

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - TABLE OF PROVISIONS

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SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - LONG  
TITLE

SECT

An Act to provide for the payment of subsidy on the  
production, or in respect of the importation, of certain grain  
harvesters and related equipment, and for related purposes

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - PART I  
PART I - PRELIMINARY

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 1  
Short title

(Assented to 16 December 1985)

SECT

1. This Act may be cited as the Subsidy (Grain Harvesters and Equipment) Act  
1985.

(Minister's second reading speech made in -  
House of Representatives on 27 November 1985;  
Senate on 3 December 1985)

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 2  
Commencement

SECT

2. This Act shall be deemed to have come into operation on 21 August 1985.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 3  
General administration of Act

SECT

3. The Comptroller has the general administration of this Act.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 4  
Interpretation

SECT

4. (1) In this Act, unless the contrary intention appears -  
"accounting period", in relation to a manufacturer or importer of subsidised  
equipment, has the meaning given by section 8;  
"advance" means an advance on account of subsidy under section 17;  
"approved form" means a form approved by the Comptroller in writing;  
"authorised officer" means a person who is an authorised officer for the  
purposes of this Act by virtue of an appointment under section 26;  
"Collector" has the same meaning as in the Customs Act 1901;  
"completion manufacturer", in relation to subsidised equipment, means the

manufacturer of the equipment who was the owner of the equipment immediately before the completion of the last substantial process in the manufacture of the equipment;

"Comptroller" means the Comptroller-General of Customs;

"importer", in relation to subsidised equipment, means -

(a) except where paragraph (b) applies, the person who was the beneficial owner of the equipment at the time of its arrival within the limits of the port or airport in Australia at which it was landed; or

(b) where the Comptroller declares, in writing, that he or she is satisfied that, before the lodging of a claim for subsidy in respect of the equipment, a specified person took over the rights of the person referred to in paragraph (a) in relation to the equipment - that specified person;

"manufacture" includes assemble;

"manufacturer", in relation to subsidised equipment, means -

(a) a person who, at premises registered under section 23 in the name of the person, carried out a substantial process or substantial 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 design, research or development;

(ii) engaging in systems engineering;

(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 substantial process or substantial processes in the manufacture of the equipment;

"primary producer" means a person engaged in the commercial cultivation or gathering in of crops;

"production service" includes -

(a) the provision of, or a service relating to, software;

(b) a service by way of design, system engineering, testing, research or development;

(c) heat treatment; and

(d) a service declared by the regulations to be a production service for the purpose of this Act;

"registered premises" means premises registered by the Comptroller under section 23;

"subsidised equipment" means -

(a) a subsidised harvester; or

(b) subsidised harvester equipment;

"subsidised harvester" means a completely assembled combine grain harvester machine that -

(a) is of a kind used for the harvesting of cereal grain seed;

(b) is power operated;

(c) is capable of -

(i) cutting and gathering a crop;

(ii) threshing to separate grain seed from grain heads;

(iii) separating loose grain held in suspension after threshing; and

(iv) cleaning the grain to remove extraneous matter;

(d) if it were imported into Australia, would be goods to which item 84.25 in Schedule 3 to the Tariff Act would apply; and

(e) if it were imported into Australia and were goods to which section 19, but not sub-section 21 (4) or (6), of the Tariff Act applied, would be goods the duty of Customs in respect of which ascertained in accordance with Part II of the Tariff Act would be so ascertained by reference to a rate of duty that does not exceed 2%;

"subsidised harvester equipment" means equipment designed solely or principally as a part or accessory for a subsidised harvester, being equipment

that -

(a) if it were imported into Australia, would be goods to which item 84.25 in Schedule 3 to the Tariff Act would apply; and

(b) if it were imported into Australia and were goods to which section 19, but not sub-section 21 (4) or (6), of the Tariff Act applied, would be goods the duty of Customs in respect of which ascertained in accordance with Part II of the Tariff Act would be so ascertained by reference to a rate of duty that does not exceed 2%;

"subsidy" means subsidy under this Act;

"subsidy period" means the period commencing on 21 August 1985 and ending on the terminating day;

"Tariff Act" means the Customs Tariff Act 1982;

"terminating day" means 31 December 1990 or such later day, not being a day later than 30 June 1991, as is fixed by the Minister by notice published in the Gazette before 31 December 1990.

(2) For the purposes of this Act, a subsidised harvester shall not be taken to have been used in the commercial harvesting of crops because only of the use of the harvester in a demonstration for the purpose of promoting the sale of harvesters.

