



Bounty (Books) Act 1986

No. 127 of 1986

TABLE OF PROVISIONS

PART I—PRELIMINARY

Section	
1.	Short title
2.	Commencement
3.	General administration of Act
4.	Interpretation
5.	Ineligible books
6.	Effect of amendments of Tariff Act
7.	Determination of cost, & c.
8.	Accounting period
9.	Uniformity

PART II—BOUNTY

10.	Specification of bounty
11.	Rates of bounty
12.	Availability of bounty

PART III—PAYMENT OF BOUNTY

13.	Advances on account of bounty
14.	Claims for payment of bounty
15.	Variation of inadequate claim
16.	Variation of excessive claim
17.	Other adjustments of claims
18.	Forms

TABLE OF PROVISIONS—*continued*

Section

PART IV—ADMINISTRATION

- 19. Registration of persons
- 20. Accounts
- 21. Securities
- 22. Appointment of authorised officers
- 23. Stock-taking and inspection of production and accounts, &c.
- 24. Entry on premises
- 25. Power to require persons to answer questions and produce documents
- 26. Power to examine on oath, &c.
- 27. Offences
- 28. Time for prosecutions
- 29. Recovery of bounty on conviction
- 30. Recovery of repayments

PART V—MISCELLANEOUS

- 31. Return for Parliament
- 32. Delegation
- 33. Application for review
- 34. Statement to accompany notice of decisions
- 35. Appropriation
- 36. Regulations



Bounty (Books) Act 1986

No. 127 of 1986

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

[Assented to 9 December 1986]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

PART I—PRELIMINARY

Short title

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

Commencement

2. This Act shall come into operation on 1 January 1987.

General administration of Act

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

Interpretation

4. (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;

“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 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; or

(b) goods to which item 49.01, 49.03 or 49.05 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 30 June 1989;

“children’s picture book” means a book intended for children in which pictures provide the principal interest, whether the pictures are complete or include pictures intended to be coloured or to have any other thing done to them, or are intended to be made or completed by the joining of dots or otherwise;

“Collector” has the same meaning as in the *Customs Act 1901*;

“Comptroller” means the Comptroller-General of Customs;

“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;

“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,

but does not include any step taken that relates to the advertising or promotion of the book;

“production run” means a production of a number of books, each being a book—

- (a) the contents of which are the same as all of the other books;
- (b) the pages of which are made of the same material as, and are fastened together in the same manner as, all of the other books; and
- (c) the protective cover (if any) of which is made of the same material as, and is put on the book in the same manner as, 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);

“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 *Commonwealth Schools Commission Act 1973*; or
- (c) any other educational institution, authority or body that the Comptroller 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 1982*;

“textbook” means a book intended for use solely or principally in connection with education provided at or by a recognised educational institution or recognised educational institutions, but does not include a book that is, in whole or in substantial part, a collection of examination papers, or copies of examination papers, used in past examinations.

(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 by the Comptroller for the purposes of this sub-section, 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 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 the production of a book, for a production process or production processes in relation to a book, or for paper or binding materials, shall be taken to be the gross price that the person is charged for that production, for that production process or those production processes, or for that paper or those materials, as the case may be, less—

- (a) except in the case of a price referred to in the definition of “publisher’s paper cost” in sub-section (1), an amount equal to 16.7% of that gross price; and
- (b) the amount of any rebate or discount allowable in respect of the price, not being—
 - (i) a rebate or discount in respect of bounty; or
 - (ii) 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—
 - (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.

Ineligible books

5. (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, including a magazine or other periodical issued annually;
- (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 Comptroller to be an ineligible book for the purposes of this paragraph;
- (c) a book that is—
 - (i) a directory relating to telephone services;
 - (ii) a directory relating to a trade, business or profession conducted;
 - (iii) a directory relating to accommodation available; or
 - (iv) a timetable relating to a service,in Australia or in a place or places in Australia;
- (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;
- (e) a book the text of which consists of the words that are to be spoken or sung by an actor or other performer when performing, being a book designed for use solely or principally by performers;
- (f) a book the contents of which consist in whole or in substantial part of specifications or bills of quantity relating to a building or other structure or to plant, equipment or works, including such specifications for commercial or industrial purposes;
- (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;

