



# **Bounty (Books) Act 1986**

## **Act No. 127 of 1986 as amended**

This compilation was prepared on 24 May 2001  
taking into account amendments up to Act No. 137 of 2000

The text of any of those amendments not in force  
on that date is appended in the Notes section

Prepared by the Office of Legislative Drafting,  
Attorney-General's Department, Canberra



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# An Act to provide for the payment of bounty on the production of certain books

## Part I—Preliminary

### 1 Short title [see Note 1]

This Act may be cited as the *Bounty (Books) Act 1986*.

### 2 Commencement

This Act shall come into operation on 1 January 1987.

### 3 General administration of Act

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

### 4 Interpretation

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

***accounting period***, in relation to a printer of books or a publisher of books, has the meaning given by section 8.

***advance*** means an advance on account of bounty under section 13.

***advertising*** includes printed material in the form of logos, names of bodies corporate, trade marks and brand names:

- (a) for which a fee or other consideration is paid or payable; and
- (b) which is intended to draw a person's attention to:
  - (i) goods or services or the provider of goods or services;  
or
  - (ii) events or the organiser of an event; or
  - (iii) any commercial operation or activity.

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

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**authorised officer** means a person who is an authorised officer for the purposes of this Act by virtue of an appointment under section 22.

**book** means a publication that is in book form.

**bountiable book** means a book that, at the time its production is completed, is a book that, if it were imported into Australia, would be:

- (a) goods in respect of which duty of Customs would not be payable; and
- (b) goods to which heading 4901, 4903, 4904, 4905, 9503 or 9504 in Schedule 3 to the Tariff Act would apply;

but does not include a book that, at that time, is an ineligible book.

**bounty** means bounty under this Act.

**bounty period** means the period commencing on 1 January 1987 and ending on 31 December 1997.

**CEO** means the Chief Executive Officer of Customs.

**children's book** means a book intended for children, whether with or without pictures, of which the text (if any) is not less than 3 millimetres in height measured on a lower case "x".

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

**contents**, in relation to a book, means the matter in the book, and includes any text, picture, map or plan in the book.

**cover**, in relation to a book, includes a protective cover.

**educational book** means a book intended for, or suitable for, use in connection with education provided at or by a recognised educational institution, but does not include a book that is, wholly or substantially, a collection of examination papers, or copies or examination papers, used in past examinations.

**ineligible book** has the meaning given by section 5.

**leaf**, in relation to a book, includes a cover of the book.

***manufacturer*** means a person who carries out all or any of the production processes in relation to books and, in relation to a particular book, means:

- (a) where one person carries out all the production processes in relation to the book—that person; or
- (b) where 2 or more persons carry out different production processes in relation to the book—each of those persons.

***organisation*** includes a person, an institution and a group of persons engaged in a common activity.

***page***, in relation to a book, does not include a cover of the book or any page that is not an essential part of the book.

***printed material*** includes pictorial material produced by means other than printing.

***printed page*** means a page of a book that is a page that contains printed material.

***printer***, in relation to a book, means:

- (a) where one person carries out the printing of the book—that person; or
- (b) where 2 or more persons carry out the printing of the book—each of those persons.

***production***, in relation to a book, means the carrying out of a production process in relation to the book.

***production process*** means a step taken in the manufacturing of a book and includes:

- (a) typesetting;
- (b) film preparation;
- (c) colour separation;
- (d) platemaking;
- (e) printing;
- (f) folding;
- (g) binding;
- (h) manufacture of packaging to be sold with the book; and
- (j) packaging the book for the purposes of transport.

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***production run*** means a number of books, each being a book:

- (a) the contents of which are the same as the contents of all of the other books; and
- (b) the binding of which is completed as part of the same binding operation that extends to all of the other books.

***protective cover***, in relation to a book, means a cover for sale with the book, being a cover that is intended to protect the book while the book is in use.

***publisher***, in relation to a book, includes a manufacturer of the book who also publishes the book.

***publisher's manufacturing cost***, in relation to a book, means the total cost of all the production processes carried out in Australia in relation to the book by the publisher of the book.

***publisher's manufacturing price***, in relation to a book, means the amount equal to the price, or sum of the prices, paid or payable by the publisher of the book to the manufacturer or manufacturers of the book for the production of the book less so much of that price or those prices relating to any production process carried out outside Australia.

***publisher's paper cost***, in relation to a book, means the price, or sum of the prices, (if any) paid or payable by the publisher of the book for all paper or binding materials supplied by the publisher free of charge to the manufacturer, a manufacturer or manufacturers of the book for use in the production of the book.

***publisher's production cost***, in relation to a book, means the sum of:

- (a) the publisher's manufacturing cost of the book (if any); and
- (b) the publisher's manufacturing price of the book (if any); and
- (c) the publisher's paper cost of the book (if any).

***recognised educational institution*** means:

- (a) an institution, authority or body (other than a school) that is an education institution for the purposes of the *Student Assistance Act 1973*;
- (b) a school or similar institution that is a school for the purposes of the *Employment, Education and Training*



*Act 1988*, other than such a school or institution conducted for the profit, directly or indirectly, of an individual or individuals; or

- (c) any other educational institution, authority or body that the CEO declares in writing to be a recognised educational institution for the purposes of this Act.

