



Bounty (Computers) Act 1984

Act No. 113 of 1984 as amended

Consolidated as in force on 22 October 1997

(includes amendments up to Act No. 105 of 1997)

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An Act to provide for the payment of bounty on the production of certain computers and related equipment

Part I—Preliminary

1 Short title *[see Note 1]*

This Act may be cited as the *Bounty (Computers) Act 1984*.

2 Commencement

This Act shall be deemed to have come into operation on 6 July 1984.

2A General administration of Act

The Chief Executive Officer of Customs has the general administration of this Act.

3 Interpretation

- (1) In this Act, unless the contrary intention appears:

accounting period, in relation to a manufacturer of bountiable equipment, has the meaning given by section 7.

approved form means a form approved by the CEO in writing.

authorized officer means a person who is an authorized officer for the purposes of this Act by virtue of an appointment under section 23.

bountiable equipment means:

- (a) a completely assembled machine that, if it were imported into Australia, would be a machine to which heading 8471 in Schedule 3 to the Tariff Act would apply; or
- (b) a completely assembled unit of a machine referred to in paragraph (a), being a unit that, if it were imported into Australia, would be a unit to which heading 8471 in Schedule 3 to the Tariff Act would apply; or
- (c) a completely assembled computer based machine that, if it were imported into Australia, would be a machine to which heading 8469, 8470 or 8472 in Schedule 3 to the Tariff Act would apply; or
- (d) goods designed for use as a part, or an accessory, of a machine referred to in paragraph (a) or (c) or of a unit

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- referred to in paragraph (b), being goods that, if they were imported into Australia, would be goods to which heading 8473 in Schedule 3 to the Tariff Act would apply; or
- (e) computer equipment that is included in a class of computer equipment in respect of which a declaration under subsection 5(1) is in force; or
 - (ea) computer equipment:
 - (i) that, if it were imported into Australia and were not goods manufactured by a preference country or goods to which Schedule 4 of the Tariff Act applies, would be goods the duty of Customs in respect of which, ascertained under that Act, would be free; and
 - (ii) that is incorporated in a machine that, if the machine were imported into Australia, would be a machine the duty of Customs in respect of which, ascertained under that Act, would be free; or
 - (eb) a printed circuit board that, if it were imported into Australia, would be goods to which heading 8534 in Schedule 3 to the Tariff Act would apply; or
 - (ec) computer equipment for incorporation into an optical character recognition and reading machine for the blind to which subheading 8543.89.00 in Schedule 3 to the Tariff Act and item 12 in Part I of Schedule 4 to that Act would apply if the machine were imported into Australia; or
 - (ed) computer equipment that is an implantable cardioverter defibrillator to which heading 9021 in Schedule 3 to the Tariff Act would apply if the equipment were imported into Australia; or
 - (ee) computer equipment that is an automotive controller:
 - (i) to which subheading 9032.89.90 in Schedule 3 to the Tariff Act would apply if the equipment were imported into Australia; and
 - (ii) designed to control a function of part of a passenger motor vehicle to which subheading 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19, 8703.33.19 or 8703.90.19 in Schedule 3 to the Tariff Act would apply if the vehicle were imported into Australia; or

- (f) an electronic microcircuit that, if it were imported into Australia, would be goods to which heading 8542 in Schedule 3 to the Tariff Act would apply; or
- (g) a bountiable modem; or
- (h) a bountiable multiplexer.

bountiable modem means a modem that:

- (a) is of a kind that uses digital to analogue modulation and analogue to digital demodulation;
- (b) has operational transmission speeds of 300 binary digits per second or greater; and
- (c) if it were imported into Australia, would be goods to which heading 8517 in Schedule 3 to the Tariff Act would apply.

bountiable multiplexer means a multiplexer that:

- (a) is of:
 - (i) the time division type; or
 - (ii) the statistical type;
- (b) has operational transmission speeds of not more than 2,500,000 binary digits per second; and
- (c) if it were imported into Australia, would be goods to which heading 8517 in Schedule 3 to the Tariff Act would apply.

bounty means bounty under this Act.

bounty period means the period commencing on 6 July 1984 and ending on 30 June 1997.

CEO means the Chief Executive Officer of Customs.

Collector has the same meaning as in the *Customs Act 1901*.

computer based machine means a machine incorporating at least one electronic microcircuit:

- (a) to which heading 8542 in Schedule 3 to the Tariff Act would apply if the microcircuit were imported into Australia; and
- (b) that is part of the microcircuitry of the machine that enables the machine to store and process, or manipulate, data.

computer equipment means a unit, assembly or sub-assembly that:

- (a) incorporates at least one electronic microcircuit that, if it were imported into Australia, would be goods to which heading 8542 in Schedule 3 to the Tariff Act would apply; and
- (b) is:

- (i) designed to have, whether by itself or when incorporated in, or connected to, other equipment, the capacity to store and process, or manipulate, data; or
- (ii) designed to be able to control, or partly control, the operation of other equipment in which it is incorporated or to which it is connected.

manufacturer, in relation to bountiable equipment, means:

- (a) a person who, at premises registered under section 20 in the name of the person, carried out a process or processes in the manufacture of the equipment (whether as intended supplier of the equipment, a contractor, a sub-contractor or otherwise), not being a person whose only contribution to the manufacture of the equipment was:
 - (i) the carrying out of research or development;
 - (iii) the provision of software; or
 - (iv) the development or testing of a prototype of the equipment; or
- (b) a person who arranged with another manufacturer of the equipment for the carrying out at registered premises by the other manufacturer of a process or processes in the manufacture of the equipment.

operating software has the same meaning as operating system software in Australian Standard 1189 of the Standards Association of Australia as in force from time to time.

Preference Country has the same meaning as in the Tariff Act.

registered premises means premises registered under section 20.

Tariff Act means the *Customs Tariff Act 1995*.

- (2) Where the Tariff Act is proposed to be altered by a Customs Tariff alteration proposed in the Parliament in such a way that Schedule 3 to that Act would be amended, or would be deemed to have been amended, on a particular day, that Act shall, for the purposes of this Act, be deemed to have been so amended on that day.
- (3) For the purposes of this Act, the manufacture of bountiable equipment shall not be taken to have been completed at registered premises unless the last substantial process in the manufacture of the equipment was carried out at registered premises.
- (4) For the purposes of this Act, 2 persons shall be deemed to be associates of each other if, and only if:

- (a) both being natural persons:
 - (i) they are connected by a blood relationship or by marriage or by adoption; or
 - (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;
- (b) both being bodies corporate:
 - (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate);
 - (ii) both of them together control, directly or indirectly, a third body corporate; or
 - (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them;
- (c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate);
- (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate);
- (e) they are members of the same partnership; or
- (f) they are trustees or beneficiaries, or one of them is a trustee and the other is a beneficiary, of the same trust.

