THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

SENATE

BOUNTY (AGRICULTURAL TRACTORS AND EQUIPMENT) BILL 1985

EXPLANATORY MEMORANDUM

(Circulated by Authority of the Minister for Industry, Technology and Commerce, Senator the Honourable John N. Button)

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OUTLINE

This Bill replaces the Bounty (Agricultural Tractors) Act 1966 and the Bounty (Tractor Cabs) Act 1983 and proposes a continuation of the bounty assistance for certain agricultural tractors and tractor cabs from 1 July 1985 until 31 December 1992. Under this Bill bounty assistance is also proposed to be provided on original equipment parts and accessories for tractors.

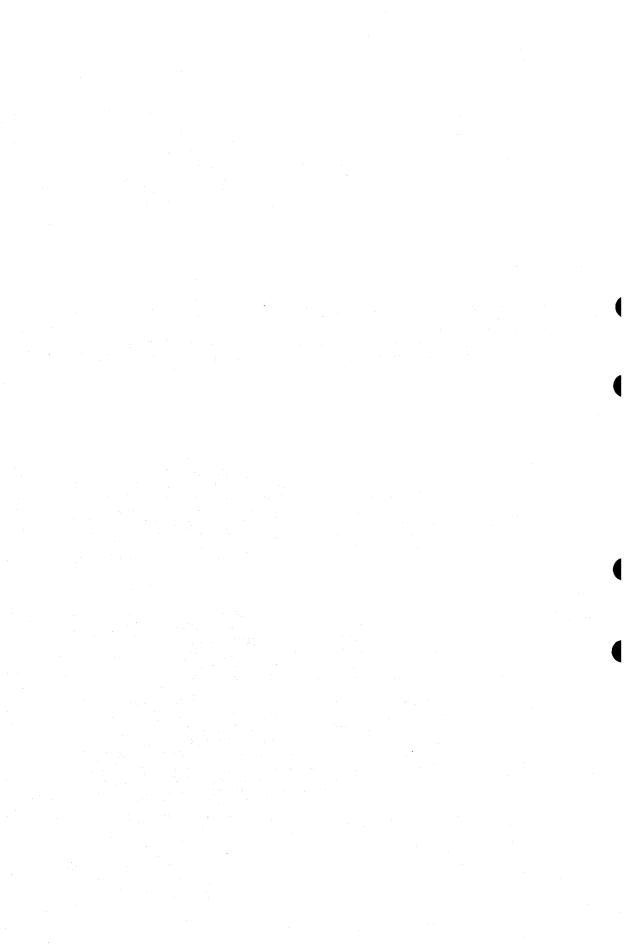
The new assistance arrangements proposed by this Bill provide for $\boldsymbol{\mathsf{-}}$

- (i) a bounty to be paid on tractors having a nominal engine power of 15kw and above and on tractor cabs to be paid at the following rates:
 - (a) for the period 1 July 1985 to 30 June 1986 40% of the value added by the manufacturer;
 - (b) for the period 1 July 1986 to 30 June 1987 35% of the value added by the manufacturer; and
 - (c) for the period 1 July 1987 to 31 December 1992 25% of the value added by the manufacturer;
- (ii) the rate of bounty on original equipment parts and accessories to be 25% of the value added by the manufacturer and is to apply for the duration of the scheme; and
- (iii) bounty to be payable only if the value added by the manufacturer is not less than 20% of the total factory cost.

Applicants for the registration of premises under the Act who were not engaged in the manufacture of equipment on 6 June 1985 (the day of the Governments announcement of the new bounty arrangements) will be registered unless the Minister is of the opinion that such registration will not permit the orderly development of the Australian industry.

Financial Impact Statement

The new arrangements are estimated to cost about \$8 million in 1985/86 reducing to an average of about \$6 million per annum after 1 July 1987.



NOTES ON CLAUSES

PART I - PRELIMINARY

Short title

Clause 1 Is a formal machinery clause.

Commencement

Clause 2 Provides for the Act to be deemed to come into operation on 1 July 1985. The Government announced on 6 June 1985 that the bounty proposed by this Bill is to operate from 1 July 1985.