**registered person** means a person registered under section 19.

**State** includes the Northern Territory and each other Territory.

**Tariff Act** means the *Customs Tariff Act 1995*.

- (2) For the purposes of this Act, a publication shall not be taken to be in book form unless the pages of the publication are fastened together in covers made of paper, cardboard, cloth or other material by:
  - (a) sewing;
  - (b) perfect or burst binding;
  - (c) saddle or side stapling;
  - (d) spiral, comb, ring or post binding;
  - (e) Velo-bind; or
  - (f) other means approved in writing by the CEO for the purposes of this subsection, not being the use of flexible adhesive affixed to one edge of the publication.
- (3) A reference in this Act to a casebound book is a reference to a book all of the pages of which are:
  - (a) permanently held together by either thread sewing or adhesive binding; and
  - (b) permanently glued to a case consisting of:
    - (i) 2 boards;
    - (ii) a hollow spine; and
    - (iii) a covering material that is glued to both boards and that is turned over all but one of the edges of each of the boards.
- (4) A reference in this Act to costs incurred by a manufacturer or publisher of books in an accounting period of the manufacturer or publisher shall be read as a reference to an amount that has

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become payable by the manufacturer or publisher in the period, whether or not it is paid in the period.

- (5) For the purposes of this Act, the price paid or payable by a person for:

- (a) the production of a book; or
- (b) a production process in relation to a book; or
- (c) paper or binding materials for a book;

is taken to be the amount worked out using the formula:

Gross price – Rebate or discount

where:

**Gross price** means the gross price that the person is charged for:

- (a) the production of the book; or
- (b) the production process in relation to the book; or
- (c) the paper or binding materials for the book;

as the case requires.

**Rebate or discount** means the amount of any rebate or discount allowable in relation to the gross price except:

- (a) a rebate or discount in relation to bounty; and
- (b) a rebate or discount for cash payment or prompt payment.

- (6) For the purposes of this Act, the production of a book shall be taken to have been completed and the book produced when the binding of the book is completed, notwithstanding that a protective cover for the book has not been produced or has been produced but not put on the book.
- (7) Where the Tariff Act is proposed by a Customs Tariff alteration proposed in the Parliament to be altered 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.
- (8) 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:

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- (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.
- (9) 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 to declarations for the purposes of paragraph (c) of the definition of ***recognised educational institution*** in subsection (1) as if in those provisions references to regulations included references to declarations, references to a regulation included references to a declaration and references to repeal included a reference to revocation.
- (10) 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 to approvals for the purposes of paragraph (2)(f) as if in those provisions references to regulations included references to approvals, references to a regulation included references to an approval and references to repeal included a reference to revocation.
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**5 Ineligible books**

- (1) A reference in this Act to an ineligible book shall be read as a reference to:
- (a) a book that is a magazine or other periodical that is not casebound and that is issued at regular intervals that do not exceed 6 months;
  - (b) a book:
    - (i) that is an annual report, a report issued by a body or authority or a report prepared for the shareholders or directors of a body corporate; or
    - (ii) that is of a similar nature to such a report and that is determined in writing by the CEO to be an ineligible book for the purposes of this paragraph; or
    - (iii) that is a prospectus inviting subscriptions for securities in a body corporate or a proposed body corporate;
  - (c) a book that is produced for a person in Australia and is:
    - (i) a directory relating to telephone services; or
    - (ii) a directory relating to accommodation available; or
    - (iii) a timetable relating to a service;in Australia or places in Australia;
  - (ca) a book:
    - (i) that is produced for a person in Australia; and
    - (ii) that is a directory (except a directory mentioned in subparagraphs (c)(i) and (ii)); and
    - (iii) whose total printed page area comprises more than 30% advertising;
  - (d) a book that is designed for use as a calendar, as an exercise book, as a diary, notebook, receipt book or invoice book or as any other article of stationery;
  - (g) a book the pages of which are, or any page of which is, produced by means of photocopying, not being a book produced by means of an electronic publishing system;
  - (k) an educational book or children's book that is not casebound and the printed pages of which are fewer in number than 16;
  - (m) a book (not being an educational book or children's book) that is not casebound and the printed pages of which are fewer in number than 49;

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- (n) a book that is principally intended to be unbound or taken to pieces or is otherwise not intended to be used as a book;
  - (p) a book that is not one of 1,000 or more copies of a book comprising the same production run;
  - (q) a book:
    - (i) all or a substantial number of the copies of which are intended to be used by one organisation or by associated organisations; and
    - (ii) that has been produced by that organisation or by one of those associated organisations, as the case may be;
  - (s) a book that is of a kind that, if it were imported, would be a prohibited import;
  - (t) a book that is produced or published by or on behalf of an instrumentality or authority of the Commonwealth or of a State, not being a book:
    - (i) that is produced or published by or on behalf of an instrumentality or authority that is declared by the Minister, under subsection (8A), to be, or to be and to have been, with effect from a particular day, an instrumentality or authority to which that subsection applies; and
    - (ii) that is produced or published on or after that particular day and while that declaration remains in force;
  - (u) a book that the CEO is satisfied was, or will be, after 1 July 1990, exported, either directly or indirectly through another country or other countries, to New Zealand.
- (1A) A book some only of the production processes of which are carried out by an instrumentality or authority of the Commonwealth or of a State shall not, by reason only thereof, be taken to be an ineligible book under paragraph (1)(t), but the production processes so carried out by the instrumentality or authority shall be disregarded in determining, for the payment of bounty, the production cost of the book.
- (1B) Nothing in subsection (1A) shall be taken to imply that a book in respect of which some only of the production processes are carried out by an instrumentality or authority of the Commonwealth or of a State may not be an ineligible book by reason that the book is produced on behalf of an instrumentality or authority of the
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Commonwealth or of a State or is published by or on behalf of such an instrumentality or authority.