(3) 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.

(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.

#### SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 5 Effect of amendments of Tariff Act

##### SECT

5. (1) Where -

(a) the Tariff Act is amended; and

(b) the amendment results in goods of a particular kind ceasing to be subsidised equipment, the manufacture of goods of that kind the manufacture of which was commenced before, and completed after, the day on which the Tariff Act is amended 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;  
(b) the amendment results in goods of a particular kind ceasing to be subsidised equipment; and  
(c) the day on which the Tariff Act is amended (in this sub-section referred to as 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 sub-paragraph (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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 6  
Sales value

SECT

6. (1) For the purposes of this Act, the sales value of equipment (being subsidised equipment or equipment used in the manufacture of subsidised equipment) shall be deemed to be an amount ascertained in accordance with the formula -

$$A - (B + C + D + E + F),$$

where -

A is the price that was charged, or will be charged, for the equipment by a manufacturer of the equipment in a sale of the equipment by the manufacturer to a person included in a class of persons to whom equipment of the same kind as the equipment is usually sold by manufacturers of equipment of that kind;

B is the cost (included in that price) relating to the selling, distribution or delivery of the equipment, including costs for freight in respect of the delivery of the equipment from the premises in Australia where the last substantial process in the manufacture of the equipment was carried out in Australia;

C is the amount (included in that price) for charges and expenses associated with arrangements known as dealer floor plan arrangements;

D is the amount allowed, or to be allowed, in respect of that price as a rebate or discount;

E is the amount (included in that price) for time payment or other financial accommodation;

F is such cost or amount (if any) as is prescribed.

(2) Where the manufacturer of equipment has not charged, and does not propose to charge, for the equipment, the Comptroller may, by writing signed by the Comptroller, determine the sales value of the equipment and the sales value of the equipment shall, for the purposes of this Act, be the value so determined.

(3) Where the Comptroller is unable to ascertain (whether because there is no relevant sale or otherwise) or verify the sales value of equipment or a price, cost, or amount, that affects that sales value, the Comptroller may, by writing signed by the Comptroller, determine the sales value of the equipment and the sales value of the equipment shall, for the purposes of this Act, be the value so determined.

(4) Where the Comptroller is satisfied -

(a) that the sales value of equipment was influenced because of a commercial, financial or other relationship between the manufacturer of the equipment, or an associate of the manufacturer, and the purchaser, or an associate of the purchaser, not being a relationship created by the sale itself; and

(b) that, because of that relationship, the amount of the sales value is higher than it would otherwise have been, the Comptroller may, by writing signed by the Comptroller, determine the sales value of the equipment and the sales value of the equipment shall, for the purposes of this Act, be the value so determined.

(5) When making a determination under sub-section (2), (3) or (4) in relation to equipment, the Comptroller shall have regard to the lowest price known to him or her charged for comparable equipment by another manufacturer or importer in Australia.

(6) In this section, "manufacturer", in relation to equipment (other than subsidised equipment) used in the manufacture of subsidised equipment, means a person who, if the equipment were subsidised equipment, would be a manufacturer of the equipment.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 7  
Value added

SECT

7. (1) For the purposes of this Act, the value added to subsidised equipment by a manufacturer of the equipment shall be deemed to be an amount ascertained in accordance with the formula -

$$G - (H + I + J + K),$$

where -

G is -

(a) where the manufacturer is the completion manufacturer of the equipment - the sales value of the subsidised equipment; or

(b) where the manufacturer is not the completion manufacturer of the subsidised equipment - the sales value of the equipment manufactured by the manufacturer and used in the manufacture of the subsidised equipment;

H is the cost of parts and materials delivered into the store of the manufacturer, being parts and materials supplied to the manufacturer for incorporation in the manufacture or packaging of the relevant equipment manufactured by the manufacturer;

I is the cost of any process carried out, or any production service provided, by -

(a) the manufacturer, or a person employed by the manufacturer, otherwise than at premises registered under section 23 in the name of the manufacturer; or

(b) a person other than -

(i) the manufacturer; or

(ii) a person employed by the manufacturer, not being a production service provided in Australia by or on behalf of the manufacturer;

J is interest on money borrowed from another person for the purpose of financing research or development, other than research and development carried out in Australia by or on behalf of the manufacturer;

K is such costs (if any) as are prescribed.