General administration of the Act

Clause 3 Provides for the Comptroller-General of Customs to have the general administration of the Act.

Interpretation

- Clause 4 Defines a number of words and expressions for the purposes of the legislation and in particular defines:
 - the range of equipment that is to be "bountiable equipment" for the purposes of the Act. That equipment is identified by reference to tariff items in Schedule 3 to the Customs Tariff Act 1982 or the use of the equipment. Derivatives of agricultural tractors are also to be eligible for bounty under the Act.
 - "bounty period" to mean the period commencing on 1 July 1985 and ending on the terminating date.
 - "terminating date" to mean 31 December 1992 or such later day, not being a day later than 30 June 1993, as is fixed by the Minister by notice published in the Gazette before 31 December 1992.

This is a mechanism to enable the Minister to extend, for up to six months, the bounty assistance under the Act in the event of unforseen delays in the process of Industries Assistance Commission reporting and Government consideration of the appropriate assistance arrangements, if any, to apply following termination of the Act.

- "manufacturer" of bountiable equipment to mean:

(a) a person who at premises registered in his or her name under the Act carries out a substantial process or substantial processes in the manufacture of the equipment. Persons in Australia who only produce software, carry out design, research or development, develop or test prototypes or carry on systems engineering are not to be regarded as manufacturers. However, the cost of these activities are allowable as overhead costs by manufacturers of the equipment if carried out on their behalf:

or

(b) a person who arranged with another manufacturer of equipment for the carrying out at registered premises of a substantial process or substantial processes in the manufacture of the equipment.

<u>Sub-clause (2)</u> deems this Act to be amended on the same day upon which a Customs Tariff alteration proposal in the Parliament to amend Schedule 3 is deemed to take effect.

<u>Sub-clause (3)</u> sets out the circumstances under which two persons are to be deemed associates of each other for the purposes of the Act.

Amendments of Tariff Act

Clause 5
Provides that manufacturers who, subject to a firm order, have commenced manufacturing bountiable equipment will not be disadvantaged by any changes to the Customs Tariff Act 1982 (either by tariff proposal or an Act of Parliament) that occur in the course of their manufacture of the equipment where that change would otherwise result in disqualifying the manufactured goods from a payment of bounty. The Act will require amendment if equipment disqualified from bounty by reason of a tariff change is still to be eligible for bounty after the tariff change.

Industries Assistance Commission Act

Clause 6

Is a provision to place beyond doubt that the Minister can take any action that he or she is authorized to take under the Act without having first received a report from the Industries Assistance Commission.

Value added

Clause 7

Deems the value added to bountiable equipment by a manufacturer of the equipment, for the purposes of calculating the amount of bounty payable on that equipment, to be the amount ascertained in accordance with the formula A-(B+C+D+E) where:

- A is the factory cost incurred by the manufacturer, either in connection with the manufacture of bountiable equipment or in the course of arranging for another to manufacture bountiable equipment.
- B, C, D and E are various costs, included in the factory cost, that do not make-up part of the in-house value added to bountiable equipment in Australia by a manufacturer.

<u>Sub-clauses (2) and (3)</u> provide that where the costs in respect of bountiable equipment cannot be ascertained, or the Comptroller-General forms the opinion that the costs stated in bounty claims are incorrect, overestimated or underestimated, the Comptroller-General may determine the cost of the bountiable equipment for the purposes of clauses 7 and 8. Determinations by the Comptroller-General are reviewable by the Administrative Appeals Tribunal (sub-clause 35(2)).

<u>Sub-clause (4)</u> permits the Comptroller-General not to take into account in the determination of the value added to bountiable equipment by the manufacturer certain costs charged by an associate of the manufacturer which are not costs actually incurred by the associate.

Factory cost

Clause 8

Identifies various costs that are to be included (<u>sub-clause (1)</u>) or excluded (<u>sub-clause (4)</u>) from the factory cost of the manufacturer incurred in the manufacture of bountiable equipment for the purposes of component A of the formula at clause 7.