- (2) Where, in relation to an educational book or children's book that is not casebound and the printed pages of which are not fewer in number than 16, the CEO is of the opinion that the printed material that is essential to the book could, without altering the character of the book, be published in a book the printed pages of which are fewer in number than 16, the CEO may, in writing, determine that, for the purposes of this section, the book is to be treated as a book to which paragraph (1)(k) applies.
- (3) Where, in relation to a book (not being an educational book or children's book) that is not casebound and the printed pages of which are not fewer in number than 49, the CEO is of the opinion that the printed material that is essential to the book could, without altering the character of the book, be published in a book the printed pages of which are fewer in number than 49, the CEO may, in writing, determine that, for the purposes of this section, the book is to be treated as a book to which paragraph (1)(m) applies.
- (4) For the purposes of paragraph (1)(p), any 2 copies of a book produced by a manufacturer or manufacturers shall not be taken to have been produced by the manufacturer or manufacturers in the same production run if, at the time the production of one of the copies was completed, the manufacturer or manufacturers had not commenced, or had commenced but not completed, the production of the other copy and did not intend to produce, or complete the production of, that other copy, as the case requires, in any circumstances or except in certain circumstances.
- (5) Without limiting the generality of paragraph (1)(q) copies of a book shall, for the purposes of that paragraph, be taken to be intended to be used by an organisation if the copies are intended to be used by a group or class of persons associated with the organisation or by the employees, agents, customers or intended customers of the organisation.
- (6) For the purposes of paragraph (1)(q), a book shall be taken to have been produced by an organisation if the book is produced, or a production process in relation to the book is carried out, by a manufacturer who:

- (a) has a direct or indirect relationship with that organisation (not being the relationship created by the agreement to produce that book or carry out that production process); and
  - (b) does not carry out a substantial amount of printing, binding or work related to printing or binding for persons other than that organisation and persons who have a direct or indirect relationship with that organisation.
- (7) For the purposes of paragraph (1)(s), a book is a prohibited import if, in the event of its being outside Australia:
  - (a) its importation into Australia would be prohibited absolutely by a law of the Commonwealth; or
  - (b) its importation into Australia would be prohibited by a law of the Commonwealth unless permission for the purposes of that law were obtained and the CEO is satisfied that unconditional permission to import an unlimited number of copies of the book would not be granted for the purposes of that law.
- (8) The regulations may provide that the CEO may, for the purposes of consideration of the application of paragraph (1)(s) and subsection (7) in relation to a book, obtain a report in relation to the book from any board or other body established under a law of the Commonwealth for the purpose of giving advice in relation to the importation of books into Australia, and provision may be made by the regulations for the review of a report so furnished.
- (8A) Where the Minister is satisfied that of the books produced or published, or likely to be produced or published, by or on behalf of a particular instrumentality or authority of the Commonwealth or of a State on or after a particular day all or most are, or will be, available for purchase by the public at a price that is not less than the cost to the instrumentality or authority of all production processes involved in the manufacturing of those books, the Minister may, by notice in writing, a copy of which shall be forwarded to the instrumentality or authority concerned, declare that particular instrumentality or authority to be, or to be and to have been, with effect from that day, an instrumentality or authority to which this subsection applies.

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- (8B) The Minister shall not declare a particular instrumentality or authority of the Commonwealth or of a State to have been an instrumentality or authority to which subsection (8A) applies with effect from a day occurring more than 12 months before the making of the declaration.
- (8C) The Minister shall not declare a particular instrumentality or authority of the Commonwealth or of a State to be, or to be and to have been, with effect from a particular day, an instrumentality or authority to which subsection (8A) applies if:
  - (a) that particular instrumentality or authority is the official printer of the Commonwealth or of a State; or
  - (b) of the books produced or published or likely to be produced or published by or on behalf of that particular instrumentality or authority on or after that day, most are or will be books produced or published by the official printer of the Commonwealth or of a State on behalf of that particular instrumentality or authority.
- (9) Where the CEO makes a determination under paragraph (1)(b) or subsection (2) or (3) in relation to a book, the CEO shall give to each person who is a publisher or a printer of the book a copy of the determination.

**6 Effect of amendments of Tariff Act**

- (1) Where:
  - (a) the Tariff Act is amended; and
  - (b) the amendment results in books of a particular kind ceasing to be bountiable books;the production of books of that kind the production of which was commenced, and undertaken pursuant to a firm order placed, 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 books of a particular kind ceasing to be bountiable books; and



- (c) the day on which the Tariff Act is amended (in this subsection 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 production of books of that kind the production 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, and undertaken pursuant to a firm order placed, 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.

