

- (b) the total amount of bounty paid to each manufacturer and the quantity and value of sulphur and the sulphur equivalent of sulphuric acid on which bounty was paid ; and
- (c) such other particulars as are prescribed.

Regulations.

22. The Governor-General may make regulations not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular for prescribing—

- (a) the form in which applications for bounty shall be made ;
- (b) the conditions to be observed by manufacturers in respect of giving notice of their intention to claim bounty and the time or times within which applications for bounty shall be lodged with the Collector ;
- (c) the conditions of manufacture of sulphur or sulphuric acid at factories ; and
- (d) penalties not exceeding Fifty pounds for any breach of the regulations.

WIRE NETTING BOUNTY.

No. 37 of 1939.

An Act to provide for the Payment of a Bounty on the Production of Wire Netting.

[Assented to 26th September, 1939.]

[Date of commencement 24th October, 1939.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Wire Netting Bounty Act 1939*.

Repeal.

2.—(1.) The *Iron and Steel Products Bounty Act 1922**, the *Iron and Steel Products Bounty Act 1927†*, the *Iron and Steel Products Bounty Act 1929‡*, and the *Iron and Steel Products Bounty Act 1933§* are repealed.

(2.) Any bounty which would, but for this sub-section, have been payable under the *Iron and Steel Products Bounty Act 1922-1934* shall not be payable in respect of any wire netting on which bounty is payable under this Act.

(3.) Any wire netting which, prior to the date of the commencement of this Act, has been produced but has not been delivered from the factory shall be deemed, for the purposes of this Act, to have been produced on the date of the commencement of this Act.

* Act No. 29, 1922.

† Act No. 38, 1927.

‡ Act No. 32, 1929.

§ Act No. 28, 1933.

3. In this Act, unless the contrary intention appears—

Definitions.

“authorized person” means any person authorized in writing by the Minister in respect of the matter in relation to which the expression is used ;

“Collector” means the Collector of Customs for a State ;

“Comptroller-General” means the Comptroller-General of Customs ;

“duty of Customs” means the duty of Customs chargeable in pursuance of any Customs Tariff or of any Customs Tariff proposal introduced into the House of Representatives ;

“factory” means any premises appointed by the Minister as a factory for the purposes of this Act ;

“wire netting” means iron or steel wire woven in hexagon shaped mesh of the type commercially known as wire netting.

4. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, the bounty specified in this Act.

Appropriation.

5.—(1.) The total amount of bounty paid under this Act in respect of wire netting produced during any one financial year shall not exceed the sum of Five thousand pounds, nor, during that part of the financial year preceding the first complete financial year of the period during which this Act is in operation or succeeding the last complete financial year of that period, exceed a sum which bears the same proportion to Five thousand pounds as that part of a complete financial year bears to a complete financial year :

Limit of annual bounty.

Provided that, when the maximum amount of bounty which may be paid in respect of any financial year or part thereof has not been paid in that year or part, the unpaid balance, or any portion thereof, may be paid in any subsequent financial year or part thereof in addition to the maximum amount in respect of that subsequent financial year or part.

(2.) Where the total amount available in pursuance of this section for the payment of bounty in respect of any financial year or part thereof is insufficient for the payment in full of all valid claims for bounty in respect of that financial year or part thereof, the bounty otherwise payable under this Act in respect of each of those claims shall be reduced to an amount which bears the same proportion to the amount of the claim as the total amount of bounty available in respect of that financial year or part thereof bears to the total amount of valid claims in respect of that financial year or part.

(3.) If the Minister is of the opinion that the total amount of bounty available in pursuance of this section for the payment of bounty in respect of any financial year or part thereof will be insufficient for the payment in full of all valid claims in respect of that financial year or part, he may withhold payment of the whole or any part of all bounties otherwise payable under this Act in respect of that financial year or part until he has ascertained the total amount of valid claims in respect of that financial year or part.

To whom
bounty payable.

6. The bounty shall, subject to this Act, be payable to the manufacturer of the wire netting.

Specification
of bounty.

7. The bounty under this Act shall be payable in respect of wire netting which, during a period of five years commencing on the date of the commencement of this Act, has been produced in a factory exclusively from Australian materials and in accordance with the prescribed conditions for sale for use in the Commonwealth.

Rate of
bounty.

8.—(1.) The rate of bounty payable under this Act in respect of the production of wire netting shall, subject to this Act, be Nine shillings and seven pence per ton.

(2.) If the rate of duty of Customs applicable to wire netting is increased above the rate applicable to wire netting on the date of the commencement of this Act, the Minister shall forthwith cause to be made such reduction in the rate of bounty specified in sub-section (1.) of this section in respect of wire netting produced in a factory on or after the date of the increase as is equivalent to that increase.