(2) Where, in relation to a claim for subsidy or otherwise for the purposes of this Act, the Comptroller -

(a) is unable to verify the value added to subsidised equipment by a manufacturer of the equipment; or

(b) forms the opinion that, having regard to sound accounting principles, costs to which the value added to subsidised equipment by a manufacturer of the equipment 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 subsidy is not payable;  
(iii) have been fixed in order to obtain an increase in subsidy;  
(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 Comptroller may, by writing signed by the Comptroller, determine the value added to that subsidised equipment by that manufacturer, being the value that, having regard to all relevant circumstances, the Comptroller considers to be appropriate, and the value added to that subsidised equipment by that manufacturer shall, for the purposes of this Act, be the value so determined.

(3) Where, in relation to a claim for subsidy or otherwise for the purposes of this Act, the Comptroller -

(a) is unable to verify a cost referred to in sub-section (1) in respect of subsidised equipment; or

(b) forms the opinion that, having regard to sound accounting principles, such a cost -

- (i) is incorrect or underestimated;
- (ii) is lower 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 subsidy is not payable;
- (iii) has been fixed in order to obtain an increase in subsidy;
- (iv) is unduly lower than a similar cost incurred by other manufacturers of similar equipment;
- (v) has been reduced as a result of the influence of a relationship between the manufacturer and an associate of the manufacturer; or

(vi) is lower 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 Comptroller may, by writing signed by the Comptroller, determine that cost, being the cost that, having regard to all relevant circumstances, the Comptroller considers to be appropriate, and that cost shall, for the purposes of this Act, be the cost so determined.

(4) When making a determination under sub-section (2) or (3) in relation to subsidised equipment, the Comptroller may, if he or she considers it appropriate, disregard any costs charged to, or levied on, the manufacturer of the equipment by an associate of the manufacturer, other than costs actually incurred by the associate.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 8  
Accounting period

SECT

8. A reference in this Act to an accounting period of a manufacturer or importer of subsidised equipment shall be construed as a reference to -

(a) where the manufacturer or importer 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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 9  
Uniformity

SECT

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

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - PART II  
PART II - SUBSIDY

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 10  
Specification of subsidy - manufactured subsidised equipment

SECT

10. (1) Subsidy is payable in accordance with this Act on the production in Australia of subsidised equipment.

(2) Subsidy payable under this section in respect of subsidised equipment is payable to the manufacturer, or the manufacturers, of the equipment.

(3) A manufacturer of subsidised equipment is not entitled to receive a payment of subsidy under this section in respect of particular subsidised 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 last substantial process in the manufacture of the equipment was carried out at registered premises;

(c) the manufacture of the equipment was completed during the subsidy period; and

(d) all components and materials used in the manufacture of the equipment were components that -

(i) had not been used previously as components of, or as parts in, other equipment; or

(ii) had not been re-conditioned or rebuilt.

(4) A manufacturer of a subsidised harvester is not entitled to receive a payment of subsidy under this section in respect of a subsidised harvester unless the harvester -

(a) was sold, or otherwise disposed of, by the manufacturer or another manufacturer of the harvester for use in the harvesting of crops in Australia; or

(b) was sold, or otherwise disposed of, to the Commonwealth.

(5) A manufacturer of a subsidised harvester is not entitled to receive a payment of subsidy under this section in respect of the harvester if, before 21 August 1985, the harvester -

(a) was sold or otherwise disposed of to a person for use by that person in the commercial harvesting of crops;

(b) was the subject of an application by a primary producer for an exemption from sales tax; or

(c) was used in the commercial harvesting of crops.

(6) A manufacturer of subsidised harvester equipment is not entitled to receive a payment of subsidy under this section in respect of the equipment unless, during the subsidy period, the equipment -



(a) was used by the manufacturer in Australia in connection with the repair or servicing of a harvester;

(b) was sold, or otherwise disposed of, to another person for use in Australia; or

(c) was sold, or otherwise disposed of, to the Commonwealth.

(7) A manufacturer of subsidised harvester equipment is not entitled to receive a payment under this section in respect of the equipment if the equipment was used by the manufacturer as original equipment in the manufacture of a subsidised harvester manufactured by that manufacturer.

(8) Where -

(a) by virtue of sub-section 23 (4) the Comptroller determines that the registration of premises shall be deemed to have taken effect on and from 21 August 1985;

(b) on that day, the person who applied for the registration of the premises was directly or indirectly the owner in whole or in part of a subsidised harvester;

(c) the last substantial process in the manufacture of the harvester was completed by a manufacturer at those premises; and

(d) the harvester had not, before 21 August 1985, been -

(i) sold, or otherwise disposed of, to a person for use by that person in the commercial harvesting of crops;

(ii) the subject of an application by a primary producer for exemption from sales tax; or

(iii) used in the commercial harvesting of crops,

the harvester shall, for the purposes of this Act, be deemed to have been manufactured on 21 August 1985.