<u>Sub-clause (2)</u> provides for expenditure by the manufacturer on research and development and costs incurred in design, system engineering, computer software and testing to be included in the factory cost of equipment in the accounting period during which the costs were incurred.

<u>Sub-clause (3)</u> provides for the factory cost of equipment to be reduced by the amount of any Government grant in respect of the manufacture, research or development of bountiable equipment.

Accounting period

Clause 9 Provides for the accounting period of the manufacturer for the purposes of the Act, to be the 12 month accounting period of the manufacturer. If the manufacturer has no such accounting period the accounting period for the purposes of the Act is to be the financial year.

Uniformity

Clause 10 Prohibits the exercise of any power under the Act in a manner which would result in bounty not being uniform throughout the Commonwealth.

PART II - BOUNTY

Specification of bounty

- Clause 11 Provides for bounty to be payable to the manufacturer or manufacturers of bountiable equipment if:
 - (a) any processes in the manufacture of the equipment carried out in Australia by the manufacturer are carried out at registered premises;
 - (b) the last substantial process in the manufacture of the equipment was carried out at registered premises;
 - (c) the manufacture of the equipment was completed during the bounty period;
 - (d) the amount of value added to the equipment by the manufacturer is not less than 20% of the total factory cost incurred by the manufacturer in respect of the bountiable equipment; and
 - (e) no components or materials used in the manufacture of bountiable equipment have been used, re-conditioned or rebuilt.

<u>Sub-clause (4)</u> provides that bounty is not payable on a bountiable agricultural tractor or a bountiable derived tractor unless during the bounty period the tractor is:

- (a) sold, or otherwise disposed of, for use by another person in towing, drawing, pushing or power operating other goods in Australia; or
- (b) sold, or otherwise disposed of, to the Commonwealth.

<u>Sub-clause (5)</u> provides that bounty is not to be payable on a bountiable cab unless during the bounty period the cab is:

- (a) fitted by the manufacturer, or sold, or otherwise disposed of by the manufacturer for fitting to another persons bountiable agricultural tractor or bountiable derived tractor (irrespective of whether or not those tractors are imported - <u>sub-clause</u> (11) that is intended to be used in towing, drawing, pushing or power operating other goods in Australia; or
- (b) sold, or otherwise disposed of, to the Commonwealth.

<u>Sub-clause (6)</u> provides that bounty is not to be payable on a bountiable engine, bountiable engine equipment or bountiable tractor equipment unless during the bounty period the equipment is sold, or otherwise disposed of by the manufacturer for use as original equipment by another person (not being an associate of the manufacturer) in the manufacture or assembly in Australia of a bountiable agricultural tractor, or a bountiable derived tractor, (irrespective of whether or not these tractors are imported - <u>sub-clause (11)</u>) that is sold, or otherwise disposed of, to the Commonwealth or is to be used in towing, drawing, pushing or power operating other goods in Australia.

<u>Sub-clause (7)</u> provides that bounty is not payable to the Commonwealth, a State (which includes the Northern Territory) or an authority of the Commonwealth or a State (including an educational institution established by the Commonwealth or a State). This is for the reason that the bounty is designed to assist non-government enterprises to compete more effectively against import competition.

<u>Sub-clause (8)</u> provides that bounty is not payable on bountiable equipment on which bounty has been paid or is payable under the Bounty (Agricultural Tractors) Act 1966, the Bounty (Tractor Cabs) Act 1983 or the Bounty (Computers) Act 1984.

<u>Sub-clauses (9) and (10)</u> provide that there is no loss of assistance in respect of partly manufactured or stock equipment that is eligible for bounty under the Bounty (Agricultural Tractors) Act 1966 or the Bounty (Tractor Cabs) Act 1983 where that equipment is also eligible

for bounty under this Act. How v r, original equipment parts that are not, except for this Act, eligible for bounty are excluded from eligibility for bounty under this Act if they are subject to a firm order, placed before the date of the Government's announcement (that is, 6 June 1985).