(3.) Where, after the rate of bounty has been reduced in pursuance of sub-section (2.) of this section, any reduction or increase occurs in the rate of duty of Customs in respect of wire netting, the Minister shall forthwith cause to be made in respect of wire netting produced in a factory thereafter such increase or reduction, as the case may be, in the rate of bounty theretofore payable as is equivalent to that reduction or increase in the rate of duty :

Provided that nothing in this sub-section shall authorize any increase in the rate of bounty so as to exceed the rate of Nine shillings and seven pence per ton.

Reduction of
bounty where
profits exceed
six per centum
per annum.

9.—(1.) Where the net profit of a manufacturer from the manufacture and sale of wire netting during any financial year or part thereof exceeds the rate of six per centum per annum on the capital actually used by the manufacturer in that manufacture and sale, the Minister may withhold from the manufacturer payment of bounty in respect of the production of wire netting during that financial year or part thereof, and may recover any bounty which has been paid in respect thereof.

(2.) Where the payment of any bounty has resulted or would result in the net profit of a manufacturer, after taking the bounty into account, from the manufacture and sale of wire netting during any financial year or part thereof exceeding the rate of six per centum per annum on the capital actually used by the manufacturer in that manufacture and sale, the Minister may—

- (a) require the manufacturer to refund the portion of the bounty paid to him which has resulted in the net profit, after taking the bounty into account, having exceeded the rate of six per centum per annum on that capital, and that portion shall thereupon be recoverable ; or
- (b) withhold from the manufacturer payment of such further bounty as would result in the net profit, after taking the bounty into account, exceeding the rate of six per centum per annum on that capital.

(3.) Notwithstanding anything contained in this section, where the Minister finds that a manufacturer has, after taking into account the bounty which would, but for this section, have been payable to him, made a net profit which has exceeded the rate of six per centum per annum on the capital actually used in the manufacture and sale of wire netting, the Minister may, in taking action under this section, make such allowance as he, in his absolute discretion, thinks fit in respect of any net profit of less than six per centum per annum, or any loss, which the manufacturer may have made during any previous financial year or part thereof (after taking into account the bounty paid to him in respect of that financial year or part thereof) during which this Act is in operation.

(4.) For the purposes of this section, the Minister may—

- (a) determine what amount of capital is from time to time actually used, and what amount of net profit is derived thereon, by any manufacturer in the manufacture and sale of wire netting; and
- (b) determine, and include with the amount of capital actually used and net profit thereon derived by the manufacturer, any amount of capital actually used and the net profit thereon derived by any other person (whether subsidiary to or affiliated with the manufacturer or not) in the distribution or sale of wire netting to users thereof.

(5.) In the determination under sub-section (4.) of this section of the amount of net profit derived by a manufacturer from the manufacture and sale of wire netting, income tax assessed under any Act or State Act shall not be deducted from the profit so derived by that manufacturer.

10. Bounty shall not be paid on the production of any wire netting unless the Comptroller-General is satisfied that it is of good and merchantable quality.

Good quality essential.

11.—(1.) Where, in the opinion of the Minister, wire netting is, or is proposed to be, manufactured at premises under such conditions as are from time to time prescribed, he shall appoint those premises as a factory for the purposes of this Act.

Factories to be appointed by Minister.

(2.) The Minister may require any person applying for the appointment of his premises as a factory under this section to furnish information as to the nature of the business or proposed business, the marketing possibilities of the wire netting, and such other matters as the Minister thinks fit.

12.—(1.) A manufacturer shall keep, to the satisfaction of the Minister, separate accounts, books and documents showing from time to time, in relation to wire netting subject to bounty, the capital actually used in, and the costs of, the manufacture and sale of the wire netting, the selling prices and revenue from sales thereof, and the profits derived from the manufacture and sale.

Separate accounts.

(2.) A manufacturer shall, in respect of each half-year ending on the thirty-first day of December and each financial year ending on the thirtieth day of June respectively, furnish to the Comptroller-General a balance-sheet, profit and loss account, manufacturing account and trading account, and such other information in relation to the manufacture and sale of wire netting subject to bounty as the Minister requires.

(3.) The accounts and information so furnished, together with the stocks of wire netting recorded therein as having been held at the end of each such period, shall be certified by the manufacturer and his auditor to be true and correct in every particular.

Stocktaking
and inspection
of manufacture
and accounts.

13.—(1.) Any authorized person may, at all reasonable times, enter upon any factory or premises where wire netting, in respect of which bounty has been paid or claimed, is manufactured or stored, and may—

- (a) inspect or take stock of the wire netting therein ;
- (b) inspect the process of manufacture of the wire netting ;
- (c) take samples of the wire netting ; and
- (d) inspect the accounts, books and documents relating to the manufacture and sale of the wire netting.

(2.) The manufacturer, and the owner or occupier of the premises shall provide the authorized person with all reasonable facilities and assistance to enable him to give effect to any or all of the matters specified in sub-section (1.) of this section.

Penalty (for any contravention of this sub-section) : Fifty pounds.

Power to
require persons
to answer
questions and
produce
documents.