3A Interpretation—research and development

- (1) In this Act, a reference to research and development is a reference to a systematic, investigative or experimental activity:
 - (a) that is carried out in Australia either in registered premises or on behalf of a manufacturer with registered premises; and
 - (b) the object of which is the manufacture, before 1 January 1996, of bountiable equipment:
 - (i) containing new or improved materials or products; or
 - (ii) incorporating new or improved processes; or
 - (iii) applying new or improved system design or systems engineering other than design or engineering undertaken to meet the unique requirements of an individual customer.
- (2) For the purposes of subsection (1), the following activities are not to be treated as systematic, investigative or experimental activities:

- (a) market research, market testing (including consumer surveys), market development or sales promotion;
- (b) quality control;
- (c) the making of cosmetic modifications or stylistic changes to products, processes or production methods;
- (d) management studies or efficiency surveys.

4 Amendments of Tariff Act

(1) Where:

- (a) the Tariff Act is amended on a day; and
- (b) the amendment results in goods of a particular kind ceasing to be bountiable equipment;

the manufacture of goods of that kind the manufacture of which was commenced before and completed after that day shall, for the purposes of this Act, be deemed to have been completed on the day immediately preceding that day.

(2) Where:

- (a) the Tariff Act is amended on a day (in this subsection referred to as the *operative day*);
- (b) the amendment results in goods of a particular kind ceasing to be bountiable equipment; and
- (c) the operative day is earlier than:
 - (i) the day (if any) on which notice of intention to propose a Customs Tariff alteration by way of that amendment was published in the *Gazette* in accordance with section 273EA of the *Customs Act 1901*;
 - (ii) the day (if any) on which a Customs Tariff alteration by way of that amendment was proposed in the Parliament; or
 - (iii) the day on which the Bill for the Act making that amendment was introduced into the Parliament;whichever occurred first;

the manufacture of goods of that kind the manufacture of which was:

- (d) completed after the operative day and before the day referred to in subparagraph (c)(i), (ii) or (iii) that occurred first; or

- (e) commenced before and completed after the last-mentioned day;
shall, for the purposes of this Act, be deemed to have been completed on the day immediately preceding the operative day.
- (3) For the purposes of this section, the manufacture of goods shall not be taken to have commenced unless and until the assembly of the goods, or of part of the goods, has commenced.

5 Declarations of classes of equipment

- (1) The Minister may, by notice in writing published in the *Gazette*, declare a class of computer equipment to be a class of computer equipment to which paragraph (e) of the definition of ***bountiable equipment*** in subsection 3(1) applies.
- (3) The Minister may, by notice in writing published in the *Gazette*, revoke or amend a declaration in force under subsection (1).
- (4) A declaration under subsection (1) or the revocation or amendment of such a declaration has effect from and including such date (which, except in the case of a revocation or amendment that has the result that equipment of a kind ceases to be bountiable equipment, may be a date earlier than the publication in the *Gazette* of the notice containing the declaration, revocation or amendment) as is specified in the notice.
- (5) Where, by virtue of the revocation or amendment of a declaration under subsection (1), goods of a kind cease to be bountiable equipment on a day, the manufacture of goods of that kind the manufacture of which was commenced before and completed after that day shall, for the purposes of this Act, be deemed to have been completed on the day immediately preceding that day.
- (6) The provisions of sections 48 (other than paragraphs (1)(a) and (b) and subsection (2)), 48A, 48B, 49, 49A and 50 of the *Acts Interpretation Act 1901* apply in relation to notices under this section as if in those provisions references to regulations were references to notices, references to a regulation were references to a notice and references to a repeal were references to a revocation.
- (7) For the purposes of this section, the manufacture of goods shall not be taken to have commenced unless and until the assembly of the goods, or of part of the goods, has commenced.

- (8) Subsection 10(1) of the *Industry Commission Act 1989* does not prevent the Minister taking any action that the Minister is authorised to take under this section.

6 Value added

- (1) For the purposes of this Act, the value added to bountiable equipment by a manufacturer of the equipment shall be deemed to be the amount that is the factory cost incurred by the manufacturer:
- (a) in connection with the process or processes in the manufacture of the equipment that was or were carried out by the manufacturer at premises registered under section 20 in the name of the manufacturer; or
 - (b) in preparing for, or arranging, the carrying out at registered premises by another manufacturer of the equipment of a process or processes in the manufacture of the equipment.
- (2) If:
- (a) an accounting period, or a part of an accounting period, of a manufacturer of bountiable equipment occurs before 1 January 1996; and
 - (b) in that accounting period, or that part of that accounting period, the manufacturer meets expenditure on research and development in Australia in respect of bountiable equipment; and
 - (c) the bountiable equipment is of a kind that is, or is likely to be, manufactured in Australia by the manufacturer before that day;
- the factory cost incurred by the manufacturer in that accounting period in connection with the process or processes in the manufacture of bountiable equipment carried out at registered premises includes that expenditure, but no other factory cost includes that expenditure.
- (3) For the purposes of this Act, where in an accounting period of a manufacturer of bountiable equipment, the manufacturer receives from the Commonwealth, from a State or from an authority of the Commonwealth or of a State a grant in respect of the manufacture of, research relating to, or the development of, bountiable equipment of a particular kind, the factory cost incurred by the manufacturer in that period in connection with the process or processes in the manufacture of bountiable equipment of that kind

carried out at registered premises shall be reduced by the amount of that grant.

- (4) For the purposes of this Act, the factory cost in connection with processes in the manufacture of bountiable equipment includes factory overhead charges (including rent, hire or leasing costs in relation to factory buildings, plant or equipment) apportioned on the basis of a full accounting period of the manufacturer of the equipment.
- (5) For the purposes of this Act, the factory cost incurred by a manufacturer in connection with processes in the manufacture of bountiable equipment does not include:
 - (a) the cost (including the cost of wastage) of parts or materials delivered into the store of the manufacturer, being parts or materials supplied to the manufacturer for incorporation in the equipment or in the packaging of the equipment;
 - (b) the cost of any parts or materials (whether manufactured or produced by the manufacturer or otherwise and whether or not imported into Australia) that, if they were imported into Australia otherwise than while incorporated in bountiable equipment and were not goods the manufacture of a Preference Country or goods to which Schedule 4 of the Tariff Act applied, would be goods in respect of which duty of Customs would be payable at a rate of duty that exceeds the rate of free;
 - (c) the cost of any process in the manufacture carried out by a person other than the manufacturer or a person employed by the manufacturer at premises registered under section 20 in the name of the manufacturer other than an allowable research and development process within the meaning of subsection (5A);
 - (d) costs of general administration (other than factory administration), including, where the manufacturer is a body corporate, corporate expenses;
 - (e) selling and service charges;
 - (f) sales tax in respect of completed equipment;
 - (g) tax on income, other than tax on income deducted in respect of the wages, salaries or other remuneration of employees;