## **7 Determination of cost etc.**

- (1) Where, in relation to a claim by a publisher or printer of a book for bounty to be paid in respect of the book, the CEO forms the opinion that, having regard to sound accounting principles, a cost by reference to which the publisher's manufacturing cost of the book or the publisher's paper cost in relation to the book is ascertained:
  - (a) is incorrect or over-estimated;
  - (b) is higher than would have been the case if the publisher had not marginally costed or similarly disproportionately costed the production of books or other goods in respect of which bounty is not payable;
  - (c) has been fixed in order to obtain an increase in bounty;
  - (d) is unduly higher than a similar cost incurred by other publishers of similar books;
  - (e) has been increased as the result of the influence of a relationship between the publisher and an associate of the publisher; or

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- (f) is higher than would have been the case if the publisher had provided services that were provided, and charged for, by an associate of the publisher;
- the CEO may, by writing signed by him or her, determine the publisher's manufacturing cost of the book or the publisher's paper cost in relation to the book, as the case may be, being the publisher's manufacturing cost or publisher's paper cost that the CEO considers to be appropriate, and the publisher's manufacturing cost of the book or the publisher's paper cost in relation to the book, as the case may be, shall, for the purposes of this Act, be the publisher's manufacturing cost or publisher's paper cost, so determined.
- (2) Where, in relation to a claim by a publisher or printer of a book for bounty to be paid in respect of the book, the CEO forms the opinion that, having regard to sound accounting principles:
  - (a) a price by reference to which the publisher's manufacturing price of the book is ascertained:
    - (i) is incorrect or over estimated;
    - (ii) is higher than would have been the case if the manufacturer or a manufacturer of the book had not marginally priced or similarly disproportionately priced the production of books or other goods in respect of which bounty is not payable;
    - (iii) has been fixed in order to obtain an increase in bounty;
    - (iv) is unduly higher than a similar price charged by other manufacturers of similar books;
    - (v) has been increased as the result of the influence of a relationship between the publisher and an associate of the publisher or between a manufacturer of the book and an associate of the manufacturer;
    - (vi) is higher than would have been the case if:
      - (A) the publisher had provided services that were provided, and charged for, by an associate of the publisher; or
      - (B) the manufacturer, or a manufacturer, of the book had provided services that were provided, and charged for, by an associate of the publisher or of that manufacturer; or

- (b) the publisher's manufacturing price of the book is higher than would have been the case if the manufacturer or a manufacturer of the book had charged, or had not undercharged, for a production process carried out outside Australia;

the CEO may, by writing signed by him or her, determine the publisher's manufacturing price of the book, being the price that the CEO considers to be appropriate, and the publisher's manufacturing price of the book shall, for the purposes of this Act, be the price so determined.

- (3) Where the CEO makes a determination under subsection (1) or (2) in relation to a book, the CEO shall give to each person who is a publisher or a printer of the book a copy of the determination.

## **8 Accounting period**

A reference in this Act to an accounting period of a printer of books or a publisher of books shall be construed as a reference to:

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

## **9 Uniformity**

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

## **Part II—Bounty**

### **10 Specification of bounty**

- (1) Bounty is payable in accordance with this Act on the production in Australia of bountiable books.
- (2) Subject to subsection (3), the bounty in respect of a bountiable book is payable to the publisher, or any printer, of the bountiable book.
- (3) The bounty in respect of a bountiable book is not payable to the publisher or a printer of the book unless:
  - (a) the publisher or printer is a registered person; and
  - (b) each other person who would, but for this paragraph, be eligible to receive payment of the bounty, has, by notice in writing received by the CEO, waived the person's right to receive bounty in respect of that book and any other book included in the same production run as the first-mentioned book.
- (4) The publisher or a printer of a book is not entitled to receive a payment of bounty in respect of a particular book unless the production of the book was completed during the bounty period.
- (5) For the purposes of this section, a book shall not be taken not to have been produced in Australia because only of the carrying out outside Australia of one or more of the production processes of typesetting, film preparation or colour separation in the book's manufacture.

### **11 Rates of bounty**

- (1) Bounty in respect of a bountiable book is payable at an amount equal to:
  - (a) if the book is produced before 1 January 1989—20%;
  - (b) if the book is produced on or after 1 January 1989 and before 1 January 1990—18%;

- (c) if the book is produced on or after 1 January 1990 and before 1 January 1991—16%;
  - (d) if the book is produced on or after 1 January 1991 and before 1 January 1992—14%; and
  - (e) if the book is produced on or after 1 January 1992 and before 1 January 1994—13.5%; and
  - (f) if the book is produced on or after 1 January 1994 and before 1 January 1995—10.8%; and
  - (g) if the book is produced on or after 1 January 1995 and before 1 January 1996—9.0%; and
  - (h) if the book is produced on or after 1 January 1996 and before 1 January 1997—7.2%; and
  - (i) if the book is produced on or after 1 January 1997—4.5%;
- of the publisher's production cost of the book.

## **12 Availability of bounty**

- (1) Notwithstanding any other provision of this Act, if the CEO is of the opinion that the amount available in a financial year for payment of bounty will be insufficient to meet all valid claims for a bounty payable in that year, the CEO may, subject to the regulations:
  - (a) defer the making of such payments of bounty as the CEO considers appropriate; and
  - (b) make payments of bounty in such order as the CEO 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 bounty in a financial year, a person is not entitled to be paid bounty in that year.

## **Part III—Payment of bounty**

### **13 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 a person receives, by way of advances on account of bounty in respect of particular bountiable books, an amount that exceeds the amount of bounty payable to the person in respect of those books, 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 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.
- (4) If, at the expiration of an accounting period of a printer or publisher of bountiable books, the printer or publisher has received, by way of advances on account of bounty that may become payable to the printer or publisher during that period in respect of bountiable books, an amount that exceeds the sum of:
  - (a) the amount of bounty that became payable to the printer or publisher during that period in respect of bountiable books; and
  - (b) the amount or amounts (if any) paid to the printer or publisher during that period in respect of bountiable books that the printer or publisher is liable to repay to the Commonwealth by virtue of subsection (2) or (3);the printer or publisher is liable to repay to the Commonwealth the amount of the excess.