14.—(1.) The Comptroller-General, a Collector or any authorized person may, by notice in writing, require any person whom he believes to be capable of giving any information in relation to the manufacture or sale of wire netting to attend before him at the time and place named in the notice, and then and there to answer questions and to produce to him such accounts, books and documents in relation to the manufacture or sale as the Comptroller-General, Collector or authorized person thinks necessary.

(2.) The Comptroller-General, the Collector or any authorized person to whom any accounts, books or documents are produced in pursuance of this section may make and take away copies of or extracts from those accounts, books or documents.

(3.) No person shall be excused from answering any question or producing any accounts, books or documents, when required so to do under this section, on the ground that the answer to the question or the production of the accounts, books or documents might tend to criminate him or make him liable to a penalty ; but his answer shall not be admissible in evidence against him in any civil or criminal proceeding other than a proceeding for an offence against this Act.

(4.) Where a manufacturer has failed to attend or to answer any question or to produce any accounts, books or documents, when required so to do under this section, the Minister may, if he thinks

fit, withhold payment of any bounty payable to the manufacturer until he has attended, answered the question or furnished the required accounts, books or documents, as the case may be.

15. The Comptroller-General, a Collector or any authorized person may administer an oath to any person required to attend before him in pursuance of section fourteen of this Act and may examine that person upon oath. Power to examine on oath.

16.—(1.) Where any person required to attend before the Comptroller-General, a Collector or authorized person in pursuance of section fourteen of this Act conscientiously objects to take an oath, he may make an affirmation that he conscientiously objects to take an oath, and that he will state the truth, the whole truth and nothing but the truth, to all questions that may be asked him. Affirmation in lieu of oath.

(2.) An affirmation so made shall be of the same force and effect, and shall entail the same penalties, as an oath.

17. Any person who refuses or fails—

- (a) to attend before the Comptroller-General, a Collector or an authorized person ;
 - (b) to be sworn or to make an affirmation ; or
 - (c) to answer questions or produce accounts, books or documents,
- when so required in pursuance of this Act, shall be guilty of an offence. Penalty for refusing to answer questions, &c.

Penalty : Fifty pounds.

18. The Minister may require any manufacturer to give security by bond, guarantee or cash deposit, or by all or any of these methods, for due compliance by him with the provisions of this Act and the regulations or for the performance of any undertaking given by him in pursuance of this Act or the regulations. Security for compliance with Act.

19. No bounty shall be authorized to be paid on the production of any wire netting unless the manufacturer furnishes proof to the satisfaction of the Minister that the requirements of this Act and the regulations have been substantially complied with. Bounty not payable unless Act complied with.

20.—(1.) Any person who—

- (a) obtains any bounty which is not payable ;
 - (b) obtains payment of any bounty by means of any false or misleading statement ; or
 - (c) presents to any officer or other person doing duty in relation to this Act or the regulations any account, book or document, or makes to any such officer or person any statement, which is false in any particular,
- shall be guilty of an offence. Offences.

Penalty : Five hundred pounds or imprisonment for twelve months.

(2.) Where a person is convicted under sub-section (1.) of this section, the Court may, in addition to imposing a penalty under that sub-section, order the person to refund to the Minister the amount of any bounty wrongfully obtained.

Return for
Parliament.

21.—(1.) A return shall be prepared, not later than the thirty-first day of August of each year, and shall be laid before each House of the Parliament within fifteen sitting days of that House after the preparation of the return.

(2.) The return shall set forth in respect of the preceding financial year—

- (a) the name and address of each manufacturer to whom bounty was paid ;
- (b) the total amount of bounty paid to each manufacturer and the quantity and value of wire netting on which bounty was paid ; and
- (c) such other particulars as are prescribed.

Regulations.

22. The Governor-General may make regulations not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular for prescribing—

- (a) the form in which applications for bounty shall be made ;
- (b) the conditions to be observed by manufacturers in respect of giving notice of their intention to claim bounty and the time or times within which applications for bounty shall be lodged with the Collector ;
- (c) the conditions of manufacture of wire netting at factories ; and
- (d) penalties not exceeding Fifty pounds for any breach of the regulations.

DEFENCE (No. 2).

No. 38 of 1939.

An Act to amend the *Defence Act 1903-1939*.

[Assented to 26th September, 1939.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Defence Act (No. 2) 1939*.

(2.) Sub-section (3.) of section one of the *Defence Act 1939* is repealed.

(3.) The *Defence Act 1903-1934**, as amended by the *Defence Act 1939†*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Defence Act 1903-1939*.

* Act No. 20, 1903, as amended by No. 12, 1904 ; No. 15, 1909 ; No. 30, 1910 ; No. 37, 1910 ; No. 15, 1911 ; No. 5, 1912 ; No. 36, 1914 ; No. 3, 1915 ; No. 36, 1917 ; No. 16, 1918 ; No. 47, 1918 ; No. 1, 1927 ; No. 50, 1932 ; and No. 45, 1934.

† Act No. 13, 1939.

Short title
and citation.