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 17 and 18), 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.

Other adjustments of claims

“11C. (1) Subject to sub-section (2), if the Comptroller-General becomes satisfied, otherwise than after examining an acknowledgment under section 11A, 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.

“(2) Where—

(a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and

(b) the Comptroller-General is satisfied—

(i) that—

(A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and

(B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or

(ii) that—

(A) the cost of endeavouring to recover the overpayment is so high; and

(B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,

that taking action to recover the overpayment would not be justified, the Comptroller-General may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

“(3) Where, in accordance with sub-section (2), the Comptroller-General refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 21 for the year in which the Comptroller-General so refrained.

Forms

“11D. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

(a) where the person is a natural person, be signed personally in the presence of a witness by—

(i) the person; or

(ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;

(b) where the person is a body corporate, be—

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SCHEDULE 2—continued

- (i) under the seal of the first-mentioned person; or
 - (ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and
- (c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller-General, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.

Recovery of repayments

“11E. (1) Where a person is liable to repay an amount to the Commonwealth under section 10, 11B or 11C, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

“(2) Where a person is liable to repay an amount to the Commonwealth under section 10, 11B or 11C, that amount may be deducted from any other amount that is payable to the person under this Act, the *Bounty (Steel Products) Act 1983* or the *Bounty (Steel Mill Products) Act 1983* 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.”.

Sub-section 16 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Paragraph 23 (1) (b)—

Omit the paragraph, substitute the following paragraphs:

- “(b) a decision of the Comptroller-General under paragraph 11 (4) (a) approving payment of bounty;
- (ba) a decision of the Comptroller-General under paragraph 11 (4) (b) refusing to approve payment of bounty;
- (bb) a decision of the Comptroller-General under paragraph 11A (4) (a) approving a payment;
- (bc) a decision of the Comptroller-General under paragraph 11A (4) (b) refusing to approve a payment;
- (bd) a decision of the Comptroller-General for the purposes of sub-section 11B (4);
- (be) a decision of the Comptroller-General for the purposes of sub-section 11C (1);”.

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SCHEDULE 2—continued

Bounty (Injection-moulding Equipment) Act 1979

Sub-section 15 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (Metal Working Machines and Robots) Act 1985

Sub-paragraph 21 (2) (d) (i)—

Omit the sub-paragraph, substitute the following sub-paragraphs:

- “(i) in the case of a claim in respect of bountiable equipment AA (other than a claim in respect of an independent machine or a claim in respect of retrofit manufacture)—within 12 months after the day on which the manufacture was completed;
- (ia) in the case of a claim in respect of bountiable equipment AA, being a claim in respect of an independent machine or a claim in respect of retrofit manufacture—within 12 months after the day on which the condition specified in sub-section 16 (5) was complied with in respect of that equipment;”.

Sub-paragraph 21 (2) (d) (ii)—

After “case” insert “of a claim in respect”.

Sub-paragraph 21 (2) (d) (iii)—

After “case” insert “of a claim in respect”.

Sub-section 31 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (Paper) Act 1979

Sub-section 3 (1)—

Before the definition of “authorized person” insert the following definitions:

- “‘accounting period’, in relation to a manufacturer of bountiable paper, has the meaning given by section 4A;
- ‘approved form’ means a form approved by the Comptroller-General in writing;”.

After section 4—

Insert the following section:

Accounting period

“4A. A reference in this Act to an accounting period of a manufacturer of bountiable paper shall be construed as a reference to—

- (a) where the manufacturer has an accounting period in relation to that paper of 12 months commencing on a day other than 1 July—that accounting period; or
- (b) in any other case—a financial year.”.

Section 9—

Repeal the section, substitute the following section:

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SCHEDULE 2—continued

Advances on account of bounty

“9. (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.

“(2) If a person receives, by way of advances on account of bounty in respect of particular bountiable paper, an amount that exceeds the amount of bounty payable to the person in respect of that paper, 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.

“(4) If, at the expiration of an accounting period of a manufacturer of bountiable paper, 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 paper, an amount that exceeds the sum of—

- (a) the amount of bounty that became payable to the manufacturer during that period in respect of bountiable paper; and
- (b) the amount or amounts (if any) paid to the manufacturer during that period in respect of bountiable paper that the manufacturer 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.”.

