COPPER BOUNTY.

No. 78 of 1958.

An Act to provide for the Payment of a Bounty on the Production of Copper.

[Assented to 10th October, 1958.]

 \mathbf{B}^{E} it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:---

1. This Act may be cited as the Copper Bounty Act 1958. Short title.

2. This Act shall be deemed to have come into operation commenceon the nineteenth day of May, One thousand nine hundred and ment. fifty-eight.

3.—(1.) In this Act, unless the contrary intention appears— Interpretation.

- "authorized person" means a person appointed by the Minister under section twelve of this Act to be an authorized person for the purposes of the provision in which the expression occurs;
- "bounty" means bounty under this Act, and includes a payment under section eighteen of this Act;

"Collector" means Collector of Customs for a State;

"copper concentrate" does not include-

(a) scrap copper or a substance obtained from scrap copper; or

- (b) a substance produced in the course of smelting or roasting operations for the extraction of a metal other than copper, or a substance obtained from a substance so produced;
- " copper ore " means ore that contains copper and does not contain any other metal to such an extent that the value of the other metal exceeds the value of the copper;
- "producer", in relation to refined copper, means the person who produced the ore from which the refined copper was obtained;
- "refined copper" means fire-refined copper or electrolytically refined copper produced in Australia from ore obtained by mining in Australia;
- "smelting-works" means premises registered by the Minister as a smelting-works under section ten of this Act;
- " the Comptroller-General " means the Comptroller-General of Customs;
- " year to which this Act applies " means—
 - (a) the period commencing on the nineteenth day of May, One thousand nine hundred and fifty-eight, and ending on the thirtieth day of June, One thousand nine hundred and fiftynine; or
 - (b) the year commencing on the first day of July, One thousand nine hundred and fifty-nine.

(2.) Where a person, by reason of his having produced ore from which was obtained any refined copper sold for use in Australia, is, for the purposes of this Act, the producer of the refined copper, notwithstanding that he had sold the ore, or a substance from which the refined copper was obtained, before the refined copper was produced, a reference in section eight or eleven of this Act to the production and sale, or the sale, of refined copper, or of refined copper sold for use in Australia, shall be read, in relation to that producer, as including a reference to the production and sale, or to the sale, of the ore or other substance so sold by him.

Appropriation.

Specification of bounty. 5.—(1.) The bounty is payable in respect of refined copper—

4. The bounty specified in this Act (including advances on

account of bounty) is payable out of the Consolidated Revenue

- (a) that has been produced from copper ore or copper concentrate smelted at a smelting-works; and
- (b) that, in a year to which this Act applies, has been sold for use in Australia.

Fund, which is appropriated accordingly.

(2.) Where copper ore or copper concentrate has, before the date of commencement of this Act, been smelted at premises the registration of which as a smelting-works is deemed under sub-section (5.) of section ten of this Act to have taken effect from that date, the copper ore or copper concentrate shall, for the purposes of this section, be deemed to have been smelted at a smelting-works.

6.—(1.) Subject to the next succeeding sub-section, bounty To whom bounty is payable to the producer of the refined copper. is payable to the producer of the refined copper.

(2.) The bounty may, subject to such conditions and restrictions, if any, as are prescribed, be paid to a person authorized by the producer to receive the bounty.

7.-(1.) The rate of bounty on refined copper is the rate Rate of ascertained, in accordance with the succeeding provisions of this section, as at the date when the refined copper was sold for use in Australia.

(2.) The Minister shall, from time to time, by instrument under his hand, determine an amount, in Australian currency, to be the cost per ton at which, in his opinion, electrolytic copper wire bars could be purchased overseas.

(3.) Where the amount determined by the Minister in accordance with the last preceding sub-section does not exceed Two hundred and seventy-five pounds, the rate of bounty is Forty-five pounds per ton of refined copper.

(4.) Where the amount determined by the Minister in accordance with sub-section (2.) of this section exceeds Two hundred and seventy-five pounds, the rate of bounty is an amount per ton of refined copper ascertained by deducting from Forty-five pounds an amount of One pound for each amount of One pound by which the amount so determined exceeds Two hundred and seventy-five pounds.

(5.) A determination under sub-section (2.) of this section shall specify the date (which may be a date before the date of the determination) as from which the determination applies, and, subject to any later determination, the determination has effect, and shall be deemed to have had effect, on and from the date so specified.

8.—(1.) Where the net profit of a producer, during a year Reduction of to which this Act applies, from the production and sale of refined bounty where profits exceed copper sold for use in Australia, after taking into account per annum. bounty payable in respect of refined copper sold in that year, would exceed profit at the rate of ten per centum per annum on the capital used by the producer in that production and sale, the bounty otherwise payable in respect of that refined copper shall be reduced by the amount of the excess.

bounty.