(9) Where -

(a) by virtue of sub-section 23 (4) the Comptroller determines that the registration of premises shall be deemed to have taken effect on and from 21 August 1985; and

(b) on that day, the person who applied for the registration of the premises was the owner of partly manufactured subsidised equipment, the manufacture of the equipment shall, for the purposes of this Act, be deemed to have commenced on 21 August 1985.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 11  
Specification of subsidy - imported subsidised equipment

SECT

11. (1) Subject to this Act, where equipment that, on 21 August 1985, was subsidised equipment was, before that day, imported into Australia and entered for home consumption in accordance with the Customs Act 1901, subsidy is payable in respect of the importation into Australia of that equipment.

(2) Subsidy payable under this section in respect of subsidised equipment is payable to the importer of the equipment.

(3) Subsidy is not payable under this section in respect of the importation of a subsidised harvester unless, during the subsidy period, the harvester was sold, or otherwise disposed of, by the importer or by a person who carries on the business of trading in subsidised harvesters -

(a) to another person for use by that other person in the commercial harvesting of crops in Australia; or

(b) to the Commonwealth.

(4) Subsidy is not payable under this section in respect of the importation of a subsidised harvester if, before 21 August 1985, the harvester was -

(a) sold or otherwise disposed of to a person for use by that person in the commercial harvesting of crops;

(b) was the subject of an application by a primary producer for exemption from sales tax; or

(c) was used in the commercial harvesting of crops.

(5) Subsidy is not payable under this section in respect of the importation of subsidised harvester equipment unless -

(a) the equipment has been incorporated as original equipment in the manufacture of a subsidised harvester; and

(b) the subsidised harvester in which the equipment was incorporated was, during the subsidy period, sold, or otherwise disposed of, by the importer or by a person who carries on the business of trading in subsidised harvesters -

(i) to another person for use by that other person in the commercial harvesting of crops in Australia; or

(ii) to the Commonwealth.

(6) Subsidy is not payable under this section in respect of the importation of subsidised harvester equipment if, before 21 August 1985, the equipment was -

(a) sold, or otherwise disposed of, to a person for use by that person in the commercial harvesting of crops; or

(b) was the subject of an application by a primary producer for an exemption from sales tax; or

(c) was used in the commercial harvesting of crops.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 12  
Subsidy not payable

SECT

12. (1) Subsidy is not payable to the Commonwealth, a State, a Territory or an authority of the Commonwealth, of a State or of a Territory (including an educational institution established by the Commonwealth, a State or a Territory).

(2) Subsidy is not payable in respect of subsidised equipment on which bounty has become, or will become, payable under the Bounty (Computers) Act 1984.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 13  
Amount of subsidy - manufactured subsidised equipment

SECT

13. (1) The subsidy payable under section 10 in respect of a subsidised harvester to the completion manufacturer of the harvester is -

(a) where the value added to the harvester by the completion manufacturer is not less than 40%, or, if another percentage is prescribed, the prescribed percentage, of the sales value of the harvester - an amount equal to 12.5% of the sales value of the harvester; or

(b) in any other case - an amount equal to 25% of the value added to the harvester by the completion manufacturer.

(2) The subsidy payable under section 10 in respect of a subsidised harvester to a manufacturer of the harvester, other than the completion manufacturer, is an amount equal to 25% of the value added to the harvester by the manufacturer.

(3) The subsidy payable under section 10 in respect of subsidised harvester equipment to a manufacturer of the equipment is an amount equal to 25% of the value added to the equipment by the manufacturer.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 14  
Amount of subsidy - imported subsidised equipment

SECT

14. The subsidy payable under section 11 in respect of subsidised equipment

to the importer of the equipment is an amount equal to the difference between -  
(a) the amount of any duties of Customs that have been paid in respect of the equipment; and  
(b) the amount of any refunds, rebates or remissions of those duties.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 15  
Availability of subsidy

SECT

15. (1) Notwithstanding any other provision of this Act, if the Comptroller is of the opinion that the amount available in a financial year for payment of subsidy will be insufficient to meet all valid claims for subsidy payable in that year, the Comptroller may, subject to the regulations -

(a) defer the making of such payments of subsidy as the Comptroller considers appropriate; and

(b) make payments of subsidy in such order as the Comptroller considers appropriate.