Section 11—

Repeal the section, substitute the following sections:

Claims for payment of bounty

“11. (1) Subject to sub-section (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable paper may lodge a claim for payment to the person of the amount.

“(2) A claim may not be made for an amount of bounty that is less than \$200 or, if another amount is prescribed, that other amount.

“(3) A claim under sub-section (1) in respect of bountiable paper 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 section 11D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(4) 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 involving the exercise of powers under sections 16 and 17)—

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (3) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable goods to which the claim relates—
 - (i) except where sub-paragraph (ii) applies—approve, in writing, payment of the amount; or
 - (ii) where—
 - (A) the amount is different from the amount for which the claim was made;
 - (B) the difference between those amounts is less than \$50; and

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SCHEDULE 2—continued

- (C) the Comptroller-General is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty, approve, in writing, payment of the amount claimed; or
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the goods 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 bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, 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 claim

“11A. (1) Where a person who has lodged a claim under section 11 (whether or not the claim has been dealt with under sub-section 11 (4)) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable paper that was less than the amount of bounty that the person was entitled to claim in respect of those goods, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

- “(2) A claim under sub-section (1) in respect of bountiable products 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 section 11D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(3) Where a claim under sub-section (1) relates to a claim under section 11 that has not been dealt with under sub-section 11 (4), the 2 claims shall be dealt with under sub-section 11 (4) as if they were one claim under section 11.

“(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 involving the exercise of powers under sections 16 and 17)—

- (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 goods to which the claim relates—approve in writing, payment of the additional amount; or
- (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 goods 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, 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 excessive applications

“11B. (1) Where a person who has lodged a claim under section 11 (whether or not the claim has been dealt with under that section) becomes aware that the claim is

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SCHEDULE 2—continued

for an amount of bounty in respect of bountiable paper that exceeds the amount of bounty that the person was entitled to claim in respect of that paper by more than \$100, the person shall, within 28 days after discovering the excess, lodge an acknowledgment of the excess, being an acknowledgment that complies with sub-section (2).

Penalty:

- (a) in the case of a natural person—\$1,000; or
- (b) in the case of a body corporate—\$5,000.

“(2) An acknowledgment under sub-section (1) in respect of bountiable paper 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 section 11D; and
- (d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

“(3) Where an acknowledgment relates to a claim under section 11 that has not been dealt with under that section, the claim shall be dealt with under that section as if it had been amended in accordance with the acknowledgment.

“(4) Where the Comptroller-General, after examining an acknowledgment 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 16 and 17), 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.

Other adjustments of claims

“11C. (1) Subject to sub-section (2), if the Comptroller-General becomes satisfied, otherwise than after examining an acknowledgment under section 11A, 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.

“(2) Where—

- (a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and
- (b) the Comptroller-General is satisfied—
 - (i) that—
 - (A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and
 - (B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or
 - (ii) that—
 - (A) the cost of endeavouring to recover the overpayment is so high; and
 - (B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,

that taking action to recover the overpayment would not be justified, the Comptroller-General may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

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SCHEDULE 2—continued

“(3) Where, in accordance with sub-section (2), the Comptroller-General refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 20 for the year in which the Comptroller-General so refrained.

Forms

“11D. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

- (a) where the person is a natural person, be signed personally in the presence of a witness by—
 - (i) the person; or
 - (ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;
- (b) where the person is a body corporate, be—
 - (i) under the seal of the first-mentioned person; or
 - (ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and
- (c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller-General, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.

Recovery of repayments

“11E. (1) Where a person is liable to repay an amount to the Commonwealth under section 9, 11B or 11C, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

“(2) Where a person is liable to repay an amount to the Commonwealth under section 9, 11B or 11C, 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.”.

Section 15—

Repeal the section, substitute the following section:

Appointment of authorised persons

- “15. (1) The Comptroller-General may, by writing signed by him or her, appoint—
- (a) a specified officer;

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SCHEDULE 2—continued

- (b) the officer for the time being holding, or performing the duties of, a specified office; or
 - (c) officers included in a specified class of officers,
- to be an authorised person, or authorised persons, for the purposes of this Act.