Amount of bounty

- Clause 12 Provides for the amount of bounty payable to be:
 - (sub-clause (1)) in respect of a bountiable agricultural tractor or a bountiable derived tractor where the tractor is sold or used in accordance with sub-section 11(4) of the Act:
 - (a) before 1 July 1986 an amount equal to 40% of the value added to the tractor by the manufacturer:
 - (b) on or after 1 July 1986 but before 1 July 1987 - an amount equal to 35% of the value added to the tractor by the manufacturer: and
 - (c) on or after 1 July 1987 an amount equal to 25% of the value added to the tractor by the manufacturer.
 - (sub-clause (2)) in respect of a bountiable cab where the cab is fitted, sold cr otherwise disposed of in accordance with sub-section 11(5) of the Act:
 - (a) before 1 July 1986 an amount equal to 40% of the value added to the cab by the manufacturer;
 - (b) on or after 1 July 1986 but before 1 July 1987 - an amount equal to 35% of the value added to the cab by the manufacturer;
 - (c) on or after 1 July 1987 an amount equal to 25% of the value added to the cab by the manufacturer.
 - (sub-clause (3)) in respect of a bountiable engine, bountiable engine equipment or bountiable tractor equipment an amount equal to 25% of the value added to the equipment by the manufacturer.

Availability of bounty

Clause 13 Provides for the method of payments of the bounty. Sub-clause (2) provides that if funds have not been appropriated by the Parliament for the purposes of the bounty in a financial year then bounty is not payable to a person in that year.

Good quality of bountiable equipment

Clause 14 Provides that equipment is to be of good and merchantable quality to be eligible for the payment of bounty:

where the Comptroller-General declares in writing that, in his or her opinion, the equipment is not of such quality bounty is not payable in respect of that equipment. That declaration is reviewable by the Administrative Appeals Tribunal (sub-clause 35(1)).

PART III - PAYMENT OF BOUNTY

Advances on account of bounty

Clause 15

Authorises the payment of advances on account of bounty, on such terms and conditions as are approved by the Comptroller-General in writing (sub-clause (1)):

where the amount of bounty received as advances exceeds the amount of bounty that subsequently becomes payable on the bountiable equipment, or where bounty does not becomes payable in respect of the equipment, the amount of the excess, or the entire amount, as the case may be, is repayable to the Commonwealth (sub-clauses (2) to (4)).

Claims for payment of bounty

Clause 16 Sets out the procedures to be followed in claiming bounty:

- a claimant is required to (sub-clause (2)):
 - (a) lodge a claim for bounty on an approved form, providing such information as is and such estimates as are, required by the form,
 - (b) sign and witness the form as required, and
 - (c) lodge the form with a Collector for a State or Territory or the Comptroller-General within 12 months after the fittment, sale or other disposal of the bountiable equipment;
- the Comptroller-General is then obliged to examine the claim and either <u>(sub-clause</u> (3)):

- (a) approve the payment of bounty in respect of the equipment to which the claim relates, or.
- (b) refuse to approve such payment:
- (c) The above decisions of the Comptroller-General are reviewable by the Administrative Appeals Tribunal (clause 35);
- the Comptroller-General is obliged to furnish the claimant with a notice in writing setting out the decision where there is a delay in processing the claim or the claim is unsuccessful (sub-clause (4)).

Variation of inadequate claims

- Clause 17

 Provides a mechanism for the variation of claims for the payment of bounty where the claimant considers that, by reason of inadvertent error, the original claim is less than the claimant's entitlement (sub-clause (1)):
 - the procedure for the lodgement of a subsequent claim for the balance of bounty which is considered to be owing is identical to the procedures that apply to original claims for bounty (see sub-clause 16(2) (sub-clause (2));
 - again, similar to the procedures that apply to original claims for bounty, (see sub-clause 16(3)), the Comptroller-General is obliged to examine the further claim for bounty and either approve or refuse the further payment of bounty (sub-clause (4)):
 - The above decisions of the Comptroller-General are reviewable by the Administrative Appeals Tribunal (clause 35),
 - the Comptroller-General is obliged to furnish the claimant with a notice in writing setting out the decision where there is a delay in the processing of the claim or the claim is unsuccessful (sub-clause (5));

Variation of excessive claims

- Clause 18 Imposes an obligation on a recipient of bounty to lodge an acknowledgement of error, within 28 days, where the recipient becomes aware that the original claim for bounty exceeds by more than \$100 the claimant's entitlement (sub-clause (1)):
 - the penalty for contravening sub-clause (1) is \$1,000.