- (h) costs (including costs of development and production) of software, other than operating software or software for testing hardware in Australia;
- (j) costs incurred after the completion of the manufacture of the equipment, other than costs of, or relating to, the testing or packing (excluding the cost of packaging) of the equipment at registered premises;
- (k) without limiting paragraph (j), the commissioning and installation of completed equipment for the intended user of the equipment, whether or not the user is the manufacturer;
- (m) the value of perquisites provided to employees of the manufacturer (including, where the manufacturer is a body corporate, staff of that body corporate) that does not form part of their taxable income;
- (n) profit;
- (p) bonuses paid out of profits;
- (q) costs charged or levied on the manufacturer by an associate of the manufacturer that are not costs actually incurred by the associate;
- (r) interest, other than:
 - (i) interest on money borrowed from another person for the purpose of financing bought-in material and stock or of financing work in progress;
 - (ii) interest incurred before 1 January 1996 on money borrowed from another person before that day for the purpose of financing research and development undertaken before that day, other than research and development relating to software that is not operating software or software for testing hardware; or
 - (iii) interest on money borrowed from another person for the purpose of financing the purchase of production plant, production equipment, or factory buildings owned by the manufacturer;
- (s) depreciation of buildings, other than depreciation at a rate of 4% per annum, or, if another rate is prescribed, that other rate, on the historic cost of factory buildings owned by the manufacturer;
- (t) depreciation of machinery, plant or equipment, other than depreciation of machinery, plant or equipment owned by the manufacturer that is depreciation allowed by the

Commissioner of Taxation for the purposes of a law of the Commonwealth relating to taxation;

- (u) losses incurred on the sale or other disposal of buildings, machinery, plant or equipment;
 - (w) long service leave, other than provision for such leave;
 - (x) severance pay, other than severance pay in relation to service during a period that is within the bounty period and during which the manufacturer was a manufacturer of bountiable equipment;
 - (y) freight, and costs relating to vehicles, incurred in respect of the delivery of completed equipment; and
 - (z) such costs (if any) as are prescribed.
- (5A) For the purposes of paragraph (5)(c), a research and development process is an allowable research and development process if:
- (a) it is a process by way of research and development in respect of bountiable equipment; and
 - (b) it is carried out in Australia on behalf of the manufacturer before 1 January 1996; and
 - (c) the bountiable equipment is of a kind that is, or is likely to be, manufactured in Australia by the manufacturer before that day.
- (6) Where, in relation to a claim for bounty or to a return in accordance with section 16 or otherwise for the purposes of this Act, the CEO:
- (a) is unable to verify the value added to bountiable equipment by a manufacturer; or
 - (b) forms the opinion that, having regard to sound accounting principles, costs included in factory cost by reference to which the value added to bountiable equipment by a manufacturer is ascertained:
 - (i) are incorrect or overestimated;
 - (ii) are higher than would have been the case if the manufacturer had not marginally costed or similarly disproportionately costed the manufacture of goods in respect of which bounty is not payable;
 - (iii) have been fixed in order to obtain an increase in bounty;
 - (iv) are unduly higher than similar costs incurred by other manufacturers of similar equipment;

- (v) have been increased as the result of the influence of a relationship between the manufacturer and an associate of the manufacturer; or
 - (vi) are higher than would have been the case if the manufacturer had provided services that were provided, and charged for, by an associate of the manufacturer;
- the CEO may, by instrument signed by him or her, determine the value added to that bountiable equipment by that manufacturer, being the value that, having regard to all relevant circumstances, the CEO considers to be appropriate, and the value added to that bountiable equipment by that manufacturer shall, for the purposes of this Act, be the value so determined.
- (7) For the purposes of this Act, where a manufacturer of bountiable equipment manufactures bountiable equipment from other equipment in respect of which:
- (a) bounty under this Act; or
 - (b) bounty within the meaning of the *Automatic Data Processing Equipment Bounty Act 1977*;
- has become payable (whether or not it has been paid), the value added to that first-mentioned bountiable equipment by the manufacturer does not include any value added to the other equipment by the manufacturer.

7 Accounting period

A reference in this Act to an accounting period of a manufacturer of bountiable equipment shall be construed as a reference to:

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

8 Uniformity

A power conferred on the Governor-General, the Minister or the CEO by this Act shall not be exercised in such a manner that bounty under this Act would not be uniform throughout the Commonwealth, within the meaning of paragraph 51(iii) of the Constitution.

Part II—Bounty

9 Specification of bounty *[see Note 2]*

- (1) Bounty is payable in accordance with this Act on the production in Australia of bountiable equipment.
- (2) Bounty in respect of bountiable equipment is payable to the manufacturer, or the manufacturers, of the equipment.
- (3) A manufacturer is not entitled to receive a payment of bounty in respect of bountiable equipment unless:
 - (a) all the processes in the manufacture of the equipment carried out in Australia by the manufacturer (if any) were carried out at registered premises;
 - (b) the manufacture of the equipment was completed at registered premises; and
 - (c) the manufacture of the equipment was completed during the bounty period.
- (4) For the purposes of this Act, when bounty is payable in respect of bountiable equipment, it shall be deemed to have become payable upon the completion of the last step in the manufacture of the equipment, whether or not the equipment is to be used in the manufacture of other bountiable equipment or of other equipment by the manufacturer or by another person.
- (5) Where:
 - (a) bountiable equipment is manufactured pursuant to a contract to which the Department of Defence is a party; and
 - (b) that contract:
 - (i) for reasons of defence strategy, requires that equipment to be manufactured in Australia; and
 - (ii) provides, by way of cost premium or otherwise, for the compensation of a manufacturer of the equipment for compliance with the requirement that that equipment is to be manufactured in Australia;bounty is not payable in respect of that equipment.
- (6) Bounty is not payable in respect of any bountiable equipment manufactured by the Commonwealth, by a State or by an authority

of the Commonwealth or of a State (including an educational institution established by the Commonwealth or a State).

- (6A) Bounty is not payable in respect of bountiable equipment that the Comptroller is satisfied was, or will be, after 1 July 1990, exported, either directly or indirectly through another country or other countries, to New Zealand.
- (7) In this section, *State* includes the Northern Territory.