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Paragraph 22 (b)—

Omit the paragraph, substitute the following paragraphs:

- “(b) a decision of the Comptroller-General under paragraph 11 (4) (a) approving payment of bounty;
- (ba) a decision of the Comptroller-General under paragraph 11 (4) (b) refusing to approve payment of bounty;
- (bb) a decision of the Comptroller-General under paragraph 11A (4) (a) approving a payment;
- (bc) a decision of the Comptroller-General under paragraph 11A (4) (b) refusing to approve a payment;
- (bd) a decision of the Comptroller-General for the purposes of sub-section 11B (4);
- (be) a decision of the Comptroller-General for the purposes of sub-section 11C (1);”.

Bounty (Penicillin) Act 1980

Section 17—

Repeal the section, substitute the following section:

Appointment of authorised persons

- “17. (1) The Comptroller-General may, by writing signed by him or her, appoint—
- (a) a specified officer;
 - (b) the officer for the time being holding, or performing the duties of, a specified office; or
 - (c) officers included in a specified class of officers,
- to be an authorised person, or authorised persons, for the purposes of this Act.

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Bounty (Printed Fabrics) Act 1981

Sub-section 2 (1)—

Before the definition of “authorized officer” insert the following definitions:

- “‘accounting period’, in relation to a producer of bountiable printed fabric, has the meaning given by section 3A;
- ‘approved form’ means a form approved by the Comptroller-General in writing;”.

After section 3—

Insert the following section:

Accounting period

“3A. A reference in this Act to an accounting period of a producer of bountiable printed fabric shall be construed as a reference to—

- (a) where the producer has an accounting period in relation to that fabric of 12 months commencing on a day other than 1 July—that accounting period; or

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SCHEDULE 2—continued

(b) in any other case—a financial year.”.

Section 8—

Repeal the section, substitute the following section:

Advances on account of bounty

“8. (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.

“(2) If a person receives, by way of advances on account of bounty in respect of particular bountiable printed fabric, an amount that exceeds the amount of bounty payable to the person in respect of that fabric, 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.

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

- (a) the amount of bounty that became payable to the producer during that period in respect of bountiable printed fabric; and
- (b) the amount or amounts (if any) paid to the producer during that period in respect of bountiable printed fabric that the producer is liable to repay to the Commonwealth by virtue of sub-section (2) or (3),

the producer is liable to repay to the Commonwealth the amount of the excess.”.

Section 10—

Repeal the section, substitute the following sections:

Claims for payment of bounty

“10. (1) Subject to sub-section (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable goods may lodge a claim for payment to the person of the amount.

“(2) A claim may not be made for an amount of bounty that is less than \$200 or, if another amount is prescribed, that other amount.

“(3) A claim under sub-section (1) in respect of bountiable goods 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 section 10D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(4) 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 involving the exercise of powers under sections 15 and 16)—

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (3) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable goods to which the claim relates—

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SCHEDULE 2—continued

- (i) except where sub-paragraph (ii) applies—approve, in writing, payment of the amount; or
- (ii) where—
 - (A) the amount is different from the amount for which the claim was made;
 - (B) the difference between those amounts is less than \$50; and
 - (C) the Comptroller-General is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty,approve, in writing, payment of the amount claimed; or
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the goods 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 bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, 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 claim

“10A. (1) Where a person who has lodged a claim under section 10 (whether or not the claim has been dealt with under that section) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable goods that was less than the amount of bounty that the person was entitled to claim in respect of those goods, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

- “(2) A claim under sub-section (1) in respect of bountiable goods 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 section 10D; and
 - (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(3) Where a claim under sub-section (1) relates to a claim under section 10 that has not been dealt with under sub-section 10 (4), the 2 claims shall be dealt with under sub-section 10 (4) as if they were one claim under section 10.

“(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 involving the exercise of powers under sections 15 and 16)—

- (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 goods to which the claim relates—approve, in writing, payment of the additional amount; or
- (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 goods 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, the Comptroller-General

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SCHEDULE 2—continued

shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

Variation of excessive claim

“10B. (1) Where a person who has lodged a claim under section 10 (whether or not the claim has been dealt with under that section) becomes aware that the claim is for an amount of bounty in respect of bountiable printed fabric that exceeds the amount of bounty that the person was entitled to claim in respect of that printed fabric by more than \$100, the person shall, within 28 days after discovering the excess, lodge an acknowledgment of the excess, being an acknowledgment that complies with sub-section (2).

