

SULPHATE OF AMMONIA BOUNTY.

No. 30 of 1962.

An Act to provide for the Payment of a Bounty on the Production of Sulphate of Ammonia for use in Australia as Fertilizer.

[Assented to 21st May, 1962.]

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

1. This Act may be cited as the *Sulphate of Ammonia Bounty Act* 1962. Short title.

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

3.—(1.) In this Act, unless the contrary intention appears— Interpretation.
“authorized person” means a person appointed by the Minister under section thirteen of this Act to be an authorized person for the purposes of the provision in which the expression occurs;
“bounty”

- “bounty” means bounty under this Act and includes a payment under section nineteen of this Act;
 “Collector” means Collector of Customs for a State;
 “registered premises” means premises registered by the Minister under section eleven of this Act;
 “the Comptroller-General” means the Comptroller-General of Customs.

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

- (a) the year commencing on the first day of April, One thousand nine hundred and sixty-two; and
 (b) each of the next two succeeding years.

Appropriation.

4. The bounty specified in this Act (including advances on account of bounty) is payable out of the Consolidated Revenue Fund, which is appropriated accordingly.

Specification of bounty.

5. The bounty is payable in respect of sulphate of ammonia produced at registered premises and, in a period to which this Act applies, sold for use in Australia as fertilizer.

To whom bounty payable.

6. Bounty is payable to the producer of the sulphate of ammonia.

Rate of bounty.

7. The rate of the bounty in respect of sulphate of ammonia is Two pounds per ton.

Limit of available bounty.

8.—(1.) The amount available for payment of bounty in respect of sulphate of ammonia sold in a period to which this Act applies is Two hundred and twenty-five thousand pounds.

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

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

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

9.—(1.) Where the net profit of a producer, during a period to which this Act applies, from the production and sale of sulphate of ammonia for use in Australia as fertilizer, after taking into account bounty in respect of that sulphate of ammonia, would exceed profit at the rate of ten per centum per annum on the capital

capital used by the producer in that production and sale, the bounty otherwise payable in respect of that sulphate of ammonia shall be reduced by the amount of the excess.

(2.) For the purposes of the application of the last preceding sub-section in relation to a period to which this Act applies other than the first such period, where the Minister is satisfied that the profit derived by the producer, during an earlier period to which this Act applies, from the production and sale of sulphate of ammonia for use in Australia as fertilizer, after taking into account bounty in respect of that sulphate of ammonia, 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 sulphate of ammonia 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 sulphate of ammonia.

(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.

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

Good quality essential.

11.—(1.) A person may apply to the Minister for the registration of premises at which he carries on, or proposes to carry on, the production of sulphate of ammonia.

Registration of premises.

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

(3.) Subject

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

(4.) If the Minister so determines, the registration of premises 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.

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

Accounts.

12.—(1.) A producer of sulphate of ammonia 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 sulphate of ammonia, the selling prices and receipts from sales of sulphate of ammonia and the profits derived from the production and sale of sulphate of ammonia.

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

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

**Appointment
of authorized
persons.**

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

**Stocktaking
and inspection
of production
and accounts.**

14.—(1.) For the purposes of this Act, an authorized person may, at all reasonable times, enter registered premises, any premises where there is stored sulphate of ammonia in respect of which bounty is, in the opinion of the authorized person, likely

likely to be claimed or any premises in which any accounts, books or documents are kept by the proprietor of registered premises and may—

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

(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.

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

Power to
require person
to answer
questions and
produce
documents.

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

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

16.—(1.) The

Power to
examine on
oath.

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

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

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

Penalty for
refusing to
answer
questions, &c.

17. A person shall not refuse or fail—

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

(b) to be sworn or to make an affirmation; or

(c) to answer a question or produce an account, book or document,

when so required in pursuance of this Act.

Penalty: Fifty pounds.

Security for
compliance
with Act.

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

Advance of
bounty.

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

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

Bounty, &c.,
may be paid to
person
authorized by
the producer.

20. Bounty, or an advance on account of bounty, payable to a producer 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 or advance, as the case may be.

21. Bounty

21. 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.

Bounty not payable unless Act complied with.

22.—(1.) A person shall not—

Offences.

- (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.

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

Return for Parliament.

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

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

24. The

Regulations.

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

- (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.