10 Amount of bounty

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; or
- (c) where that condition is satisfied in relation to the equipment on a day on or after 6 July 1990 and before 1 July 1991—an amount equal to 17% of the value added to the equipment by the manufacturer; or
- (d) where that condition is satisfied in relation to the equipment on a day on or after 1 July 1991 and before 1 July 1992—an amount equal to 14% of the value added to the equipment by the manufacturer; or
- (e) where that condition is satisfied in relation to the equipment on a day on or after 1 July 1992 and before 1 July 1993—an amount equal to 12% of the value added to the equipment by the manufacturer; or
- (f) where that condition is satisfied in relation to the equipment on a day on or after 1 July 1993 and before 1 July 1994—an amount equal to 10% of the value added to the equipment by the manufacturer; or
- (g) where that condition is satisfied in relation to equipment on a day on or after 1 July 1994 and before 1 January 1997—an amount equal to 8% of the value added to the equipment by the manufacturer; or

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- (h) where that condition is satisfied in relation to equipment on a day on or after 1 January 1997 and before 1 July 1997—an amount equal to 5% of the value added to the equipment by the manufacturer.

11 Good quality of bountiable equipment

Bounty is not payable in respect of bountiable equipment if the CEO declares in writing that, in his or her opinion, the equipment is not of good and merchantable quality.

Part III—Payment of Bounty

12 Advances on account of bounty

- (1) An advance on account of bounty may be made to a person on such terms and conditions as are approved by the CEO in writing.
- (2) If, at the expiration of an accounting period of a manufacturer of bountiable equipment, the manufacturer has received, by way of advances on account of bounty that may become payable to the manufacturer during that period, an amount greater than the amount of bounty that became payable to the manufacturer during that period, the manufacturer is liable to repay to the Commonwealth the amount of the excess.
- (3) If a person receives, by way of advances on account of bounty in respect of particular bountiable equipment, an amount greater than the amount of bounty payable to the person in respect of that bountiable equipment, the person is liable to repay to the Commonwealth the amount of the excess.
- (4) 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.

13 Claims for payment of bounty

- (1) A person who claims to be entitled to be paid an amount of bounty in respect of bountiable equipment may lodge a claim for payment to the person of the amount.
- (2) A claim under subsection (1) in respect of bountiable equipment 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 19A; and
 - (d) be lodged with a Collector for a State or Territory, or with the CEO, at any time within 12 months after the manufacture of the bountiable equipment is completed.

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- (3) As soon as practicable after the lodgment of the claim, the CEO shall, after examining the claim and causing such inquiries as the CEO considers necessary to be made (including inquiries under sections 24 and 25):
 - (a) if the CEO is satisfied that the claim complies with subsection (2) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of bountiable equipment to which the claim relates—approve, in writing, payment of the amount; or
 - (b) if the CEO is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the equipment to which the claim relates.
- (4) Where the CEO makes a decision under subsection (3) in relation to a claim approving, or refusing to approve, payment of bounty, not being a decision made within 30 days after the lodging of the claim and approving payment of the amount of bounty claimed, the CEO shall cause to be served on the person who lodged the claim, a notice in writing setting out the decision.

14 Variation of inadequate claims

- (1) Where a person who has lodged a claim under section 13 (whether or not the claim has been dealt with under subsection 13(3)) considers that the claim was, by reason of an inadvertent error, a claim for an amount of bounty in respect of bountiable equipment that was less than the amount of bounty that the person was entitled to claim in respect of that equipment, the person may lodge a claim for payment to the person of the difference between the 2 amounts.
- (2) A claim under subsection (1) in respect of bountiable equipment 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 19A; and
 - (d) be lodged with a Collector for a State or Territory, or with the CEO, at any time within 12 months after the manufacture of the bountiable equipment is completed.
- (3) Where a claim under subsection (1) relates to a claim under section 13 that has not been dealt with under subsection 13(3), the 2 claims

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shall be dealt with under subsection 13(3) as if they were one claim under section 13.

- (4) As soon as practicable after the lodgment of a claim under subsection (1) to which subsection (3) does not apply, the CEO shall, after examining the claim and causing such inquiries as the CEO considers necessary to be made (including inquiries under sections 24 and 25):
 - (a) if the CEO is satisfied that the claim complies with subsection (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 equipment to which the claim relates—approve, in writing, payment of the additional amount; or
 - (b) if the CEO is not so satisfied—refuse, in writing, to approve payment of an additional amount of bounty in respect of the equipment to which the claim relates.
- (5) Where the CEO makes a decision under subsection (4) in relation to a claim approving, or refusing to approve, payment of an additional amount of bounty, not being a decision made within 30 days after the lodging of the claim and approving payment of the additional amount claimed, the CEO shall cause to be served on the person who lodged the claim, a notice in writing setting out the decision.

15 Variation of excessive claims

- (1) Where a person who has lodged a claim under section 13 (whether or not the claim has been dealt with under subsection 13(3)) becomes aware that the claim is, by reason of an inadvertent error, a claim for an amount of bounty in respect of bountiable equipment that exceeds the amount of bounty that the person was entitled to claim in respect of that equipment by more than \$100, the person shall, within 28 days after discovering the error, lodge an acknowledgement of the error, being an acknowledgement that complies with subsection (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 acknowledgement under subsection (1) in respect of bountiable equipment 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 19A; and
 - (d) be lodged with a Collector for a State or Territory or with the CEO.
- (3) Where an acknowledgement relates to a claim under section 13 that has not been dealt with under subsection 13(3), the claim shall be dealt with under that subsection as if it had been amended in accordance with the acknowledgement.
- (4) Where the CEO, after examining an acknowledgement under subsection (1) to which subsection (3) does not apply and causing such inquiries as the CEO considers necessary to be made (including inquiries under sections 24 and 25), is satisfied that there has been an overpayment of a claim by more than \$100, the CEO 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.

16 Manufacturers to furnish returns of costs

- (1) A manufacturer of bountiable equipment shall, within 6 months after the end of each accounting period of the manufacturer that falls, or part of which falls, within the bounty period, furnish a return setting out particulars of the factory cost incurred by the manufacturer in relation to bountiable equipment manufactured in that accounting period by the manufacturer.
- (2) A return under subsection (1) in respect of bountiable equipment 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 19A; and
 - (d) be lodged with a Collector for a State or Territory or with the CEO.
- (3) The CEO may, by notice signed by the CEO, require a manufacturer of bountiable equipment who has furnished a return

under subsection (1) to provide, within a period specified in the notice (not being a period of less than one month), a certificate, signed by a qualified accountant approved by the CEO for the purpose, to the effect that the particulars set out in the return are correct.