Penalty:

- (a) in the case of a natural person—\$1,000; or
- (b) in the case of a body corporate—\$5,000.

“(2) An acknowledgment under sub-section (1) in respect of bountiable printed fabric 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 section 10D; and
- (d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

“(3) Where an acknowledgment relates to a claim under section 10 that has not been dealt with under that section, the claim shall be dealt with under that section as if it had been amended in accordance with the acknowledgment.

“(4) Where the Comptroller-General, after examining an acknowledgment 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 15 and 16), 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.

Other adjustments of claims

“10C. (1) Subject to sub-section (2), if the Comptroller-General becomes satisfied, otherwise than after examining an acknowledgment under section 10B, 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.

“(2) Where—

- (a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and
- (b) the Comptroller-General is satisfied—

(i) that—

- (A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and
- (B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or

(ii) that—

- (A) the cost of endeavouring to recover the overpayment is so high; and

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(B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,
that taking action to recover the overpayment would not be justified,
the Comptroller-General may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

“(3) Where, in accordance with sub-section (2), the Comptroller-General refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 19 for the year in which the Comptroller-General so refrained.

Forms

“10D. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

- (a) where the person is a natural person, be signed personally in the presence of a witness by—
 - (i) the person; or
 - (ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;
- (b) where a person is a body corporate, be—
 - (i) under the seal of the first-mentioned person; or
 - (ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and
- (c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller-General, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.

Recovery of repayments

“10E. (1) Where a person is liable to repay an amount to the Commonwealth under section 8, 10B or 10C, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

“(2) Where a person is liable to repay an amount to the Commonwealth under section 8, 10B or 10C, 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.”.

Sub-section 14 (2)—

Omit the sub-section, substitute the following sub-section:

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SCHEDULE 2—continued

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Paragraph 21 (d)—

Omit the paragraph, substitute the following paragraphs:

- “(d) a decision of the Comptroller-General under paragraph 10 (4) (a) approving payment of bounty;
- (da) a decision of the Comptroller-General under paragraph 10 (4) (b) refusing to approve payment of bounty;
- (db) a decision of the Comptroller-General under paragraph 10A (4) (a) approving a payment;
- (dc) a decision of the Comptroller-General under paragraph 10A (4) (b) refusing to approve a payment;
- (dd) a decision of the Comptroller-General for the purposes of sub-section 10B (4);
- (de) a decision of the Comptroller-General for the purposes of sub-section 10C (1);”.

Bounty (Steel Mill Products) Act 1983

Sub-section 3 (1)—

Before the definition of “approved form” insert the following definition:

“‘accounting period’, in relation to a producer of bountiable products, has the meaning given by section 6A;”.

After section 6—

Insert the following section:

Accounting period

“6A. A reference in this Act to an accounting period of a producer of bountiable products shall be construed as a reference to—

- (a) where the producer has an accounting period in relation to those products of 12 months commencing on a day other than 1 July—that accounting period; or
- (b) in any other case—a financial year.”.

Sections 11 and 12—

Repeal the sections, substitute the following sections:

Advances on account of bounty

“11. (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.

“(2) If a person receives, by way of advances on account of bounty in respect of a particular product, an amount that exceeds the amount of bounty payable to the person in respect of that product, 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.

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

- (a) the amount of bounty that became payable to the producer during that period in respect of bountiable products; and

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

Claims for payment of bounty

“12. (1) Subject to sub-section (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable products may lodge a claim for payment to the person of the amount.

“(2) A claim may not be made for an amount of bounty that is less than \$200 or, if another amount is prescribed, that other amount.

