

VINYL RESIN BOUNTY.

No. 88 of 1963.

An Act to provide for the Payment of Bounty on the Production of certain Resins used or sold for use in Australia.

[Assented to 31st October, 1963.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1. This Act may be cited as the *Vinyl Resin Bounty Act* 1963. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commence-
ment.
3. In this Act, unless the contrary intention appears— Definitions.
 - “authorized person” means a person appointed by the Minister under section fourteen of this Act;
 - “bountiable products” means vinyl resin and latex;
 - “bounty” means bounty under this Act and includes an advance on account of bounty under section ten of this Act;
 - “Collector” means Collector of Customs for a State;
 - “goods” means goods manufactured by the producer in Australia from bountiable products produced by him at registered premises;

“ latex ” means a fluid in which small globules or particles of vinyl resin are suspended;

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

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

“ vinyl resin ” means uncompounded vinyl chloride polymer and uncompounded vinyl chloride copolymer.

Specification of bounty.

4. Subject to this Act, bounty is payable in respect of bountiable products produced at registered premises, and during the period of three years from and including the fifteenth day of August, One thousand nine hundred and sixty-three—

(a) sold by the producer for use in Australia; or

(b) used by the producer in the manufacture in Australia of any goods.

To whom bounty payable.

5. Subject to the next succeeding section, bounty is payable to the producer of the bountiable products.

Bounty may be paid to person authorized by the producer.

6. 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.

Rate of bounty.

7.—(1.) The rate of bounty in respect of vinyl resin is Fourpence per pound.

(2.) The rate of bounty in respect of latex is Fourpence per pound of the vinyl resin content of the latex.

Good quality essential.

8. Bounty is not payable in respect of any bountiable products unless the Comptroller-General is satisfied that they are of good and merchantable quality.

Bounty not payable unless Act complied with.

9. 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.

Advance on account of bounty.

10.—(1.) An advance on account of bounty may be made to a producer if the Minister so directs.

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

11.—(1.) Where—

- (a) a financial year of a producer or a part of such a financial year falls within the period referred to in section four of this Act; and
- (b) the net profit of the producer in that financial year or part of a financial year derived from the production and sale of bountiable products, after taking into account bounty in respect of those products, would exceed profit at the rate of ten per centum per annum on the capital employed by the producer in that production and sale,

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

the bounty otherwise payable in respect of bountiable products sold in that financial year or part of a financial year shall be reduced by the amount of the excess.

(2.) For the purposes of the last preceding sub-section, where the Minister is satisfied that the net profit derived by the producer during an earlier financial year, or part of a financial year, of that producer, that fell within the period referred to in section four of this Act, from the production and sale of bountiable products, after taking into account bounty in respect of those products, was less than profit at the rate referred to in paragraph (b) of the last preceding sub-section, 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 the last two preceding sub-sections, where a producer uses bountiable products produced by him in the manufacture in Australia of any goods, those bountiable products shall be deemed to have been sold by the producer at such price as the Minister determines.

(4.) The Minister may determine the amount that is to be treated as being the amount of any net profit or capital that is required to be taken into account for the purposes of this section.

(5.) Without prejudice to the generality of the powers of the Minister under the last preceding sub-section, the Minister, in making a determination under that sub-section—

- (a) may treat as net profit or capital required to be taken into account for the purposes of this section in respect of a producer the whole or a part of the amount, as determined by the Minister, of any net profit derived, or of any capital used, by another person (whether or not subsidiary to, or affiliated with, the producer) in or from the distribution or sale of bountiable products produced by the producer;
- (b) may, where any capital is used by a producer in the production and sale of bountiable products and also for other purposes, disregard so much of that capital as the Minister thinks proper in the circumstances;

(c) may disregard so much of the purchase price of any materials purchased by a producer, or of any other amount expended by a producer, as, in the opinion of the Minister, exceeds a reasonable price or amount; and

(d) shall disregard any tax upon income, and may disregard any interest paid or payable by a producer.

(6.) 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.

(7.) For the purposes of this section, "financial year", in relation to a producer, means a year that is a year of income for the purposes of the law relating to income tax in its application to that producer.

**Registration
of premises.**

12.—(1.) The regulations may prescribe conditions to be complied with, for the purposes of this Act, in connexion with the production of bountiable products at registered premises.

(2.) Where a person carries on, or proposes to carry on, the production of bountiable products at any premises, he may apply to the Minister for the registration of those premises for the purposes of this Act.

(3.) If any conditions have been prescribed under sub-section (1.) of this section, the Minister shall not register the premises unless he is satisfied that those conditions have been, or will be complied with.

(4.) 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.

(5.) Subject to the last two preceding sub-sections, if, in the opinion of the Minister, bountiable products are, or are proposed to be, produced at the premises in respect of which the application is made, he shall register those premises for the purposes of this Act.