- (h) a book the contents of which consist in whole or in substantial part of tender documents or proposals relating to a building;
- (j) a book the contents of which consist in whole or in substantial part of a town planning report;
- (k) a textbook or children's picture book that is not casebound and the printed pages of which are fewer in number than 16;
- (m) a book (not being a textbook or children's picture book) that is not casebound and the printed pages of which are fewer in number than 49;
- (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 produced by a manufacturer or manufacturers in the same production run and the bindings of which are identical;
- (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;
- (r) any book that is a toy, including any book—
 - (i) the majority of the leaves of which contain shapes intended to be cut out or otherwise removed; or
 - (ii) any leaf of which forms, or is intended to be used to form, a figure or object that is in 3 dimensions or is on a plane different from that of the leaf;
- (s) a book that is a prohibited import;
- (t) a book that is produced, or published, by or on behalf of the official printer for the Government of the Commonwealth or of a State; or
- (u) a book upon which bounty has been paid, or is payable, under the *Bounty (Books) Act 1969*.

(2) Where, in relation to a textbook or children's picture book that is not casebound and the printed pages of which are not fewer in number than 16, the Comptroller 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 Comptroller 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 a textbook or children's picture book) that is not casebound and the printed pages of which are not fewer in number than 49, the Comptroller 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 Comptroller 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 Comptroller 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 Comptroller 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.

(9) Where the Comptroller makes a determination under paragraph (1) (b) or sub-section (2) or (3) in relation to a book, the Comptroller shall give to each person who is a publisher or a printer of the book a copy of the determination.

Effect of amendments of Tariff Act

6. (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 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 production of books of that kind the production 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, 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.

Determination of cost, &c.

7. (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 Comptroller 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
- (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 Comptroller 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 Comptroller 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 Comptroller 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 Comptroller may, by writing signed by him or her, determine the publisher's manufacturing price of the book, being the price that the Comptroller 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 Comptroller makes a determination under sub-section (1) or (2) in relation to a book, the Comptroller shall give to each person who is a publisher or a printer of the book a copy of the determination.

Accounting period

8. 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.

Uniformity

9. A power conferred on the Governor-General, the Minister, the Comptroller 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

Specification of bounty

10. (1) Bounty is payable in accordance with this Act on the production in Australia of bountiable books.

(2) Subject to sub-section (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 Comptroller, waived the person's right to receive bounty in respect of that book and any other book that was produced 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 by reason only of the fact that the production process of typesetting or colour separation, or the production processes of typesetting and colour separation, in the manufacturing of the book has or have been carried out outside Australia.

Rates of bounty

11. (1) Bounty in respect of a bountiable book is payable at an amount equal to 20% of the publisher's production cost of the book.

(2) Where the publisher of a book in respect of which bounty is payable under this Act supplied any paper or binding materials free of charge to the manufacturer or a manufacturer of the book for use in the production of the book, bounty in respect of the book ascertained in accordance with subsection (1) shall be increased by an amount equal to 16.7% of the publisher's paper cost in relation to the book.

Availability of bounty

12. (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 bounty will be insufficient to meet all valid claims for a bounty payable in that year, the Comptroller may, subject to the regulations—

- (a) defer the making of such payments of bounty as the Comptroller considers appropriate; and
- (b) make payments of bounty 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 bounty in a financial year, a person is not entitled to be paid bounty in that year.

PART III—PAYMENT OF BOUNTY

Advances on account of bounty

13. (1) An advance on account of bounty 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 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 sub-section (2) or (3),

the printer or publisher is liable to repay to the Commonwealth the amount of the excess.

Claims for payment of bounty

14. (1) Subject to sub-section (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.

(2) A claim may not be made for an amount of bounty that is less than \$200, or such other amount as the Comptroller determines in writing, in respect of any production run of bountiable books to which the claim relates.

(3) Where a claim has been made for an amount of bounty in respect of a bountiable book, or bountiable books, produced in a particular production run, a claim shall not be made for an amount of bounty in respect of another bountiable book, or other bountiable books, produced in that production run.

(4) A claim under sub-section (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 Comptroller, within 12 months after the day on which the last condition for the payment of bounty in respect of those books became satisfied.