“(3) A claim under sub-section (1) in respect of bountiable goods 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 section 12D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(4) 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 involving the exercise of powers under sections 18 and 19)—

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (3) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable goods to which the claim relates—
 - (i) except where sub-paragraph (ii) applies—approve, in writing, payment of the amount; or
 - (ii) where—
 - (A) the amount is different from the amount for which the claim was made;
 - (B) the difference between those amounts is less than \$50; and
 - (C) the Comptroller-General is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty,approve, in writing, payment of the amount claimed; or
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the goods 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 bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, 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 claim

“12A. (1) Where a person who has lodged a claim under section 12 (whether or not the claim has been dealt with under sub-section 12 (4)) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable products that was less than the amount of bounty that the person was entitled to claim in respect of those goods, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

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

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- (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 section 12D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(3) Where a claim under sub-section (1) relates to a claim under section 12 that has not been dealt with under sub-section 12 (4), the 2 claims shall be dealt with under sub-section 12 (4) as if they were one claim under section 12.

“(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 involving the exercise of powers under sections 18 and 19)—

- (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 goods to which the claim relates—approve, in writing, payment of the additional amount; or
- (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 goods 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, 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 excessive claim

“12B. (1) Where a person who has lodged a claim under section 12 (whether or not the claim has been dealt with under sub-section 12 (3)) becomes aware that the claim is for an amount of bounty in respect of bountiable products that exceeds the amount of bounty that the person was entitled to claim in respect of those products by more than \$100, the person shall, within 28 days after discovering the excess, lodge an acknowledgment of the excess, being an acknowledgment that complies with sub-section (2).

Penalty:

- (a) in the case of a natural person—\$1,000; or
- (b) in the case of a body corporate—\$5,000.

“(2) An acknowledgment under sub-section (1) in respect of bountiable products 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 section 12D; and
- (d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

“(3) Where an acknowledgment relates to a claim under section 12 that has not been dealt with under sub-section 12 (3), the claim shall be dealt with under that sub-section as if it had been amended in accordance with the acknowledgment.

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

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the Comptroller-General considers necessary to be made (including inquiries under sections 18 and 19), 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.

Other adjustments of claims

“12C. (1) Subject to sub-section (2), if the Comptroller-General becomes satisfied, otherwise than after examining an acknowledgment under section 12B, 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.

“(2) Where—

(a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and

(b) the Comptroller-General is satisfied—

(i) that—

(A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and

(B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or

(ii) that—

(A) the cost of endeavouring to recover the overpayment is so high; and

(B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,

that taking action to recover the overpayment would not be justified,

the Comptroller-General may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

“(3) Where, in accordance with sub-section (2), the Comptroller-General refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 22 for the year in which the Comptroller-General so refrained.

Forms

“12D. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

(a) where the person is a natural person, be signed personally in the presence of a witness by—

(i) the person; or

(ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;

(b) where the person is a body corporate, be—

(i) under the seal of the first-mentioned person; or

(ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and

(c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration

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signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller-General, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.

Recovery of repayments

“12E. (1) Where a person is liable to repay an amount to the Commonwealth under section 11, 12B or 12C, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

“(2) Where a person is liable to repay an amount to the Commonwealth under section 11, 12B or 12C, that amount may be deducted from any other amount that is payable to the person under this Act, the *Bounty (Steel Products) Act 1983* or the *Bounty (High Alloy Steel Products) Act 1983* 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.”.

Sub-section 17 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

Paragraph 24 (1) (b)—

Omit the paragraph, substitute the following paragraphs:

- “(b) a decision of the Comptroller-General under paragraph 12 (4) (a) approving payment of bounty;
- (ba) a decision of the Comptroller-General under paragraph 12 (4) (b) refusing to approve payment of bounty;
- (bb) a decision of the Comptroller-General under paragraph 12A (4) (a) approving a payment;
- (bc) a decision of the Comptroller-General under paragraph 12A (4) (b) refusing to approve a payment;
- (bd) a decision of the Comptroller-General for the purposes of sub-section 12B (4);
- (be) a decision of the Comptroller-General for the purposes of sub-section 12C (1);”.

Paragraph 27 (3) (b)—

Omit “as respects”, substitute “in respect of”.

Bounty (Textile Yarns) Act 1981

Sub-section 2 (1)—

Before the definition of “authorized officer” insert the following definitions:

“ ‘accounting period’, in relation to a producer of bountiable yarn, has the meaning given by section 3A;

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‘approved form’ means a form approved by the Comptroller-General in writing.”.