(2) Notwithstanding any other provision of this Act, if money is not appropriated by the Parliament for the purpose of the payment of subsidy in a financial year, a person is not entitled to be paid subsidy in that year.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 16  
Good quality of subsidised equipment

SECT

16. Subsidy is not payable in respect of subsidised equipment if the Comptroller declares in writing that, in his or her opinion, the equipment is not of good and merchantable quality.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - PART III  
PART III - PAYMENT OF SUBSIDY

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 17  
Advances on account of subsidy

SECT

17. (1) An advance on account of subsidy may be made to a person on such terms and conditions as are approved by the Comptroller in writing.

(2) If a person receives, by way of advances on account of subsidy in respect of particular subsidised equipment, an amount that exceeds the amount of subsidy payable to the person in respect of that equipment, the person is liable to repay to the Commonwealth the amount of the excess.

(3) If a person receives an amount by way of advances on account of subsidy that may become payable to the person and the subsidy does not become payable to the person, the person is liable to repay to the Commonwealth the amount so received.

(4) If, at the expiration of an accounting period of a manufacturer or importer of subsidised equipment, the manufacturer or importer has received, by way of advances on account of subsidy that may become payable to the manufacturer or importer during that period in respect of subsidised equipment, an amount that exceeds the sum of -

(a) the amount of subsidy that became payable to the manufacturer or importer during that period in respect of subsidised equipment; and

(b) the amount or amounts (if any) paid to the manufacturer or importer during that period in respect of subsidised equipment that the manufacturer or importer is liable to repay to the Commonwealth by virtue of sub-section (2) or (3),  
the manufacturer or importer is liable to repay to the Commonwealth the amount of the excess.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 18  
Claims for payment of subsidy

SECT

18. (1) A person who claims to be entitled to be paid an amount of subsidy in respect of subsidised equipment may lodge a claim for payment to the person of the amount.

(2) A claim under sub-section (1) in respect of subsidised 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 the form; and

(d) be lodged with a Collector for a State or Territory, or with the Comptroller, within 12 months after the day on which the condition referred to in sub-section 10 (4) or (6) or 11 (3) or (5), as the case requires, was complied with in respect of the subsidised equipment.

(3) As soon as practicable after the lodgment of the claim, the Comptroller shall, after examining the claim and causing such inquiries as the Comptroller considers necessary to be made (including inquiries involving the exercise of powers under sections 27 and 28) -

(a) if the Comptroller is satisfied that the claim complies with sub-section (2) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of subsidy in respect of subsidised equipment to which the claim relates - approve, in writing, payment of the amount; or

(b) if the Comptroller is not so satisfied - refuse, in writing, to approve payment of subsidy in respect of the equipment to which the claim relates.

(4) Where the Comptroller makes a decision under sub-section (3) in relation to a claim approving, or refusing to approve, payment of subsidy, not being a decision made within 30 days after the lodging of the claim and approving payment of the amount of subsidy claimed, the Comptroller shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 19  
Variation of inadequate claims

SECT

19. (1) Where a person who has lodged a claim under section 18 (whether or not the claim has been dealt with under sub-section 18 (3)) considers that the claim was, because of an inadvertent error, a claim for an amount of subsidy in respect of subsidised equipment that was less than the amount of subsidy 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 sub-section (1) in respect of subsidised 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 the form; and

(d) be lodged with a Collector for a State or Territory, or with the Comptroller, within 12 months after the day on which the condition referred to in sub-section 10 (4) or (6) or 11 (3) or (5), as the case requires, was complied with in respect of the subsidised equipment.

(3) Where a claim under sub-section (1) relates to a claim under section 18 that has not been dealt with under sub-section 18 (3), the 2 claims shall be dealt with under sub-section 18 (3) as if they were one claim under section 18.

(4) As soon as practicable after the lodgment of a claim under sub-section (1) to which sub-section (3) does not apply, the Comptroller shall, after examining the claim and causing such inquiries as the Comptroller considers necessary to be made (including inquiries involving the exercise of powers under sections 27 and 28) -

(a) if the Comptroller is satisfied that the claim complies with sub-section (2) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an additional amount of subsidy in respect of subsidised equipment to which the claim relates - approve, in writing, payment of the additional amount; or

(b) if the Comptroller is not so satisfied - refuse, in writing, to approve payment of an additional amount of subsidy in respect of the equipment to which the claim relates.