- the procedure for the lodgement of an acknowledgement form is similar to that governing original claims (see sub-clause 16(2)) (<u>sub-clause</u> (2)),
- upon examination of the acknowledgement, where the Comptroller-General is satisfied there has been an overpayment by more than \$100, he shall cause to be served on the claimant a demand for the repayment of the amount of the overpayment (sub-clause (4)):
 - the decision of the Comptroller-General for the above purposes is reviewable by the Administrative Appeals Tribunal (clause 35).

Manufacturers to furnish returns of costs

- Clause 19 Imposes an obligation on manufacturers of bountiable equipment to furnish returns, within six months of their accounting periods, setting out particulars of the factory costs incurred by them in relation to bountiable equipment manufactured in that period (sub-clause (1)):
 - the procedure for the lodgement of a return of costs is similar to that governing original claims (see sub-clause 16(2)) (<u>sub-clause (2)</u>):
 - the Comptroller-General may require a manufacturer who furnishes a return to provide a certificate, signed by a qualified accountant apploved by the Comptroller-General, to the effect that the particulars set out in the return are correct (sub-clause (3)):
 - when considering whether a manufacturer of bountiable equipment should be requested to furnish a certificate, the Comptroller-General shall have regard to (sub-clause (4)):
 - (a) the extent of the claims for bounty made by the manufacturer during the elevant period,
 - (b) the expense of obtaining such a certificate, and
 - (c) the relation that expense bears to the claims;
 - the Comptroller-General shall not refuse to approve a qualified accountant, unless it is considered inappropriate to do so because of an association between the accountant and the manufacturer (sub-clause (5));

- where a manufacturer:

- .. refuses or fails to furnish a return of costs in accordance with the appropriate approved form, he or she shall be liable to a penalty of \$1,000 (sub-clause (6)):
- .. furnishes information or estimates which, to the knowledge of the manufacturer, are false or misleading in a material particular, he or she shall be liable to a penalty of \$1,000, or six months imprisonment, or both (sub-clause (7)).

Adjustment of claims following returns

- Clause 20 Provides a procedure for the adjustment of claims for bounty resulting from any differences in factory costs which appear in a manufactur r's claim for bounty (clause 16), and that manufacturer's subsequent return of costs (clause 19):
 - in the event of such a difference, the manufacturer is required to lodge with his return of costs a statement in respect of the difference. Failure to do so renders the claimant liable to a penalty of \$1,000 (sub-clause (1));
 - the procedure for the lodgement of an adjusting statement is similar to that governing original claims (see sub-clause 16(2)) (sub-clause (2));
 - after examining the statement the Comptroller-General may either (<u>sub-clause</u> (3)):
 - (a) approve the payment of any additional amount owing to the manufacturer as a result of balancing the claim and return; or
 - (b) serve on the manufacturer a demand for the repayment of the total amount of any overpayment in excess of \$100; or
 - (c) decline to adjust the payments of bounty made in respect of claims lodged by the manufacturer;
 - (d) decisions of the Comptroller-General for the above purposes are reviewable by the Administrative Appeals Tribunal (clause 35);

- the Comptroller-General is required to give notice in writing to the manufacturer setting out the decision under sub-clause (3) (<u>sub-clause (4)</u>).

Other adjustments of claims

- Clause 21 Provides that the Comptroller-General shall serve a demand for repayment of an overpayment of a claim for bounty in excess of \$100, where the Comptroller-General discovers such an overpayment in a situation other than through an acknowledgement under clause 18 or a statement under clause 20:
 - the decision of the Comptroller-General is reviewable by the Administrative Appeals Tribunal (clause 35).