After section 3—

Insert the following section:

Accounting period

“3A. A reference in this Act to an accounting period of a producer of bountiable yarn shall be construed as a reference to—

- (a) where the producer has an accounting period in relation to that yarn of 12 months commencing on a day other than 1 July—that accounting period; or
- (b) in any other case—a financial year.”.

Section 8—

Repeal the section, substitute the following section:

Advances on account of bounty

“8. (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.

“(2) If a person receives, by way of advances on account of bounty in respect of particular bountiable yarn, an amount that exceeds the amount of bounty payable to the person in respect of that yarn, 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.

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

- (a) the amount of bounty that became payable to the producer during that period in respect of bountiable yarn; and
- (b) the amount or amounts (if any) paid to the producer during that period in respect of bountiable yarn that the producer is liable to repay to the Commonwealth by virtue of sub-section (2) or (3),

the producer is liable to repay to the Commonwealth the amount of the excess.”.

Section 10—

Repeal the section, substitute the following sections:

Claims for payment of bounty

“10. (1). Subject to sub-section (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable yarn may lodge a claim for payment to the person of the amount.

“(2) A claim may not be made for an amount of bounty that is less than \$200 or, if another amount is prescribed, that other amount.

“(3) A claim under sub-section (1) in respect of bountiable goods 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 section 10D; and
- (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

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“(4) As soon as practicable after the lodgement 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 involving the exercise of powers under sections 15 and 16)—

- (a) if the Comptroller-General is satisfied that the claim complies with sub-section (3) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable goods to which the claim relates—
 - (i) except where sub-paragraph (ii) applies—approve, in writing, payment of the amount; or
 - (ii) where—
 - (A) the amount is different from the amount for which the claim was made;
 - (B) the difference between those amounts is less than \$50; and
 - (C) the Comptroller-General is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty,approve, in writing, payment of the amount claimed; or
- (b) if the Comptroller-General is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the goods 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 bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, 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 claim

“10A. (1) Where a person who has lodged a claim under section 10 (whether or not the claim has been dealt with under sub-section 10 (4)) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable yarn that was less than the amount of bounty that the person was entitled to claim in respect of those goods, the person may lodge a claim for payment to the person of the difference between the 2 amounts.

- “(2) A claim under sub-section (1) in respect of bountiable yarn 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 section 10D; and
 - (d) be lodged with a Collector for a State, or with the Comptroller-General, within 12 months after the day on which the last condition for the payment of bounty in respect of those goods became satisfied.

“(3) Where a claim under sub-section (1) relates to a claim under section 10 that has not been dealt with under sub-section 10 (4), the 2 claims shall be dealt with under sub-section 10 (4) as if they were one claim under section 10.

“(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 involving the exercise of powers under sections 15 and 16)—

- (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 goods to which the claim relates—approve, in writing, payment of the additional amount; or

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- (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 goods 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, 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 excessive claim

“10B. (1) Where a person who has lodged a claim under section 10 (whether or not the application has been dealt with under that section) becomes aware that the claim is for an amount of bounty in respect of bountiable yarn that exceeds the amount of bounty that the person was entitled to claim in respect of that yarn by more than \$100, the person shall, within 28 days after discovering the excess, lodge an acknowledgment of the excess, being an acknowledgment that complies with sub-section (2).

Penalty:

- (a) in the case of a natural person—\$1,000; or
(b) in the case of a body corporate—\$5,000.

“(2) An acknowledgment under sub-section (1) in respect of bountiable yarn 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 section 10D; and
(d) be lodged with a Collector for a State or Territory or with the Comptroller-General.

“(3) Where an acknowledgment relates to a claim under section 10 that has not been dealt with under that section, the claim shall be dealt with under that section as if it had been amended in accordance with the acknowledgment.

“(4) Where the Comptroller-General, after examining an acknowledgment 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 15 and 16), 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.

Other adjustments of claims

“10C. (1) Subject to sub-section (2), if the Comptroller-General becomes satisfied, otherwise than after examining an acknowledgment under section 10B, 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.