- (4) Without limiting the generality of subsection (3), the CEO, in considering whether a manufacturer of bountiable equipment should be required to furnish a certificate under that subsection, shall have regard to:
- (a) the extent of the claims for bounty made by the manufacturer in the relevant accounting period of the manufacturer;
 - (b) the expense involved in obtaining the certificate; and
 - (c) the relativity of those claims with that expense.
- (5) The CEO shall not refuse to approve a qualified accountant for the purposes of subsection (3) in relation to a manufacturer of bountiable equipment unless the CEO is satisfied that it is not appropriate to approve the accountant because of an association between the accountant and the manufacturer.
- (6) A manufacturer of bountiable equipment shall not refuse or fail to comply with subsection (1) or (2) to the extent that the manufacturer is capable of complying with it.

Penalty:

- (a) in the case of a natural person—\$1,000; or
 - (b) in the case of a body corporate—\$5,000.
- (7) A manufacturer of bountiable equipment shall not, in purported compliance with subsection (1) or (2), furnish information that is, or estimates that are, to the knowledge of the manufacturer, false or misleading in a material particular.

Penalty for contravention of this subsection:

- (a) in the case of a natural person—\$1,000 or imprisonment for 6 months, or both; or
- (b) in the case of a body corporate—\$5,000.

17 Adjustment of claims following returns

- (1) Where the particulars of factory cost set out in a return under section 16 in relation to an accounting period of a manufacturer of bountiable equipment show a difference between that cost and the

factory cost, or an estimate of factory cost, on which claims for bounty lodged in respect of that period by the manufacturer were based, not being a cost determined under subsection 6(6), the manufacturer shall lodge with the return a statement in respect of the difference.

Penalty:

- (a) in the case of a natural person—\$1,000; or
 - (b) in the case of a body corporate—\$5,000.
- (2) The statement shall:
- (a) be in accordance with the appropriate approved form;
 - (b) include such information as is required by the form; and
 - (c) be signed and witnessed as required by section 19A.
- (3) Where a statement is lodged by a manufacturer of bountiable equipment in relation to an accounting period of the manufacturer, the CEO shall, after examining the statement and causing such inquiries as the CEO considers necessary to be made (including inquiries under sections 24 and 25):
- (a) if the CEO is satisfied that the statement complies with subsection (2) and that the manufacturer is entitled to be paid an additional amount of bounty in respect of the bountiable equipment for which claims for bounty were lodged in respect of that period—approve, in writing, payment of the additional amount;
 - (b) if the CEO is satisfied that there has been an overpayment of bounty by more than \$100 in respect of the bountiable equipment for which claims for bounty were lodged in respect of that period—cause to be served on the manufacturer a demand for the repayment of the amount of the overpayment, and the manufacturer is liable to repay that amount to the Commonwealth; or
 - (c) if paragraph (a) or (b) do not apply—decline, in writing, to adjust payments of bounty made in respect of claims lodged by the manufacturer in respect of that period.
- (4) Where the CEO makes a decision under subsection (3) in relation to a statement under subsection (1), the CEO shall cause to be served on the manufacturer of bountiable equipment who lodged the statement a notice in writing setting out the decision.

18 Other adjustments of claims

- (1) If the CEO becomes satisfied, otherwise than after examining:
 - (a) an acknowledgement under subsection 15(1); or
 - (b) a statement under subsection 17(1);that there has been an overpayment of a claim for bounty by more than \$100, the CEO 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 subsection (1), is not higher than \$25,000; and
 - (b) the CEO 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 or the regulations; 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 CEO may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that subsection.
 - (3) Where, in accordance with subsection (2), the CEO refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with subsection (1), particulars of the amount shall be included in the report of the operations of the

Australian Customs Service for the year in which the CEO so refrained.

19 Recovery of repayments

- (1) Where a person is liable to repay an amount to the Commonwealth under section 12, 15, 17 or 18, 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 12, 15, 17 or 18, 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.

19A Forms

- (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.

Section 19A

- (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 CEO, 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.

Part IV—Administration

20 Registration of premises

- (1) Subject to this section, premises that are used solely or principally for industrial or commercial purposes may be registered under this section for the purposes of this Act.
- (2) An application for the registration of premises under this section may be made to the CEO, in writing, by a person who carries on, or proposes to carry on, the manufacture of bountiable equipment at those premises.
- (3) Subject to subsections (6), (7) and (8), where an application for the registration of premises is made under subsection (2) by a person who, in the opinion of the CEO, carries on, or proposes to carry on, the manufacture of bountiable equipment at those premises, the CEO shall:
 - (a) register those premises in the name of the applicant by signing a notice, in writing, specifying the date on which it was signed and stating that the premises have been so registered and causing that notice to be served, either personally or by post, on the applicant; or
 - (b) refuse to register those premises and cause a notice, in writing, stating that the CEO has refused to register those premises to be served, either personally or by post, on the applicant.
- (4) The registration of premises under this section has effect from the date on which the notice under paragraph (3)(a), in relation to the premises, is signed, or such earlier date, not being a date earlier than 6 July 1984, as is determined by the CEO and specified in that notice.
- (5) The regulations may prescribe conditions to be complied with in connection with the manufacture of bountiable equipment at registered premises.
- (6) If conditions have been prescribed under subsection (5), the CEO shall not register premises under this section unless the CEO is satisfied that the conditions have been, or will be, complied with in respect of those premises.

- (7) The CEO may require an applicant for the registration of premises under this section to furnish such information as the CEO considers necessary for the purposes of this Act and may refuse to register the premises until the information is furnished to the satisfaction of the CEO.
- (9) Premises that, on 5 July 1984, were registered under the *Automatic Data Processing Equipment Bounty Act 1977* shall be deemed to have been registered under this section with effect from 6 July 1984.
- (10) Where:
- (a) premises are registered under this section; and
 - (b) the person in whose name the premises are so registered and a person who carries on, or proposes to carry on, the manufacture of bountiable equipment at those premises (in this subsection referred to as the *transferee*) make a joint application in writing to the CEO for the transfer of the registration of the premises to the name of the transferee; the CEO shall transfer the registration of those premises to the name of the transferee by causing a notice, in writing, stating that the registration has been so transferred to be served, either personally or by post, on the transferee.
- (11) A transfer under subsection (10) has effect from such date as is specified in the notice under that subsection in relation to the transfer, being a date after the commencement of the bounty period and not earlier than 6 months before the date on which the application for the transfer was made.
- (12) Where the CEO becomes satisfied, in respect of premises registered under this section:
- (a) that bountiable equipment is not being manufactured at those premises;
 - (b) that the manufacture of bountiable equipment at those premises is being carried on by a person other than:
 - (i) the person in whose name the premises are registered; or
 - (ii) a person who has made an application under paragraph (10)(b) in relation to the premises;
 - (c) if any conditions have been prescribed under subsection (5), that bountiable equipment is being manufactured at those

premises otherwise than in accordance with those conditions;
or

- (d) those premises are not being used solely or principally for industrial or commercial purposes;

the CEO may cancel the registration of those premises by causing a notice, in writing, stating that the registration of those premises has been cancelled to be served, either personally or by post, on:

- (e) the occupier of those premises; and
- (f) if the occupier is not the person in whose name those premises are registered, on the person in whose name the premises are registered.