(5) Where the Comptroller makes a decision under sub-section (4) in relation to a claim approving, or refusing to approve, payment of an additional amount of subsidy, not being a decision made within 30 days after the lodging of the claim and approving payment of the additional amount claimed, the Comptroller shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 20  
Variation of excessive claims

#### SECT

20. (1) Where a person who has lodged a claim under section 18 (whether or not the claim has been dealt with under sub-section 18 (3)) becomes aware that the claim is, because of an inadvertent error, a claim for an amount of subsidy in respect of subsidised equipment that exceeds the amount of subsidy 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 sub-section (2).

Penalty for contravention of this sub-section: \$1,000.

(2) An acknowledgement under sub-section (1) in respect of subsidised 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 the form; and

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

(3) Where an acknowledgement relates to a claim under section 18 that has not been dealt with under sub-section 18 (3), the claim shall be dealt with under that sub-section as if it had been amended in accordance with the acknowledgement.

(4) Where the Comptroller, after examining an acknowledgement under sub-section (1) to which sub-section (3) does not apply and causing such inquiries as the Comptroller considers necessary to be made (including inquiries involving the exercise of powers under sections 27 and 28), is satisfied that there has been an overpayment of a claim by more than \$100, the Comptroller 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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 21  
Other adjustments of claims

SECT

21. If the Comptroller becomes satisfied, otherwise than after examining an acknowledgement under sub-section 20 (1), that there has been an overpayment of a claim for subsidy by more than \$100, the Comptroller 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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 22  
Recovery of repayments

SECT

22. (1) Where a person is liable to repay an amount to the Commonwealth under section 17, 20 or 21, 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 17, 20 or 21, that amount may be deducted from any other amount that is payable to the person under this Act and, where the firstmentioned amount is so deducted, the other amount shall, notwithstanding the deduction, be deemed to have been paid in full to the person.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - PART IV  
PART IV - ADMINISTRATION

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 23  
Registration of premises

SECT

23. (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 Comptroller, in writing, by a person who carries on, or proposes to carry on, the manufacture of subsidised equipment at those premises.

(3) Subject to sub-sections (6), (7) and (8), where an application for the registration of premises is made under sub-section (2) by a person who, in the opinion of the Comptroller, carries on, or proposes to carry on, the manufacture of subsidised equipment at those premises, the Comptroller shall -

(a) register those premises in the name of the applicant by signing a notice, in writing, specifying the day 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 Comptroller 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 day

on which the notice under paragraph (3) (a), in relation to the premises, is signed, or such earlier day, not being a day earlier than 21 August 1985, as is determined by the Comptroller and specified in that notice.

(5) A notice under sub-section (3) in relation to premises shall specify whether the premises are registered under this section in relation to -

(a) all subsidised equipment; or

(b) a specified class, or specified classes, of subsidised equipment, and may specify a period as the period during which the premises are registered under this section.

(6) The regulations may prescribe conditions to be complied with in connection with the manufacture of subsidised equipment at registered premises.

(7) If conditions have been prescribed under sub-section (6), the Comptroller shall not register premises under this section unless the Comptroller is satisfied that the conditions have been, or will be, complied with in respect of those premises.

(8) The Comptroller may require an applicant for the registration of premises under this section to give such information as the Comptroller considers necessary for the purposes of this Act and may refuse to register the premises until the information is given to the satisfaction of the Comptroller.

(9) Where an applicant for the registration of premises under this section was not, on 21 August 1985, engaged in the manufacture of subsidised equipment at those premises, the Comptroller shall not register those premises if the Minister has informed the Comptroller that the registration of those premises will not permit the orderly development in Australia of the industry manufacturing subsidised equipment.

(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 subsidised equipment at those premises (in this sub-section referred to as the "transferee") make a joint application in writing to the Comptroller for the transfer of the registration of the premises to the name of the transferee, the Comptroller 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 sub-section (10) has effect from such day as is specified in the notice under that sub-section in relation to the transfer, being a day after the commencement of the subsidy period and not earlier than 6 months before the day on which the application for the transfer was made.