“(2) Where—

- (a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and
(b) the Comptroller-General is satisfied—
(i) that—

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- (A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and
 - (B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or
- (ii) that—
- (A) the cost of endeavouring to recover the overpayment is so high; and
 - (B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,
- that taking action to recover the overpayment would not be justified, the Comptroller-General may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

“(3) Where, in accordance with sub-section (2), the Comptroller-General refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 19 for the year in which the Comptroller-General so refrained.

Forms

“10D. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

- (a) where the person is a natural person, be signed personally in the presence of a witness by—
 - (i) the person; or
 - (ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;
- (b) where the person is a body corporate, be—
 - (i) under the seal of the first-mentioned person; or
 - (ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and
- (c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller-General, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.

Recovery of repayments

“10E. (1) Where a person is liable to repay an amount to the Commonwealth under section 8, 10B or 10C, the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

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“(2) Where a person is liable to repay an amount to the Commonwealth under section 8, 10B or 10C, 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.”

Sub-section 14 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”

Paragraph 21 (d)—

Omit the paragraph, substitute the following paragraphs:

- “(d) a decision of the Comptroller-General under paragraph 10 (4) (a) approving payment of bounty;
- (da) a decision of the Comptroller-General under paragraph 10 (4) (b) refusing to approve payment of bounty;
- (db) a decision of the Comptroller-General under paragraph 10A (4) (a) approving a payment;
- (dc) a decision of the Comptroller-General under paragraph 10A (4) (b) refusing to approve a payment;
- (dd) a decision of the Comptroller-General for the purposes of sub-section 10B (4);
- (de) a decision of the Comptroller-General for the purposes of sub-section 10C (1);”

Subsidy (Grain Harvesters and Equipment) Act 1985

Paragraph 18 (2) (c)—

Omit “the form”, substitute “section 21A”.

Paragraph 19 (2) (c)—

Omit “the form”, substitute “section 21A”.

Paragraph 20 (2) (c)—

Omit “the form”, substitute “section 21A”.

Section 21—

- (a) Omit “If”, substitute “Subject to sub-section (2), if”.
- (b) Add the following sub-sections:

“(2) Where—

- (a) the amount of an overpayment of a claim for subsidy, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and

- (b) the Comptroller is satisfied—

- (i) that—

- (A) the overpayment was due to an error that did not involve any failure on the part of the person who lodged the claim to comply with this Act; and

- (B) the repayment of the amount of the overpayment would be unreasonable or would cause undue hardship to that person; or

- (ii) that—

- (A) the cost of endeavouring to recover the overpayment is so high; and

- (B) the amount likely to be recovered as a result of endeavouring to recover the overpayment is so low,

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that taking action to recover the overpayment would not be justified, the Comptroller may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

“(3) Where, in accordance with sub-section (2), the Comptroller refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 33 for the year in which the Comptroller so refrained.”.

After section 21—

Insert the following section:

Forms

“21A. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

- (a) where the person is a natural person, be signed personally in the presence of a witness by—
 - (i) the person; or
 - (ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;
- (b) where the person is a body corporate, be—
 - (i) under the seal of the first-mentioned person; or
 - (ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and
- (c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration signed by the witness stating that the form was signed in the presence of the witness.

“(2) For the purposes of this section, a person shall be taken to have authorised another person to sign forms under this Act on behalf of the first-mentioned person, if, and only if, the first-mentioned person has so authorised the other person in writing delivered to the Comptroller, being writing—

- (a) where the first-mentioned person is a natural person, that—
 - (i) is signed personally in the presence of a witness by the first-mentioned person; and
 - (ii) states the name and address of the witness and contains a declaration signed by the witness stating that the writing was signed in the presence of the witness; or
- (b) where the first-mentioned person is a body corporate—under the seal of the first-mentioned person.”.

Sub-section 26 (2)—

Omit the sub-section, substitute the following sub-section:

“(2) In sub-section (1), ‘officer’ means an Officer of Customs within the meaning of the *Customs Act 1901*.”.

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NOTE

1. No. 48, 1980, as amended. For previous amendments, see Nos. 26 and 145, 1982; Nos. 39 and 76, 1985; and Nos. 10 and 37, 1986.

{*Minister's second reading speech made in—*
House of Representatives on 22 October 1986
Senate on 17 November 1986}