### **14 Claims for payment of bounty**

- (1) Subject to subsection (2), a person who claims to be entitled to be paid an amount of bounty in respect of bountiable books may lodge a claim for payment to the person of the amount.

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- (2) A claim may not be made for an amount of bounty for bountiable goods if the net publisher's cost for those books is less than \$3,700.

Note: For *net publisher's production cost* see subsection (7).

- (3) A person shall not make more *than* one claim for an amount in respect of the bounty on books included in a particular production run.
- (4) A claim under subsection (1) in respect of bountiable books 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 18; and
  - (d) be lodged with a Collector for a State, or with the CEO, within 12 months after the completion of the production of all those books.
- (5) 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 involving the exercise of powers under sections 23 and 25):
- (a) if the CEO is satisfied that the claim complies with subsection (4) and that the claimant is, or, if certain estimates are correct, is, otherwise entitled to be paid an amount of bounty in respect of the bountiable books to which the claim relates:
    - (i) except where subparagraph (ii) applies—approve, in writing, payment of the amount; or
    - (ii) where:
      - (A) the amount is different from the amount for which the claim was made;
      - (B) the difference between those amounts is less than \$50; and
      - (C) the CEO is satisfied that the difference is not attributable to the person who made the claim deliberately overclaiming or underclaiming the amount of bounty;approve, in writing, payment of the amount claimed; or

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- (b) if the CEO is not so satisfied—refuse, in writing, to approve payment of bounty in respect of the books to which the claim relates.
- (6) Where the CEO makes a decision under subsection (5) in relation to a claim approving, or refusing to approve, payment of bounty, not being a decision approving payment of the amount of bounty claimed that is made within 30 days after the lodging of the claim, the CEO shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.
- (7) In this section:  
  
*net publisher's production cost*, in relation to a book, means the publisher's production cost for the book less any amount of bounty that would be payable in respect of the book.

**15 Variation of inadequate claim**

- (1) Where a person who has lodged a claim under section 14 (whether or not the claim has been dealt with under subsection 14(5)) considers that the claim was, because of an inadvertent error, a claim for an amount of bounty in respect of bountiable books that was less than the amount of bounty that the person was entitled to claim in respect of those books, 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 books 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 18; and
  - (d) be lodged with a Collector for a State, or with the CEO, within 12 months after the day on which the last condition for the payment of bounty in respect of those books became satisfied.
- (3) Where a claim under subsection (1) relates to a claim under section 14 that has not been dealt with under subsection 14(5), the 2 claims shall be dealt with under subsection 14(5) as if they were one claim under section 14.



- (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 involving the exercise of powers under sections 23 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 books 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 books 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 approving payment of the additional amount claimed that is made within 30 days after the lodging of the claim, the CEO shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

## **16 Variation of excessive claim**

- (1) Where a person who has lodged a claim under section 14 (whether or not the claim has been dealt with under subsection 14(5)) becomes aware that the claim is for an amount of bounty in respect of bountiable books that exceeds the amount of bounty that the person was entitled to claim in respect of those books by more than \$100, the person shall, within 28 days after discovering the excess, lodge an acknowledgment of the excess, being an acknowledgment 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 acknowledgment under subsection (1) in respect of bountiable books shall:
- (a) be in accordance with the appropriate approved form;

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- (b) include such information as is, and such estimates as are, required by the form;
  - (c) be signed and witnessed as required by section 18; and
  - (d) be lodged with a Collector for a State or with the CEO.
- (3) Where an acknowledgment relates to a claim under section 14 that has not been dealt with under subsection 14(5), the claim shall be dealt with under that subsection as if it had been amended in accordance with the acknowledgment.
- (4) Where the CEO, after examining an acknowledgment under subsection (1) to which subsection (3) does not apply and causing such inquiries as the CEO considers necessary to be made (including inquiries involving the exercise of powers under sections 23 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.

**17 Other adjustments of claims**

- (1) Subject to subsection (2), if the CEO becomes satisfied, otherwise than after examining an acknowledgment under subsection 16(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 return under section 31 for the year in which the CEO so refrained.

## **18 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

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- (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.
- (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

### 19 Registration of persons

- (1) Subject to this section, a person may be registered under this section for the purposes of this Act.
- (2) An application for registration under this section may be made to the CEO, in accordance with the appropriate approved form, by a person who:
  - (a) carries out, or proposes to carry out, the printing of bountiable books at premises in Australia that are used solely or principally for industrial or commercial purposes; or
  - (b) publishes, or proposes to publish, bountiable books so printed.
- (3) Subject to subsections (7), (9), (10) and (11), where an application for registration is made under subsection (2) by a person (in this subsection referred to as the *applicant*) who, in the opinion of the CEO, is entitled under subsection (2) to make such an application, the CEO shall:
  - (a) register the applicant for the purposes of this Act by:
    - (i) signing a notice, in writing, specifying the day on which it was signed and stating that the applicant has been registered for the purposes of this Act; and
    - (ii) causing the notice to be served on the applicant; or
  - (b) refuse to register the applicant for the purposes of this Act and cause a notice, in writing, stating that the CEO has refused to register the applicant for those purposes to be served on the applicant.
- (4) The registration of a person under this section has effect from and including:
  - (a) the day on which the notice under paragraph (3)(a) in relation to the person is signed; or
  - (b) such earlier day, not being a day earlier than the first day of the bounty period, as is specified for the purpose in the notice.