(6.) If the Minister so determines, the registration shall be deemed to have taken effect from a date specified by the Minister, which may be a date before the commencement of this Act.

(7.) Where the Minister is satisfied—

(a) that bountiable products are not being produced at registered premises;

(b) that bountiable products are not being so produced by the person who applied for registration of the premises; or

(c) if any conditions have been prescribed under sub-section (1.) of this section, that bountiable products are not being so produced in accordance with those conditions,

he may, by notice in writing served on the occupier, and, if the occupier is not the person who applied for the registration of the premises, on that person, cancel the registration of the premises.

(8.) For the purposes of the application of section twenty-nine of the *Acts Interpretation Act* 1901–1963 to the service of a notice under the last preceding sub-section, a notice posted as a letter addressed to the occupier, or, to the person who applied for the registration of the premises, at the registered premises shall be deemed to be properly addressed.

13.—(1.) A producer of bountiable products 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 bountiable products and goods, the selling prices and receipts from sales of the products and goods and the profits derived from the production and sale of the products and goods. Accounts, &c.

(2.) A producer of bountiable products is not entitled to bounty unless he furnishes to the Comptroller-General, in respect of each financial year in which bounty is paid to him—

(a) a balance-sheet, profit and loss account, manufacturing account and trading account, and such other information in relation to the bountiable products and goods 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.) For the purposes of the last preceding sub-section, “financial year”, in relation to a producer, has the same meaning as in section eleven of this Act.

14. The Minister may, by writing under his hand, appoint persons to be authorized persons for the purposes of this Act. Appointment of authorized persons.

Stocktaking
and inspection
of production
and accounts.

15.—(1.) For the purposes of this Act, an authorized person may, at all reasonable times, enter—

(a) registered premises; or

(b) any premises where—

(i) there are stored any bountiable products or goods; or

(ii) there are kept by, or on behalf of, the producer any accounts, books or documents relating to any bountiable products or goods,

in respect of which, or in respect of the bountiable products in which, bounty has been claimed, or, in the opinion of the authorized person, is likely to be claimed,

and may—

(c) inspect or take stock of any bountiable products and goods;

(d) inspect the processes of production of any bountiable products and goods;

(e) take samples of any bountiable products and goods; and

(f) inspect the accounts, books and documents relating to the production and sale of bountiable products and goods.

(2.) The occupier or person in charge of any registered premises or of premises referred to in paragraph (b) of 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.

Power to require
person to
answer
questions and
produce
documents.

16.—(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 and sale of bountiable products or goods or the use of bountiable products, to attend before him at the time and place specified in the notice and there to answer questions and to produce to him such accounts, books and documents in relation to the production, storage and sale of bountiable products or goods or the use of bountiable products, as are referred to in the notice.

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

(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 sub-section (1.) or paragraph (c) of sub-section (2.), of section nineteen 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.

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

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

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

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 is not entitled to bounty unless he gives security accordingly. Security for compliance with Act.

19.—(1.) A person shall not refuse or fail to— Offences.

- (a) attend before the Comptroller-General, a Collector or an authorized person;
- (b) be sworn or make an affirmation; or
- (c) answer a question or produce an account, book or document,

when so required in pursuance of this Act.

Penalty: Fifty pounds.

(2.) A person shall not—

- (a) obtain bounty that 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, that is false or misleading in a material particular.

Penalty: Five hundred pounds or imprisonment for twelve months.

(3.) Where a person is convicted of an offence against 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.

(4.) Where a court has made an order under the last preceding sub-section, a certificate under the hand of the 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.

**Return for
Parliament.**

20.—(1.) The Comptroller-General shall, as soon as practicable after the end of each financial year in which bounty is payable, furnish to the Minister a return setting forth—

- (a) the name and address of each producer to whom bounty was paid;
- (b) the quantity of bountiable products 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.

Delegation.

21.—(1.) The Minister or the Comptroller-General may either generally or in relation to a matter or class of matters and either in relation to the whole of the Commonwealth or to a State or part of the Commonwealth, by writing under his hand delegate all or any of his powers and functions under this Act (except this power of delegation).

(2.) A power or function so delegated may be exercised or performed by the delegate in accordance with the instrument of delegation.

(3.) A delegation under this section is revocable at will and does not prevent the exercise of a power or the performance of a function by the Minister or the Comptroller-General, as the case may be.

Appropriation.

22. Bounty is payable out of the Consolidated Revenue Fund, which is appropriated accordingly.

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

- (a) the manner in which, and the time within which, applications for bounty shall be made;
 - (b) the information to be furnished by applicants in connexion with applications for bounty; and
 - (c) penalties not exceeding Fifty pounds for offences against the regulations.
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