(5) 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 23 and 25)—

- (a) if the Comptroller is satisfied that the claim complies with sub-section (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 sub-paragraph (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 Comptroller 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

- (b) if the Comptroller 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 Comptroller makes a decision under sub-section (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 Comptroller shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

Variation of inadequate claim

15. (1) Where a person who has lodged a claim under section 14 (whether or not the claim has been dealt with under sub-section 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 sub-section (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 Comptroller, 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 sub-section (1) relates to a claim under section 14 that has not been dealt with under sub-section 14 (5), the 2 claims shall be dealt with under sub-section 14 (5) as if they were one claim under section 14.

(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 23 and 25)—

- (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 bounty in respect of bountiable books 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 bounty in respect of the books 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 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 Comptroller shall cause to be served on the person who lodged the claim a notice in writing setting out the decision.

Variation of excessive claim

16. (1) Where a person who has lodged a claim under section 14 (whether or not the claim has been dealt with under sub-section 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 sub-section (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 sub-section (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 Comptroller.

(3) Where an acknowledgment relates to a claim under section 14 that has not been dealt with under sub-section 14 (5), the claim shall be dealt with under that sub-section as if it had been amended in accordance with the acknowledgment.

(4) Where the Comptroller, after examining an acknowledgment 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 23 and 25), 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.

Other adjustments of claims

17. (1) Subject to sub-section (2), if the Comptroller becomes satisfied, otherwise than after examining an acknowledgment under sub-section 16 (1), that there has been an overpayment of a claim for bounty 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.

(2) Where—

(a) the amount of an overpayment of a claim for bounty, being an overpayment referred to in sub-section (1), is not higher than \$25,000; and

(b) the Comptroller 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 Comptroller may refrain from causing a demand for repayment of the amount of the overpayment to be served in accordance with that sub-section.

(3) Where, in accordance with sub-section (2), the Comptroller refrains from causing a demand for repayment of the amount of an overpayment to be served in accordance with sub-section (1), particulars of the amount shall be included in the return under section 31 for the year in which the Comptroller so refrained.

Forms

18. (1) Where, under this Act, a claim, acknowledgment, return or statement lodged by a person in accordance with an approved form is required to be signed and witnessed as required by this section, the form shall—

- (a) where the person is a natural person, be signed personally in the presence of a witness by—
 - (i) the person; or
 - (ii) another natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person;
 - (b) where the person is a body corporate, be—
 - (i) under the seal of the first-mentioned person; or
 - (ii) signed personally in the presence of a witness by a natural person authorised by the first-mentioned person to sign forms under this Act on behalf of the first-mentioned person; and
 - (c) where the form is required to be signed by a natural person in the presence of a witness, state the name and address of the witness and contain a declaration signed by the witness stating that the form was signed in the presence of the witness.
- (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 Comptroller, 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

Registration of persons

19. (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 Comptroller, 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 sub-sections (7), (9), (10) and (11), where an application for registration is made under sub-section (2) by a person (in this sub-section referred to as the “applicant”) who, in the opinion of the Comptroller,

is entitled under sub-section (2) to make such an application, the Comptroller 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 Comptroller 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.

(5) A notice under sub-section (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 sub-section (6), the Comptroller shall not register the person under this section unless—

- (a) the Comptroller 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 sub-section (8), the Comptroller shall not register a person under this section unless—

- (a) the Comptroller 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 Comptroller may require an applicant for registration under this section to give such information as the Comptroller 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 Comptroller.

(11) Where an applicant for registration under this section was not, on 1 January 1987, engaged in carrying out the printing of bountiable books at premises in Australia or in publishing bountiable books so printed, the Comptroller shall not register that person if the Minister has informed the Comptroller that the registration of that person will not permit the orderly development in Australia of the industry comprising the production of bountiable books.

(12) Where, at any time, the Comptroller 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 sub-section (6) or (8)—that, if the person were, at that time, an applicant for registration under this section, the Comptroller would not be authorised to register the person under this section,

the Comptroller 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.

Accounts

20. (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 Comptroller in a notice published in the *Gazette*; and
 - (ii) such other particulars (if any) in relation to those books 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 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 accessible and readily convertible into writing in the English language.

Securities

21. The Comptroller 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 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 bounty, or an advance on account of bounty, unless the person gives security in accordance with the requirement.

Appointment of authorised officers

22. (1) The Comptroller 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 sub-section (1), “officer” means an Officer of Customs within the meaning of the *Customs Act 1901*.

Stock-taking and inspection of production and accounts, &c.

23. (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 sub-section (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.