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- (5) A notice under subsection (3) in relation to a person shall specify whether the person is registered under this section in relation to:
  - (a) all bountiable books; or
  - (b) a specified class, or specified classes, of bountiable books;and may specify a period as the period during which the person is registered under this section.
- (6) The regulations may prescribe conditions to be met by an applicant for registration under this section, including, without limiting the generality of the foregoing, a condition requiring the applicant to be a person included in a specified class of persons.
- (7) If conditions have been prescribed for the purposes of subsection (6), the CEO shall not register the person under this section unless:
  - (a) the CEO is satisfied that the conditions are, or will be, met by the person; or
  - (b) registration of the person is otherwise permitted under the regulations.
- (8) The regulations may prescribe conditions to be complied with in connection with the production of bountiable books or bountiable books of a particular kind by, or arranged for by, a person registered under this section.
- (9) If conditions have been prescribed for the purposes of subsection (8), the CEO shall not register a person under this section unless:
  - (a) the CEO is satisfied that the conditions have been, or will be, complied with by the person; or
  - (b) registration of the person is otherwise permitted under the regulations.
- (10) The CEO may require an applicant for registration under this section to give such information as the CEO considers necessary for the purposes of this Act and may refuse to register the person until the information is given to the satisfaction of the CEO.
- (12) Where, at any time, the CEO becomes satisfied, in respect of a person registered under this section:

- (a) that the person no longer carries out the printing in Australia of bountiable books or publishes bountiable books so printed;
- (b) in a case where the person is registered in relation to a class of bountiable books—that the person does not carry out the printing of bountiable books included in that class at premises in Australia or publish such bountiable books so printed; or
- (c) in a case where conditions have been prescribed for the purposes of subsection (6) or (8)—that, if the person were, at that time, an applicant for registration under this section, the CEO would not be authorised to register the person under this section;

the CEO may cancel the registration of the person by causing a notice, in writing, stating that the registration of the person has been cancelled to be served on the person.

## **20 Accounts**

- (1) A person is not entitled to bounty 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 production (including the cost of production) of bountiable books in respect of which bounty is, or may become, payable as are specified by the CEO in a notice published in the *Gazette*; and
    - (ii) such other particulars (if any) in relation to those books as are specified by the CEO 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 subsection 14(1) for bounty was made in respect of the books concerned.
- (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

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accessible and readily convertible into writing in the English language.

### 21 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.

### 22 Appointment of authorised officers

- (1) The CEO may, by writing signed by him or her, 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 subsection (1), *officer* means an Officer of Customs within the meaning of the *Customs Act 1901*.

### 23 Stock-taking and inspection of production and accounts etc.

- (1) For the purposes of this Act, an authorised officer may, at all reasonable times, enter premises occupied by a registered person other than residential premises and may:
  - (a) inspect, or take stock of, any bountiable books;
  - (b) inspect any process in the production of any bountiable books; and



- (c) inspect the accounts, books, documents and other records relating to the production or storage of bountiable books; 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 premises of a kind referred to in subsection (1) 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:

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

## **24 Entry on premises**

- (1) An authorised officer may, with the consent of the occupier of any premises, enter the premises and exercise the functions of an authorised officer under this section in relation to those premises.
- (2) Where an authorised officer has reasonable grounds for believing that premises are:
  - (a) premises where there are stored bountiable books in respect of which bounty has been claimed or is likely to be claimed;
  - (b) premises on which any process in the production of any bountiable books is taking, or will take, place; or
  - (c) premises where there are kept any accounts, books, documents or other records relating to the production or storage of bountiable books;the authorised officer may make an application to a Justice of the Peace for a warrant authorising the authorised officer to enter the premises and to exercise the functions of an authorised officer under this section in relation to those premises.
- (3) If, on an application under subsection (2), the Justice of the Peace is satisfied, by information on oath or affirmation, that:
  - (a) there is reasonable ground for believing that the premises to which the application relates are premises referred to in paragraph (2)(a), (b) or (c);
  - (b) those premises are not premises that may be entered under subsection 23(1); and

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- (c) the occupier of the premises has not given consent for the authorised officer to enter the premises and exercise the functions of an authorised officer under this section in relation to those premises;

the Justice of the Peace shall grant a warrant authorising the authorised officer, with such assistance as the authorised officer thinks necessary, to enter the premises, during such hours of the day or night as the warrant specifies, or, if the warrant so specifies, at any time, and if necessary by force, and to exercise the functions of an authorised officer under this section in relation to those premises.

- (4) The functions of an authorised officer under this section in relation to premises are:
  - (a) to inspect, or take stock of, any bountiable books;
  - (b) to inspect any process in the production of any bountiable books; and
  - (c) to inspect accounts, books, documents and other records relating to the production or storage of bountiable books;and extend to making and retaining copies of, or taking and retaining extracts from, any such accounts, books, documents and other records.

**25 Power to require persons to answer questions and produce documents**

- (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 production of bountiable books, to attend before him or her at a reasonable 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 production of bountiable books as are referred to in the notice.
- (2) A notice under subsection (1) requiring a person to produce an account, book, document or record shall set out the effect of section 137.2 of the *Criminal Code*.