- (13) For the purposes of the application of section 29 of the *Acts Interpretation Act 1901* to the service on a person by post of a notice under this section in relation to premises, such a notice posted as a letter addressed to that person at the premises shall be deemed to be properly addressed.

21 Accounts

- (1) A person who has lodged a claim for bounty under section 13 must keep all accounts, books, documents or other records:
 - (a) that record and explain particulars of the claim; and
 - (b) that are necessary to enable the CEO to substantiate the claim;until 3 years after the claim is lodged.

Penalty: 30 penalty units.

- (2) A person who has received an advance on account of bounty under section 12 must keep all accounts, books, documents and other records that record particulars of the advance, and of any claims for bounty to which the advance is applied, until 3 years after the last such claim is lodged.

Penalty: 30 penalty units.

- (3) This section does not require the keeping of any record:
 - (a) by a company that has gone into liquidation and that has been dissolved; or
 - (b) of a kind declared by the regulations to be a record to which this section does not apply.

22 Securities

The CEO may, by notice in writing served on a person to whom bounty could become payable, require the person to give security, in an amount determined by the CEO, by bond, guarantee or cash deposit, or by all or any of those methods, for compliance by the person with the provisions of this Act and the regulations, or for the purpose of an undertaking given by the person for the purposes of this Act or the regulations, and, where a person is so required to give security, the person is not entitled to bounty, or an advance on account of bounty, unless the person gives security in accordance with the requirement.

23 Appointment of authorised officers

- (1) The CEO may, by writing signed by the CEO, 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 authorized officer, or authorized officers, for the purposes of this Act.
- (2) In subsection (1), *officer* means an Officer of Customs within the meaning of the *Customs Act 1901*.

24 Stock-taking and inspection of production and accounts etc.

- (1) For the purposes of this Act, an authorized officer may, at all reasonable times, enter:
 - (a) registered premises;
 - (b) premises where there is stored bountiable equipment in respect of which bounty has been claimed, or, in the opinion of the authorized officer, is likely to be claimed; or
 - (c) premises where there are kept any accounts, books, documents or other records relating to the manufacture (including the cost of manufacture) or storage of bountiable equipment;and may:
 - (d) inspect, or take stock of, any bountiable equipment;
 - (e) inspect any process in the manufacture of any bountiable equipment; and

- (f) inspect any accounts, books, documents and other records relating to:
 - (i) the manufacture (including the cost of manufacture) of bountiable equipment; or
 - (ii) the conduct of research and development;and may make and retain copies of, or take and retain extracts from, any such accounts, books, documents and other records.
- (2) The occupier or person in charge of registered premises, or of premises referred to in paragraph (1)(b) or (c), shall provide the authorized officer with all reasonable facilities and assistance for the effective exercise of the powers of the officer under this section.

Penalty: \$1,000.

25 Power to require persons to answer questions and produce documents

- (1) A Collector or an authorized officer may, by notice signed by him or her, require a person whom he or she believes on reasonable grounds to be capable of giving information relevant to the operation of the Act in relation to:
 - (a) the manufacture (including the cost of manufacture) of bountiable equipment; or
 - (b) the conduct of research and development;to attend before him or her at the time and place specified in the notice for the purposes set out in subsection (1A).
- (1A) The purposes of attending before the Collector or authorized officer are:
 - (a) to answer questions; and
 - (b) to produce the accounts, books, documents or other records, referred to in the notice;that relate to:
 - (c) the manufacture (including the cost of manufacture) of bountiable equipment; or
 - (d) the conduct of research and development.
- (2) A notice under subsection (1) requiring a person to produce an account, book, document or record shall set out the effect of subsection (3).

- (3) A person who, in pursuance of a notice under subsection (1), produces an account, book, document or record kept, made or prepared by another person that, to the knowledge of the first-mentioned person, is false or misleading in a material particular shall, upon so producing the account, book, document or record, give to the person to whom the first-mentioned person is required to produce the account, book, document or record, a statement in writing signed by the first-mentioned person or, in the case of a body corporate, by a competent officer of the body corporate:
- (a) stating that the account, book, document or record is, to the knowledge of the first-mentioned person, false or misleading in a material particular; and
 - (b) setting out, or referring to, the material particular in respect of which the account, book, document or record is, to the knowledge of the first-mentioned person, false or misleading.

Penalty: \$1,000 or imprisonment for 6 months, or both.

- (4) A Collector or an authorized officer may make and retain copies of, or take and retain extracts from, any accounts, books, documents or other records produced in pursuance of this section.
- (5) A person is not excused from answering a question or producing any accounts, books, documents or other records when required so to do under this section on the ground that the answer to the question, or the production of the accounts, books, documents or other records, might tend to incriminate the person or make the person liable to a penalty, but the answer of the person to any such question, or the production by the person of any such account, book, document or other record, is not admissible in evidence against the person in criminal proceedings other than proceedings under, or arising out of or by virtue of, subsection (3) or paragraph 27(3)(a).
- (6) Where a manufacturer of bountiable equipment, or a person employed by a manufacturer of bountiable equipment, has failed to attend or to answer a question, or to produce any account, book, document or other record, when required so to do under this section, bounty is not payable to the manufacturer, unless the CEO otherwise directs in writing, until the manufacturer or that person, as the case may be, has attended, answered the question or produced the account, book, document or other record, as the case may be.

26 Power to examine on oath etc.

- (1) A Collector or an authorized officer may examine, on oath or affirmation, a person attending before him or her in pursuance of section 25 and, for that purpose, may administer an oath or affirmation to the person.
- (2) The oath or affirmation to be made by a person for the purposes of subsection (1) is an oath or affirmation that the answers he or she will give to questions asked of him or her will be true.

27 Offences

- (1) A person shall not, without reasonable excuse, refuse or fail:
 - (a) to attend before a Collector or an authorized officer;
 - (b) to take an oath or make an affirmation; or
 - (c) to answer a question or produce an account, book, document or other record;

when so required in pursuance of this Act.

Penalty: \$1,000.

- (2) A person shall not knowingly obtain or attempt to obtain bounty that is not payable.

Penalty: \$2,000 or imprisonment for 12 months, or both.