(12) Where the Comptroller becomes satisfied, in respect of premises registered under this section -

(a) that subsidised equipment is not being manufactured at those premises;

(b) in a case where the premises are registered in relation to a class of subsidised equipment - that subsidised equipment included in that class of subsidised equipment is not being manufactured at those premises;

(c) that the manufacture of subsidised 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;

(d) if any conditions have been prescribed under sub-section (6) - that subsidised equipment is being manufactured at those premises otherwise than in accordance with those conditions; or

(e) that those premises are not being used solely or principally for industrial or commercial purposes,

the Comptroller 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 -

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

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 24  
Accounts

SECT

24. (1) A person is not entitled to subsidy unless -

(a) the person keeps, in writing in the English language, such accounts, books, documents and other records as correctly record and explain -

(i) such particulars relating to the manufacture (including the cost of manufacture) or importation, as the case requires, of subsidised equipment in respect of which subsidy is, or may become, payable as are specified by the Comptroller in a notice published in the Gazette; and

(ii) such other particulars (if any) in relation to that equipment as are specified by the Comptroller by notice in writing served on the person; and

(b) the person retains those accounts, books, documents and other records for at least 3 years after the day on which a claim under sub-section 18 (1) in respect of the equipment concerned was lodged.

(2) For the purposes of this section, accounts, books, documents or other records shall be taken to be kept in writing in the English language if they are kept in a form in which they are readily accessible and readily convertible into writing in the English language.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 25  
Securities

SECT

25. The Comptroller may, by notice in writing served on a person to whom subsidy could become payable, require the person to give security, in an amount determined by the Comptroller, 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 subsidy, or an advance on account of subsidy, unless the person gives security in accordance with the requirement.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 26  
Appointment of authorised officers

SECT

26. (1) The Comptroller may, by writing signed by the Comptroller, appoint -

(a) a specified officer;

(b) the officer for the time being holding, or performing the duties of, a specified office; or

(c) officers included in a specified class of officers, to be an authorised officer, or authorised officers, for the purposes of this



Act.

(2) In sub-section (1), "officer" means an officer of the Australian Customs Service.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 27  
Stock-taking and inspection of production and accounts, &c.

SECT

27. (1) For the purposes of this Act, an authorised officer may, at all reasonable times, enter -

- (a) registered premises;
- (b) premises where there is stored subsidised equipment in respect of which subsidy has been claimed, or, in the opinion of the authorised 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), importation or storage of subsidised equipment, and may -
- (d) inspect, or take stock of, any subsidised equipment;
- (e) inspect any process in the manufacture of any subsidised equipment; and
- (f) inspect the accounts, books, documents and other records relating to the manufacture (including the cost of manufacture) or importation of subsidised equipment, 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 authorised officer with all reasonable facilities and assistance for the effective exercise of the powers of the officer under this section.

Penalty: \$1,000.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 28  
Power to require persons to answer questions and produce documents

SECT

28. (1) A collector or an authorised 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 this Act, in relation to the manufacture (including the cost of manufacture) or importation of subsidised equipment, to attend before him or her at the time and place specified in the notice and there to answer questions and to produce to him or her such accounts, books, documents and other records in relation to the manufacture (including the cost of manufacture) or importation of subsidised equipment as are referred to in the notice.

(2) A notice under sub-section (1) requiring a person to produce an account, book, document or record shall set out the effect of sub-section (3).

(3) A person who, pursuant to a notice under sub-section (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 authorised officer may make and retain copies of, or take and retain extracts from, any accounts, books, documents or other records produced under 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, sub-section (3) or paragraph 30 (3) (a).

(6) Where a manufacturer or importer of subsidised equipment, or a person employed by a manufacturer or importer of subsidised 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, subsidy is not payable to the manufacturer or importer, as the case may be, unless the Comptroller otherwise directs in writing, until the manufacturer, the importer 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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 29  
Power to examine on oath, &c.

#### SECT

29. (1) A Collector or an authorised officer may examine, on oath or affirmation, a person attending before him or her pursuant to section 28 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 sub-section (1) is an oath or affirmation that the answers he or she will give to questions asked of him or her will be true.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 30  
Offences

#### SECT

30. (1) A person shall not, without reasonable excuse, refuse or fail -  
(a) to attend before a Collector or an authorised 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 pursuant to this Act.

Penalty: \$1,000.

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

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

(3) A person shall not -

(a) make to an authorised 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 pursuant to sub-section 28 (1)) to an authorised 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 convicted of -

(a) both an offence against or arising out of sub-section (2) and an offence against or arising out of sub-section 20 (1); or

(b) both an offence against or arising out of sub-section (2) and an offence against or arising out of sub-section (3),  
in respect of the same claim for subsidy.

(5) A reference in sub-section (4) to a person being convicted of an offence includes a reference to an order being made under section 19B of the Crimes Act 1914 in relation to a person in respect of an offence.