Entry on premises

24. (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 sub-section (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 sub-section 23 (1); and
- (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.

Power to require persons to answer questions and produce documents

25. (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 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:

- (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.

(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 proceedings under, or arising out of or by virtue of, sub-section (3) or paragraph 27 (3) (a).

(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 Comptroller 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.

Power to examine on oath, &c.

26. (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 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.

Offences

27. (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:

- (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.

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

Penalty:

- (a) in the case of a natural person—\$10,000 or imprisonment for 5 years, or both; or
- (b) in the case of a body corporate—\$50,000.

(3) A person shall not knowingly or recklessly—

- (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 false or misleading in a material particular; or
- (b) present (otherwise than pursuant to sub-section 25 (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 false or misleading in a material particular.

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.

(4) Where, in proceedings for an offence against sub-section (2) or (3) in respect of any conduct engaged in by a body corporate, it is necessary to establish the state of mind of the body, it is sufficient to show that a director, servant or agent of the body, being a director, servant or agent by whom the conduct was engaged in within the scope of his or her actual or apparent authority, had that state of mind.

(5) Any conduct engaged in on behalf of a body corporate—

- (a) by a director, servant or agent of the body within the scope of his or her actual or apparent authority; or
- (b) by any other person at the direction or with the consent or agreement (whether express or implied) of a director, servant or agent of the body, where the giving of such direction, consent or agreement is within the scope of the actual or apparent authority of the director, servant or agent,

shall be deemed, for the purposes of sub-sections (2) and (3), to have been engaged in by the body.

(6) A reference in sub-section (4) to the state of mind of a person includes a reference to the knowledge, intention, opinion, belief or purpose of the person and the person's reasons for the intention, opinion, belief or purpose.

(7) 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 16 (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 bounty.

(8) A reference in sub-section (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.

(9) An offence against sub-section (2) is an indictable offence.

(10) Notwithstanding that an offence against sub-section (2) is an indictable offence, a court of summary jurisdiction may hear and determine proceedings in respect of such an offence if the court is satisfied that it is proper to do so and the defendant and the prosecutor consent.

(11) Where, in accordance with sub-section (10), a court of summary jurisdiction convicts a person of an offence against sub-section (2), the penalty that the court may impose is—

- (a) if the person is a natural person—a fine not exceeding \$2,000 or imprisonment for a period not exceeding 12 months, or both; or

(b) if the person is a body corporate—a fine not exceeding \$10,000.

(12) In this section, “bounty” includes an advance.

Time for prosecutions

28. 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.

Recovery of bounty on conviction

29. (1) Where a person is convicted of an offence against sub-section 16 (1) or 27 (2) or (3), the court may, in addition to imposing a penalty under that sub-section, order the person to refund to the Commonwealth the amount of any bounty wrongfully obtained by the person because of the commission of the offence.

(2) Where—

(a) a court makes an order under sub-section (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 sub-section (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 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, “bounty” includes an advance.

Recovery of repayments

30. (1) Where a person is liable to repay an amount to the Commonwealth under sub-section 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.

(2) Where a person is liable to repay an amount to the Commonwealth under sub-section 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

Return for Parliament

31. (1) The Comptroller 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.

Delegation

32. (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* 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.

Application for review

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

- (a) a decision of the Comptroller under paragraph 14 (5) (a) approving payment of bounty;
- (b) a decision of the Comptroller under paragraph 14 (5) (b) refusing to approve payment of bounty;
- (c) a decision of the Comptroller under paragraph 15 (4) (a) approving a payment;
- (d) a decision of the Comptroller under paragraph 15 (4) (b) refusing to approve a payment;
- (e) a decision of the Comptroller for the purposes of sub-section 16 (4);
- (f) a decision of the Comptroller for the purposes of sub-section 17 (1);
- (g) a decision of the Comptroller under section 19 refusing to register a person (other than such a decision made under sub-section 19 (11));
- (h) a decision of the Comptroller for the purposes of sub-section 19 (4);
- (j) a decision of the Comptroller under sub-section 19 (12) cancelling the registration of a person; or
- (k) a requirement by the Comptroller 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 sub-section 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 sub-section 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 sub-section 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 sub-section 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*.

Statement to accompany notice of decisions

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

Appropriation

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

Regulations

36. 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.

[Minister's second reading speech—

made in Senate on 20 November 1986

made in House of Representatives on 28 November 1986]