(2.) For the purposes of the application of the last preceding sub-section in relation to the second year to which this Act applies, where the Minister is satisfied that the profit derived by the producer, during the first year to which this Act applies, from the production and sale of refined copper sold for use in Australia, after taking into account bounty paid or payable in respect of refined copper sold in that first year, was less than profit at the rate of ten per centum per annum on the capital used in that production and sale, or that no such profit was derived, he may make such allowance by reason of that fact as he, in his discretion, thinks fit.

- (3.) For the purposes of this section, the Minister may-
 - (a) determine the amount of any capital or net profit required to be taken into account for those purposes; and
 - (b) in making a determination under the last preceding paragraph, treat as capital and net profit of a producer of refined copper the amount, as determined by him, of any capital used, and net profit derived, by another person (whether or not subsidiary to, or affiliated with, the producer) in or from the distribution or sale of the refined copper.

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

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

(6.) This section does not apply to or in relation to a producer in respect of a year to which this Act applies where the quantity of refined copper obtained in that year from ore produced by the producer is less than fifty tons.

Bounty payable in the Australian market.

9.—(1.) Where, during a year to which this Act applies, only in respect of a fair share the quantity of refined copper sold by a producer for use in Australia exceeds his fair share in the Australian market, the Minister may, in his discretion, determine that bounty shall not be payable in respect of so much of the refined copper so sold by the producer as is specified by the Minister in the determination, and the determination shall have effect according to its tenor.

(2.) For the purposes of the last preceding sub-section, the quantity of refined copper which shall, in relation to a producer, be deemed to be or to have been the fair share of that producer in the Australian market in a year to which this Act applies is such quantity as the Minister determines having regard to-

- (a) the respective quantities of refined copper which producers of refined copper sold for use in Australia in the year ending on the thirtieth day of June, One thousand nine hundred and fifty-eight;
- (b) the arrangements (if any) made by producers of refined copper with respect to the sharing of the Australian market for refined copper; and
- (c) any other matters which the Minister considers relevant.

(3.) The Minister shall not, in making any determination under this section, have regard to any matter having reference to, or based or dependent on, locality within the Commonwealth.

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

smelting-works.

10.-(1.) A person may apply to the Minister for the regis- Registration of tration as a smelting-works of premises at which he carries on, or proposes to carry on, the smelting of copper ore or copper concentrate.

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

(3.) Subject to the last preceding sub-section, if, in the opinion of the Minister, copper ore or copper concentrate is, or is proposed to be, smelted in accordance with the prescribed conditions (if any) at the premises in respect of which the application is made, he shall register those premises as a smelting-works for the purposes of this Act.

(4.) Where the Minister is satisfied that copper ore or copper concentrate is not being smelted at a smelting-works, or is not being so smelted in accordance with the prescribed conditions (if any), he may, by notice in writing served by post on the occupier of the smelting-works, cancel the registration of the smelting-works.

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

1958.

Accounts

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

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

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

(3.) This section does not apply to a producer of refined copper referred to in sub-section (6.) of section eight of this Act.

Appointment of authorized persons.

Stocktaking and inspection of production and

accounts.

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

13.—(1.) For the purposes of this Act, an authorized person may, at all reasonable times, enter a smelting-works, any premises where refined copper in respect of which bounty has been paid or claimed has been produced or is stored or any premises in which any accounts, books or documents are kept by the proprietor of a smelting-works or by a person who has claimed bounty, and may—

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

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

Penalty: Fifty pounds.

1958.

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

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

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

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

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

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

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

16. A person shall not refuse or fail—

Penalty for refusing to

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

F.6849/58.-22

No. 78.

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

when so required in pursuance of this Act.

Penalty: Fifty pounds.

Security for compliance with Act.

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

Advance of bounty.

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

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

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

Offences.

with.

Bounty not payable unless Act complied

20.—(1.) A person shall not—

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

Penalty : Five hundred pounds or imprisonment for twelve months.

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

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

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

- (a) in respect of each producer who was paid bounty in respect of refined copper sold in that year, being a producer who, in that year, sold for use in Australia not less than fifty tons of refined copper-
 - (i) the name and address of the producer;
 - (ii) the quantity of refined copper in respect of which bounty was paid to the producer;
 - (iii) the amount of bounty paid to the producer; and
 - (iv) such other particulars (if any) as are prescribed; and
- (b) in respect of all other producers who were paid bounty in respect of refined copper sold in that year-
 - (i) the number of those other producers;
 - (ii) the quantity of refined copper in respect of which bounty was paid to those other producers;
 - (iii) the total amount of bounty paid to those other producers; and
 - (iv) such other particulars (if any) as are prescribed.

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

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

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