Recovery of repayments

Clause 22 Allows the Commonwealth to recover amounts owing to it (by an action in a court for a debt due) in situations where:

- a person claims bounty which is not or does not become payable to him (clause 15), a person has overclaimed for bounty (clause 18), an overpayment is discovered following adjustment to claims made after returns have been lodged (clause 20), or the Comptroller-General discovers an overpayment of bounty (clause 21) (<u>sub-clause (1)</u>);
- amounts owing to the Commonwealth by a person in any of the situations described in sub-clause (1) may be deducted from any amount that is payable to that person under the Act, and where such a deduction is made the balance which is paid will be deemed to have been the full amount (sub-clause (2)).

PART IV - ADMINISTRATION

Registration of premises

- Clause 23 Sets out the requirements for the registration of premises under the Act. A pre-requisite for the payment of bounty under the Act is that the bountiable equipment is manufactured at registered premises (see clause (11)):
 - registrable premises are restricted to premises that are used solely or principally for industrial or commercial purposes (<u>sub-clause (1)</u>);
 - applications for the registration of premises are to be made to the Comptroller-General in writing (<u>sub-clause</u> (2));

- the Comptroller-General may require an applicant for registration to furnish such further information as he or she considers necessary and may refuse registration until such further information is provided (<u>sub-clause</u> (8));
- on receipt of an application for registration, the Comptroller-General shall either (<u>sub-clause (3)</u>):
 - register the premises and cause a notice to that effect to be served on the applicant; or
 - refuse to register the premises and cause a notice to that effect to be served on the applicant
- where premises are registered, the registration shall date from the date the Notice of Registration is signed by the Comptroller-General or such earlier date as is specified in the Notice not being a date earlier than 1 July 1985 (sub-clause (4));
- a Notice of Registration is to specify whether registration is in respect of all bountiable equipment or restricted to a specified class of bountiable equipment and may specify the period of registration (sub-clause (5));
- regulations may prescribe conditions to be complied with in connection with the manufacture of bountiable equipment at registered premises (sub-clause (6));
 - if the conditions prescribed are not or will not be complied with the Comptroller-General shall not register the premises (sub-clause (7));
- the registration of premises which were not engaged in the manufacture of bountiable equipment prior to 6 June 1985 (that is, the date of the Governments' announcement) will be permitted unless the Minister informs the Comptroller-General that the registration of the premises will not permit the orderly development in Australia of the industry manufacturing bountiable equipment (sub-clause (9));
- registrations may be transferred on the submission of a joint application to the Comptroller-General (<u>sub-clauses (10)</u> and (11);

- the Comptroller-General may cancel the registration of premises where he or she becomes satisfied that any one of the following applies (<u>sub-clause (12)</u>):
 - (a) bountiable equipment is not being manufactured at the premises;
 - (b) bountiable equipment of the class for which the premises are registered is not being manufactured at the premises;
 - (c) the manufacture of bountiable equipment is being carried on by someone other than the person in whose name the premises are registered;
 - (d) the manufacture is not being carried out in accordance with prescribed conditions; or
 - (e) the premises are not being used solely or principally for industrial or commercial purposes;
- decisions of the Comptroller-General refusing the registration of premises (sub-clause (3)), cancelling the registration of premises (sub-clause (12)) or transferring the registration (sub-clauses (10) and (11)) are reviewable by the Administrative Appeals Tribunal (clause 35).

Accounts

Clause 24

Makes eligibility for bounty conditional upon the maintenance of appropriate commercial records. Such records are required to be:

- kept in writing in the English language (or be readily accessible and convertible into writing in the English language (<u>sub-clause</u> (2)); and
- retained for a least 3 years after the date of lodgement of a claim for bounty pursuant to clause 15 (sub-clause (1)).

<u>Securities</u>

Clause 25

Confers upon the Comptroller-General the power to require a person to whom bounty could become payable to give security for compliance with the Act and regulations. Payment of bounty may be withheld until the required security is given:

 a decision of the Comptroller-General requiring a person to give a security is reviewable by the Administrative Appeals Tribunal (clause 35).

Appointment of authorized officers

Clause 26 Empowers the Comptroller-General to appoint officers of the Australian Customs Service as authorized officers upon whom administrative functions may be conferred for the purposes of the Act.

Stocktaking and inspection of production and accounts, etc.