- (3) A person shall not:
 - (a) make to an authorized officer or other person exercising a power or performing a function or duty in relation to this Act a statement, either orally or in writing, that is to the knowledge of the person false or misleading in a material particular; or
 - (b) present (otherwise than in pursuance of subsection 25(1)) to an authorized officer or other person exercising a power or performing a function or duty in relation to this Act an account, book, document or other record that is to the knowledge of the person false or misleading in a material particular.

Penalty: \$1,000 or imprisonment for 6 months, or both.

- (4) A person shall not be prosecuted for an offence against subsection (2) and an offence against subsection 15(1) in respect of the same claim for bounty.
- (5) In this section, **bounty** includes an advance on account of bounty under section 12.

28 Time for prosecutions

A prosecution for an offence against this Act may be commenced at any time within 3 years after the commission of the offence.

29 Recovery of bounty on conviction

- (1) Where a person is convicted of an offence against subsection 15 (1) or 27(2) or (3), the court may, in addition to imposing a penalty under the subsection, order the person to refund to the Commonwealth the amount of any bounty wrongfully obtained by the person.
- (2) Where a court has made an order under subsection (1), a certificate signed by the appropriate officer of the court specifying the amount ordered to be refunded and the person by whom the amount is refundable may be filed in a court having civil jurisdiction to the extent of the amount and is thereupon enforceable in all respects as a final judgment of that court.
- (3) In this section, **bounty** includes an advance on account of bounty under section 12.

Part V—Miscellaneous

30 Return for Parliament

- (1) The CEO shall, as soon as practicable after the end of each financial year in which bounty is paid, furnish to the Minister a return setting forth:
 - (a) the name and address of each person to whom bounty was paid in that financial year;
 - (b) the amount of bounty paid to each person in that financial year; and
 - (c) such other particulars (if any) as are prescribed.
- (2) The Minister shall cause a copy of the return to be laid before each House of the Parliament within 15 sitting days of that House after the return is received by the Minister.
- (3) In this section, *bounty* includes an advance on account of bounty under section 12.

31 Delegation

- (1) The Minister may, either generally or otherwise as provided in the instrument of delegation, by writing signed by him or her, delegate to a person all or any of his or her powers under this Act, other than this power of delegation.
- (2) A power so delegated, when exercised by the delegate, shall, for the purposes of this Act, be deemed to have been exercised by the Minister.
- (3) A delegation under this section does not prevent the exercise of a power by the Minister.

32 Application for review

- (1) Applications may be made to the Administrative Appeals Tribunal for review of:
 - (a) a declaration by the CEO for the purposes of section 11;
 - (b) a decision of the CEO under paragraph 13(3)(a) approving payment of bounty;
 - (c) a decision of the CEO under paragraph 13(3)(b) refusing to approve payment of bounty;

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- (d) a decision of the CEO under paragraph 14(4)(a) approving a payment;
 - (e) a decision of the CEO under paragraph 14(4)(b) refusing to approve a payment;
 - (f) a decision of the CEO for the purposes of subsection 15(4);
 - (g) a decision of the CEO under paragraph 17(3)(a) approving a payment;
 - (h) a decision of the CEO for the purposes of paragraph 17(3)(b);
 - (j) a decision of the CEO under paragraph 17(3)(c) to refuse to adjust payments of bounty;
 - (k) a decision of the CEO for the purposes of section 18;
 - (m) a decision of the CEO under paragraph 20(3)(b) refusing to register premises, including a decision to refuse by virtue of subsection 20(7);
 - (n) a decision of the CEO under subsection 20(12) cancelling the registration of premises; or
 - (p) a requirement by the CEO under section 22.
- (2) Without limiting section 43 of the *Administrative Appeals Tribunal Act 1975*, where the Administrative Appeals Tribunal is reviewing a decision referred to in paragraph (1)(b), (c), (d), (e), (f), (g), (h), (j) or (k) in respect of bountiable equipment, the Tribunal, if it considers it appropriate to do so, may:
- (a) if a determination under subsection 6(6) has been made in respect of that equipment or of equipment that includes that equipment, either:
 - (i) set aside that determination; or
 - (ii) set aside that determination and make a further determination under that subsection in respect of the equipment to which the determination so set aside applied; or
 - (b) if a determination under that subsection has not been made in respect of the equipment to which the decision applies or of equipment that includes that equipment, make a determination under that subsection in respect of the equipment to which the decision applies.
- (3) In subsection (1), **decision** has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.
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33 Statement to accompany notice of decisions

- (1) Where the CEO makes a determination, decision or requirement of a kind referred to in subsection 32(1) and gives to the person or persons whose interests are affected by the determination, decision or requirement notice in writing of the making of the determination, decision or requirement, that notice shall include a statement to the effect that, subject to the *Administrative Appeals Tribunal Act 1975*, application may be made to the Administrative Appeals Tribunal for review of the determination, decision or requirement to which the notice relates by or on behalf of the person or persons whose interests are affected by the determination, decision or requirement.
- (2) Any failure to comply with the requirements of subsection (1) in relation to a determination, decision or requirement does not affect the validity of the determination, decision or requirement.

34 Appropriation

- (1) Bounty on bountiable equipment the manufacture of which is completed before 6 July 1990 is payable out of the Consolidated Revenue Fund, which is appropriated accordingly.
- (2) Bounty on bountiable equipment the manufacture of which is completed on or after 6 July 1990 is payable out of money appropriated by the Parliament for the purpose.

35 Transitional

Sections 24, 25 and 27 do not operate so as to render unlawful anything done, or omitted to be done, before the day on which this Act receives the Royal Assent.

36 Regulations

The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters:

- (a) permitted by this Act to be prescribed; or
 - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.
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NOTES Table of Acts

NOTES

1. The *Bounty (Computers) Act 1984* as shown in this reprint comprises Act No. 113, 1984 amended as indicated in the Tables below.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Bounty (Computers) Act 1984</i>	113, 1984	17 Oct 1984	6 July 1984	
<i>Customs Administration (Transitional Provisions and Consequential Amendments) Act 1985</i>	39, 1985	29 May 1985	10 June 1985 (see s. 2 and <i>Gazette</i> 1985, No. S194)	S. 4
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1985</i>	65, 1985	5 June 1985	S. 3: 6 July 1984 (a)	—
<i>Customs Administration (Transitional Provisions and Consequential Amendments) Act 1986</i>	10, 1986	13 May 1986	13 May 1986	Ss. 2(2) and 4
<i>Bounty and Subsidy Legislation Amendment Act 1986</i>	37, 1986	24 June 1986	S. 8: 1 July 1986 S. 9: 6 July 1984 Ss. 13-16 and 19: 1 July 1985 Ss. 22 and 23: 1 Jan 1986 S. 25: 22 July 1986 Remainder: Royal Assent	—
<i>Bounty and Subsidy Legislation Amendment Act (No. 2) 1986</i>	119, 1986	2 Dec 1986	S. 15: 20 Aug 1986 S. 16: 30 Dec 1986 Remainder: Royal Assent	Ss. 17 and 18
<i>Bounty and Subsidy Legislation Amendment Act 1987</i>	54, 1987	5 June 1987	Part II (ss. 4-8): 5 Sept 1986 Ss. 10(a) and 12: 1 Jan 1987 Part V (ss. 16-19): 20 Aug 1986 Part VI (ss. 20, 21): 15 Apr 1986 Remainder: Royal Assent	Ss. 2(6)-(8) and 3(1)
<i>Customs Tariff (Miscellaneous Amendments) Act 1987</i>	76, 1987	5 June 1987	1 Jan 1988 (see s. 2 and <i>Gazette</i> 1987, No. S351)	S. 8