(6) In this section, "subsidy" includes an advance.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 31  
Time for prosecutions

SECT

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

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 32  
Recovery of subsidy on conviction

SECT

32. (1) Where a person is convicted of an offence against sub-section 20 (1) or 30 (2) or (3), the court may, in addition to imposing a penalty under the sub-section, order the person to pay to the Commonwealth an amount not exceeding the amount of any subsidy wrongfully obtained by the person.

(2) Where -

(a) a court makes an order under sub-section (1) ordering a person to refund to the Commonwealth the amount of any subsidy; and

(b) the court has civil jurisdiction to the extent of the amount, the order is enforceable in all respects, as a final judgment of the court in favour of the Commonwealth.

(3) Where -

(a) a court makes an order under sub-section (1) ordering a person to refund to the Commonwealth the amount of any subsidy; and

(b) the court -

(i) does not have civil jurisdiction; or

(ii) has civil jurisdiction, but does not have civil jurisdiction to the extent of the amount,  
the proper officer of the court shall issue to the Comptroller a certificate in the prescribed form containing the prescribed particulars.

(4) The certificate may, in the prescribed manner and subject to the prescribed conditions (if any), be registered in a court having civil jurisdiction to the extent of the amount ordered to be refunded to the Commonwealth.

(5) Upon registration under sub-section (4), the certificate is enforceable in all respects as a final judgment of the court in favour of the Commonwealth.

(6) The costs of registration of the certificate and other proceedings under this section shall, subject to the prescribed conditions (if any), be deemed to be payable under the certificate.

(7) In this section, "subsidy" includes an advance.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - PART V  
PART V - MISCELLANEOUS

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 33  
Return for Parliament

SECT

33. (1) The Comptroller shall, as soon as practicable after the end of each financial year in which subsidy is paid, furnish to the Minister a return setting forth -

- (a) the name and address of each person to whom subsidy was paid in that financial year;
- (b) the amount of subsidy 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, "subsidy" includes an advance.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 34  
Delegation

SECT

34. (1) The Minister may, either generally or otherwise as provided in the instrument of delegation, by writing signed by the Minister, delegate to -

- (a) an officer of the Australian Customs Service; or
- (b) a person holding or performing the duties of an office in the Department, all or any of the Minister's 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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 35  
Application for review

SECT

35. (1) Applications may be made to the Administrative Appeals Tribunal for review of -

- (a) a decision of the Comptroller for the purposes of paragraph (b) of the definition of "importer" in sub-section 4 (1);
- (b) a declaration by the Comptroller for the purposes of section 16;
- (c) a decision of the Comptroller under paragraph 18 (3) (a) approving payment of subsidy;
- (d) a decision of the Comptroller under paragraph 18 (3) (b) refusing to approve payment of subsidy;
- (e) a decision of the Comptroller under paragraph 19 (4) (a) approving a payment;
- (f) a decision of the Comptroller under paragraph 19 (4) (b) refusing to approve a payment;
- (g) a decision of the Comptroller for the purposes of sub-section 20 (4);
- (h) a decision of the Comptroller for the purposes of section 21;

- (j) a decision of the Comptroller for the purposes of sub-section 23 (4);
- (k) a decision of the Comptroller refusing to register premises (other than a decision made under sub-section 23 (9));
- (m) a decision of the Comptroller under section 23 transferring, or refusing to transfer, the registration of premises;
- (n) a decision of the Comptroller under sub-section 23 (12) cancelling the registration of premises; or
- (p) a requirement by the Comptroller under section 25.

(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) or (g) in respect of subsidised equipment, the Tribunal, if it considers it appropriate to do so, may -

(a) if a determination under sub-section 6 (2), (3) or (4) or 7 (2) or (3) 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 sub-section in respect of the equipment to which the determination so set aside applied; or

(b) if a determination under that sub-section 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 sub-section in respect of the equipment to which the decision applies.

(3) In sub-section (1), "decision" has the same meaning as in the Administrative Appeals Tribunal Act 1975.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 36  
Statement to accompany notice of decisions

#### SECT

36. (1) Where the Comptroller makes a determination, decision or requirement of a kind referred to in sub-section 35 (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 sub-section (1) in relation to a determination, decision or requirement does not affect the validity of the determination, decision or requirement.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 37  
Money to be appropriated

#### SECT

37. Payments of subsidy, and of advances, shall be made out of money appropriated by the Parliament for the purpose (including money appropriated by the Parliament for grain harvesters bounty).

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 38  
Transitional

SECT

38. Sections 27, 28 and 30 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.

SUBSIDY (GRAIN HARVESTERS AND EQUIPMENT) ACT 1985 No. 183, 1985 - SECT 39  
Regulations

SECT

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

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