- Clause 27 Empowers an authorized officer to enter premises, inspect or take stock of any bountiable equipment, inspect any process in the manufacture of any bountiable equipment, inspect and take copies of accounts, books, documents and other records involving such bountiable equipment (sub-clause (1)):
 - if the occupier or person in charge of registered premises fails to provide the authorized officer with all reasonable facilities and assistance he or she is liable to a penalty of \$1,000 (sub-clause (2)).

Power to require persons to answer questions and produce documents

Clause 28

Empowers a Collector or an authorized officer to require certain persons to attend before him or her to answer questions and produce documents in relation to bountiable equipment and provides for the withholding of bounty payments until the requirements of this clause are met. The Collector or an authorized officer must believe on reasonable grounds that the person is capable of giving information relevant to the operation of the Act. Persons who are capable of giving such information may in the case of this Act be persons who purchased the equipment from the manufacturer. However, the purchase of equipment from a manufacturer in itself would not be sufficient ground to require a purchaser to provide information.

<u>Sub-clause (3)</u> creates an offence for not disclosing false or misleading records prepared by another person and produced in pursuance of a notice under sub-clause (1) where the person producing such records knows them to be false or misleading.

<u>Sub-clause (5)</u> prevents the use, in Criminal proceedings against the person, except under sub-clause (3) or paragraph 30(3)(a) of the Act, of self-incriminating answers given and documents produced by that person.

Power to examine on oath, etc

Clause 29 Provides for a Collector or an authorized officer to examine, on oath or affirmation, persons attending before him or her.

<u>Offences</u>

Clause 30 Creates offences for:

- refusing or failing to attend before a Collector or an authorized officer, to take an oath or make an affirmation, to answer questions or produce documents when so required under the Act (sub-clause (1));
- obtaining or attempting to obtain bounty that is not payable <u>(sub-clause (2))</u>; and
- presenting certain records or making certain statements that are known to be false or misleading in a material particular (sub-clause (3))

<u>Sub-clause (4)</u> prevents a person being convicted twice for offences in respect of the same claim for bounty where those offences are against both sub-clause (2) and sub-clause 18(1) or against both sub-clause (2) and sub-clause (3).

<u>Sub-clause (5)</u> provides that where a Court is satisfied a charge against a person is proven but does not proceed to a conviction, the order of the Court under section 19B of the Crimes Act 1914 is considered to be a conviction for the purposes of sub-clause (4).

Time for prosecutions

Clause 31 Limits the commencement of prosecutions for offences against the Act to within 3 years after the commission of an offence.

Recovery of bounty on conviction

Clause 32 Empowers a court to order a person convicted of an offence under sub-clauses 18(1) or 30(2) or (3) to refund to the Commonwealth the amount of bounty wrongfully obtained, in addition to imposing the penalty prescribed in those sub-sections against that person (sub-section (1))

<u>Sub-clauses (2) to (6)</u> provide a procedure to ensure that amounts of bounty to be refunded under sub-section (1) do not fail to be recovered due to jurisdictional difficulties.

PART V - MISCELLANEOUS

Return for Parliament

Clause 33 Provides for the furnishing by the Comptroller-General to the Minister (sub-clause (1)), and the tabling in Parliament by the Minister (sub-clause (2)), of returns in relation to the payment of bounty.

Delegation

Clause 34 Provides powers of delegation for the Minister.
The Comptroller-General has a power of delegation for the purposes of this Act pursuant to the Customs Administration Act 1985.

Application for review

Clause 35 Provides a right to apply to the Administrative Appeals Tribunal for review of specified administrative decisions affecting the rights or entitlements of persons under the Act.

Statement to accompany notice of decisions

Clause 36 Requires persons whose interests are affected by an administrative decision of a kind referred to in clause 35 to be notified of the rights of review of those decisions by the Administrative Appeals Tribunal.

Money to be appropriated

Clause 37 Provides for payments of bounty and advances on account of bounty to be made out of money appropriated by the Parliament.

Transitional

Clause 38 Provides that the penal provisions of the Act do not operate prior to the day on which this Bill receives the Royal Assent.

Regulations

Clause 39 Provides the power to make regulations for the purposes of the Act.