- (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 pursuant to 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, 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, or any information or thing (including any account, book, document or other record) obtained as a direct or indirect consequence of the answer or the production, is not admissible in evidence against the person in criminal proceedings other than a prosecution for an offence against section 136.1, 137.1 or 137.2 of the *Criminal Code* that relates to this Act.
- (6) Where a printer or publisher of bountiable books, or a person employed by a printer or publisher of bountiable books, 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 printer or publisher, unless the CEO otherwise directs in writing, until the printer or publisher 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 authorised officer may examine, on oath or affirmation, a person attending before him or her pursuant to 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:

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- (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:

- (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.
- (7) A person must not be convicted of:
- (a) both an offence against section 135.2 of the *Criminal Code* and an offence against or arising out of subsection 16(1) of this Act; or
  - (b) both an offence against section 135.2 of the *Criminal Code* and an offence against section 136.1, 137.1 or 137.2 of the *Criminal Code*;
- in respect of the same claim for bounty.
- (8) A reference in subsection (7) 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 the person in respect of an offence.
- (12) In this section, **bounty** includes an advance.

## 28 Time for prosecutions

Notwithstanding anything in any other law, proceedings for an offence against this Act may be instituted within the period of 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 16(1) of this Act or an offence against section 135.2, 136.1, 137.1 or 137.2 of the *Criminal Code*, the court may, in addition to imposing a penalty, order the person to refund to the Commonwealth the amount of any bounty wrongfully obtained by the person because of the commission of the offence.

- (2) Where:
- (a) a court makes an order under subsection (1) ordering a person to refund to the Commonwealth the amount of any bounty; 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 subsection (1) ordering a person to refund to the Commonwealth the amount of any bounty; and
  - (b) the court:
    - (i) does not have civil jurisdiction; or
    - (ii) has civil jurisdiction, otherwise than to the extent of the amount;the proper officer of the court shall issue to the CEO 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 subsection (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, **bounty** includes an advance.

### **30 Recovery of repayments**

- (1) Where a person is liable to repay an amount to the Commonwealth under subsection 13(2), (3) or (4), 16(4) or 17(1), the Commonwealth may recover that amount as a debt due to the Commonwealth by action in a court of competent jurisdiction.

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- (2) Where a person is liable to repay an amount to the Commonwealth under subsection 13(2), (3) or (4), 16(4) or 17(1), 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.

## **Part V—Miscellaneous**

### **31 Return for Parliament**

- (1) The CEO shall, as soon as practicable after the end of each financial year, give 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.

### **32 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 an Officer of Customs within the meaning of the *Customs Act 1901* or to a person appointed or engaged under the *Public Service Act 1999* performing duty in the Department all or any of his or her powers under this Act or the regulations, 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.

### **33 Application for review**

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

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- (a) a decision of the CEO under paragraph 14(5)(a) approving payment of bounty;
  - (b) a decision of the CEO under paragraph 14(5)(b) refusing to approve payment of bounty;
  - (c) a decision of the CEO under paragraph 15(4)(a) approving a payment;
  - (d) a decision of the CEO under paragraph 15(4)(b) refusing to approve a payment;
  - (e) a decision of the CEO for the purposes of subsection 16(4);
  - (f) a decision of the CEO for the purposes of subsection 17(1);
  - (g) a decision of the CEO under section 19 refusing to register a person;
  - (h) a decision of the CEO for the purposes of subsection 19(4);
  - (j) a decision of the CEO under subsection 19(12) cancelling the registration of a person; or
  - (k) a requirement by the CEO under section 21.
- (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)(a), (b), (c), (d), (e) or (f) in respect of certain bountiable books, the Tribunal, if it considers it appropriate to do so, may:
- (a) if a determination has been made under paragraph 5(1)(b) or subsection 5(2) or (3) or 7(1) or (2) in relation to a book or books included in those bountiable books, either:
    - (i) set aside that determination; or
    - (ii) set aside that determination and make a further determination under paragraph 5(1)(b) or subsection 5(2) or (3) or 7(1) or (2), as the case may be, in relation to the book or books to which the determination so set aside applied; or
  - (b) if a determination under paragraph 5(1)(b) or subsection 5(2) or (3) or 7(1) or (2) has not been made in relation to a particular book or books including in those bountiable books, make a determination under paragraph 5(1)(b) or subsection 5(2) or (3) or 7(1) or (2) in relation to the book or books.



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

### **34 Statement to accompany notice of decisions**

- (1) Where the CEO makes a decision or requirement of a kind referred to in subsection 33(1) and gives to the person or persons whose interests are affected by the decision or requirement notice in writing of the making of the 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 decision or requirement to which the notice relates by or on behalf of the person or persons whose interests are affected by the decision or requirement.
- (2) Any failure to comply with the requirements of subsection (1) in relation to a decision or requirement does not affect the validity of the decision or requirement.

### **35 Appropriation**

Payments of bounty, and advances on account of bounty, shall be made out of money appropriated by the Parliament for the purpose.