NOTES Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
as amended by				
<i>Statute Law (Miscellaneous Amendments) Act 1987</i>	141, 1987	18 Dec 1987	S. 3: 1 Jan 1988 (b)	—
<i>Statutory Instruments (Tabling and Disallowance) Legislation Amendment Act 1988</i>	99, 1988	2 Dec 1988	2 Dec 1988	—
<i>Bounty Legislation Amendment Act 1990</i>	42, 1990	16 June 1990	16 June 1990	S. 2(2), (3)
<i>Bounty Legislation Amendment Act (No. 2) 1990</i>	137, 1990	28 Dec 1990	28 Dec 1990	S. 2(2)-(4)
<i>Bounty Legislation Amendment Act 1991</i>	117, 1991	27 June 1991	1 July 1991	—
<i>Bounty Legislation Amendment Act 1993</i>	105, 1993	22 Dec 1993	S. 3: 19 Jan 1994 (c)	S. 5
<i>Customs, Excise and Bounty Legislation Amendment Act 1995</i>	85, 1995	1 July 1995	Ss. 11 (items 18- 21) and 18: Royal Assent (d)	S. 18
<i>Bounty Legislation Amendment Act 1995</i>	160, 1995	16 Dec 1995	Schedule 1: 1 July 1994 Remainder: Royal Assent	Ss. 4-7
<i>Customs Tariff (Miscellaneous Amendments) Act 1996</i>	15, 1996	24 June 1996	1 July 1996 (e)	—
<i>Bounty Legislation Amendment Act 1997</i>	105, 1997	30 June 1997	30 June 1997	—

- (a) The *Bounty (Computers) Act 1984* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1985*, subsection 2(9) of which provides as follows:
- “(9) The amendments of the *Bounty (Computers) Act 1984* made by this Act shall be deemed to have come into operation immediately after the commencement of that first-mentioned Act.”
- (b) The *Customs Tariff (Miscellaneous Amendments) Act 1987* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act 1987*, subsection 2(11) of which provides as follows:
- “(11) The amendments of the *Customs Tariff (Miscellaneous Amendments) Act 1987* made by this Act shall come into operation on the commencement of the first-mentioned Act.”
- (c) The *Bounty (Computers) Act 1984* was amended by section 3 only of the *Bounty Legislation Amendment Act 1993*, subsection 2(2) of which provides as follows:
- “(2) Section 3, so far as it effects amendments of the *Bounty (Computers) Act 1984*, and section 5 commence on the 28th day after the day on which this Act receives the Royal Assent.”
- (d) The *Bounty (Computers) Act 1984* was amended by sections 11 (items 18-21) and 18 only of the *Customs, Excise and Bounty Legislation Amendment Act 1995*, subsection 2(1) of which provides as follows:
- “(1) Subject to subsections (2), (3), (4), (5) and (6), this Act commences on the day on which it receives the Royal Assent.”
- (e) The *Bounty (Computers) Act 1984* was amended by Schedule 1 (item 4) only of the *Customs Tariff (Miscellaneous Amendments) Act 1996*, section 2 of which provides as follows:
- “2. This Act commences on 1 July 1996 immediately after the commencement of the *Customs Tariff Act 1995*.”

NOTES

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 2A	ad. No. 39, 1985 am. No. 85, 1995
S. 3.....	am. No. 39, 1985; No. 37, 1986; Nos. 54 and 76, 1987; No. 137, 1990; No. 117, 1991; No. 105, 1993; Nos. 85 and 160, 1995; No. 15, 1996; No. 105, 1997
S. 3A	ad. No. 105, 1993 am. No. 160, 1995
S. 5.....	am. No. 65, 1985; No. 37, 1986; No. 99, 1988; No. 137, 1990; No. 160, 1995
S. 6.....	am. No. 65, 1985; No. 37, 1986; No. 76, 1987 (as am. by No. 141, 1987); No. 137, 1990; No. 105, 1993; Nos. 85 and 160, 1995
S. 7.....	rs. No. 37, 1986
S. 8.....	am. No. 85, 1995
S. 9.....	am. No. 42, 1990
S. 10.....	rs. No. 119, 1986 am. No. 137, 1990; No. 117, 1991; No. 160, 1995; No. 105, 1997
S. 11.....	am. No. 85, 1995
S. 12.....	am. No. 39, 1985; No. 85, 1995
S. 13.....	am. No. 54, 1987; No. 117, 1991; No. 105, 1993; No. 85, 1995
Ss. 14-16.....	am. No. 54, 1987; No. 105, 1993; No. 85, 1995
S. 17.....	am. No. 65, 1985; No. 54, 1987; No. 85, 1995
S. 18.....	am. No. 54, 1987; No. 85, 1995
S. 19A	ad. No. 54, 1987 am. No. 85, 1995
S. 20.....	am. No. 39, 1985; No. 137, 1990; No. 85, 1995
S. 21	am. No. 39, 1985 rs. No. 105, 1993 am. No. 85, 1995
S. 22.....	am. No. 39, 1985; No. 85, 1995
S. 23.....	am. No. 39, 1985; No. 119, 1986; No. 85, 1995
S. 24.....	am. No. 105, 1993
S. 25.....	am. No. 10, 1986; No. 105, 1993; No. 85, 1995
S. 30.....	am. No. 85, 1995
S. 31	am. No. 39, 1985
S. 32.....	am. No. 39, 1985; No. 137, 1990; No. 85, 1995
S. 33.....	am. No. 39, 1985; No. 85, 1995
S. 34.....	am. No. 137, 1990

1995 provides as follows:

18. Amendment of several provisions:

The provisions set out below are amended by omitting "Comptroller-General" (wherever occurring) and substituting "CEO":

subsection 9(6A)

The proposed amendment was misdescribed and is not incorporated in this reprint.