### **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.



**Table of Acts****Notes to the *Bounty (Books) Act 1986*****Note 1**

The *Bounty (Books) Act 1986* as shown in this compilation comprises Act No. 127, 1986 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 24 November 2000 is not included in this compilation. For subsequent information *see* Table A.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Bounty (Books) Act 1986</i>	127, 1986	9 Dec 1986	1 Jan 1987	
<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	S. 2(6)-(7)
<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. 10
<i>Bounty and Subsidy Legislation Amendment Act 1988</i>	28, 1988	11 May 1988	11 May 1988	Ss. 2(2)-(7) and 3
<i>Employment, Education and Training Act 1988</i>	80, 1988	24 June 1988	1 July 1988 (see <i>Gazette</i> 1988, No. S190)	—
<i>Statutory Instruments (Tabling and Disallowance) Legislation Amendment Act 1988</i>	99, 1988	2 Dec 1988	2 Dec 1988	—
<i>Bounty and Subsidy Legislation Amendment Act (No. 2) 1988</i>	145, 1988	26 Dec 1988	S. 2(4): 1 Jan 1988 Remainder: Royal Assent	S. 2(2) and (3)
<i>Bounty Legislation Amendment Act 1990</i>	42, 1990	16 June 1990	16 June 1990	S. 2(2) and (3)
<i>Bounty Legislation Amendment Act 1993</i>	105, 1993	22 Dec 1993	S. 3: Royal Assent (a)	S. 4

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Customs, Excise and Bounty Legislation Amendment Act 1995</i>	85, 1995	1 July 1995	Ss. 11 (item 10) and 18: Royal Assent (b)	S. 18
<i>Customs Tariff (Miscellaneous Amendments) Act 1996</i>	15, 1996	24 June 1996	1 July 1996 (c)	—
<i>Public Employment (Consequential and Transitional) Amendment Act 1999</i>	146, 1999	11 Nov 1999	Schedule 1 (item 281): 5 Dec 1999 (see <i>Gazette</i> 1999, No. S584) (d)	—
<i>Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000</i>	137, 2000	24 Nov 2000	Ss. 1-3 and Schedule 1 (items 1, 4, 6, 7, 9-11, 32): Royal Assent Remainder: 24 May 2001	Sch. 2 (items 418, 419) [see Table A]

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**Act Notes**

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- (a) The *Bounty (Books) Act 1986* was amended by section 3 only of the *Bounty Legislation Amendment Act 1993*, subsection 2(1)(b)(ii) of which provides as follows:
  - (1) The following provisions commence on the day on which this Act receives the Royal Assent:
    - (b) section 3, so far as it effects amendments of the following Acts:
      - (ii) *Bounty (Books) Act 1986*;
- (b) The *Bounty (Books) Act 1986* was amended by 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.
- (c) Section 2 of the *Customs Tariff (Miscellaneous Amendments) Act 1996* provides as follows:
  - 2 This Act commences on 1 July 1996 immediately after the commencement of the *Customs Tariff Act 1995*.
- (d) The *Bounty (Books) Act 1986* was amended by Schedule 1 (item 281) only of the *Public Employment (Consequential and Transitional) Amendment Act 1999*, subsections 2(1) and (2) of which provide as follows:
  - (1) In this Act, **commencing time** means the time when the *Public Service Act 1999* commences.
  - (2) Subject to this section, this Act commences at the commencing time.

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**Table of Amendments**


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**Table of Amendments**

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

Provision affected	How affected
S. 3.....	am. No. 85, 1995
S. 4.....	am. Nos. 54 and 76, 1987; Nos. 28, 80, 99 and 145, 1988; No. 42, 1990; No. 105, 1993; No. 85, 1995; No. 15, 1996
S. 5.....	am. No. 54, 1987; No. 28, 1988; No. 42, 1990; No. 105, 1993; No. 85, 1995
S. 7.....	am. No. 85, 1995
S. 9.....	am. No. 85, 1995
S. 10.....	am. No. 54, 1987; No. 42, 1990; No. 85, 1995
S. 11.....	rs. No. 28, 1988 am. No. 105, 1993
Ss. 12, 13.....	am. No. 85, 1995
S. 14.....	am. No. 54, 1987; No. 28, 1988; No. 42, 1990; No. 105, 1993; No. 85, 1995
Ss. 15-18.....	am. No. 85, 1995
S. 19.....	am. No. 145, 1988; No. 85, 1995
Ss. 20-22.....	am. No. 85, 1995
S. 25.....	am. No. 85, 1995; No. 137, 2000
S. 27.....	am. No. 137, 2000
S. 29.....	am. No. 85, 1995; No. 137, 2000
S. 31.....	am. No. 85, 1995
S. 32.....	am. No. 28, 1988; No. 146, 1999
S. 33.....	am. No. 145, 1988; No. 85, 1995
S. 34.....	am. No. 85, 1995

**Table A****Table A****Application, saving or transitional provisions**

*Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences)*  
*Act 2000 (No. 137, 2000)*

**Schedule 2****418 Transitional—pre-commencement offences**

- (1) Despite the amendment or repeal of a provision by this Schedule, that provision continues to apply, after the commencement of this item, in relation to:
- (a) an offence committed before the commencement of this item; or
  - (b) proceedings for an offence alleged to have been committed before the commencement of this item; or
  - (c) any matter connected with, or arising out of, such proceedings;
- as if the amendment or repeal had not been made.
- (2) Subitem (1) does not limit the operation of section 8 of the *Acts Interpretation Act 1901*.

**419 Transitional—pre-commencement notices**

If:

- (a) a provision in force immediately before the commencement of this item required that a notice set out the effect of one or more other provisions; and
  - (b) any or all of those other provisions are repealed by this Schedule; and
  - (c) the first-mentioned provision is amended by this Schedule;
- the amendment of the first-mentioned provision by this Schedule does not affect the validity of such a notice that was given before the commencement of this item.

**Table A**

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