

(2.) The *Commonwealth Public Service Act* 1922–1937\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Commonwealth Public Service Act* 1922–1939.

2. This Act shall be deemed to have come into operation on the second day of September, One thousand nine hundred and thirty-nine. Commencement.

3. Section fifty of the Principal Act is amended by inserting after sub-section (7.) the following sub-section :— Promotions.

“(7A.) The Board may regard an appeal as having been made, on either of the grounds specified in sub-section (6.) of this section, by an officer who, at any time within the time prescribed for lodging an appeal, is absent on leave granted in pursuance of section seventy-two of this Act, and in that case this section shall have effect as if an appeal had been received from that officer.”.

4. Section seventy-two of the Principal Act is amended by omitting from sub-section (2.) the word “active” (wherever occurring) and inserting in its stead the word “war”. Leave for military or naval purposes.

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\* Act No. 21, 1922, as amended by No. 46, 1924 ; No. 41, 1928 ; No. 19, 1930 ; No. 21, 1931 ; No. 72, 1932 ; No. 38, 1933 ; Nos. 45 and 46, 1934 ; No. 72, 1936 ; and No. 41, 1937.

## CANVAS AND DUCK BOUNTY.

### No. 73 of 1939.

## An Act to provide for the Payment of a Bounty on the Production of Canvas and Duck.

[Assented to 15th December, 1939.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, Preamble. 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 :—

1. This Act may be cited as the *Canvas and Duck Bounty Act* 1939. Short title.
2. This Act shall commence on a date to be fixed by Proclamation. Commencement.
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 ;

“canvas” means material commercially known as canvas which is woven wholly from cotton, and includes canvas produced for subsequent waterproofing by treatment with any substance, but does not include canvas when so waterproofed ;

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

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

“Customs Tariff” means the *Customs Tariff* 1933-1939 and includes that Act as amended from time to time and any Act in substitution for that Act or for that Act as so amended and, in addition, includes any Tariff Proposal introduced into the House of Representatives for the purpose of amending that Tariff ;

“duck” means material commercially known as duck which is woven wholly from cotton, and includes duck produced for subsequent waterproofing by treatment with any substance, but does not include duck when so waterproofed ;

“duty of Customs” means the rate of duty chargeable under the British Preferential Tariff in pursuance of the Customs Tariff ;

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

**Appropriation.**

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

**Limit of annual bounty.**

5.—(1.) The total amount of bounty authorized to be paid under this Act in respect of canvas and duck produced during any one financial year shall not exceed the sum of Forty-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 Forty-five thousand pounds as that part of a complete financial year bears to a complete financial year :

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 authorized to be paid 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.

6. The bounty shall, subject to this Act, be payable to the manufacturer of the canvas or duck.

To whom  
bounty  
payable.

7. The bounty under this Act shall be payable in respect of canvas or duck which, during a period of three years commencing on the date of the commencement of this Act, has been produced in a factory, in accordance with the prescribed conditions, for sale for use in the Commonwealth.

Specification  
of bounty.

8.—(1.) The rates of bounty payable under this Act in respect of the production of canvas or duck shall, subject to this Act, be twopence half-penny per pound and, in addition, one penny per square yard.

Rates of  
bounty.

(2.) If the duty of Customs applicable to canvas and duck dutiable under Tariff Item 130 (B) (1) (a) in the Customs Tariff is increased above the duty applicable to canvas and duck dutiable under that Tariff Item on the date of the commencement of this Act, the Minister shall forthwith cause to be made such reduction in the rates of bounty specified in sub-section (1.) of this section in respect of canvas and duck produced in a factory on or after the date of the increase as is equivalent to that increase.

(3.) Where, after the rates of bounty have been reduced in pursuance of sub-section (2.) of this section, any reduction or increase occurs in the duty of Customs in respect of canvas and duck dutiable under Tariff Item 130 (B) (1) (a) in the Customs Tariff, the Minister shall forthwith cause to be made, in respect of canvas and duck produced in a factory thereafter, such increase or reduction, as the case may be, in the rates of bounty theretofore payable as is equivalent to that reduction or increase in the duty :

Provided that nothing in this sub-section shall authorize any increase in the rates of bounty so as to exceed the rates specified in sub-section (1.) of this section.

9.—(1.) Where the net profit of a manufacturer from the manufacture and sale of canvas and duck during any financial year or part thereof exceeds the rate of ten 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 canvas and duck during that financial year or part thereof, and may recover any bounty which has been paid in respect thereof.

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

(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 canvas and duck during any financial year or part thereof exceeding the rate of ten 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 ten 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 ten 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 ten per centum per annum on the capital actually used in the manufacture and sale of canvas and duck, 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 ten 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 canvas and duck;
- (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 canvas and duck to users thereof; and
- (c) where a manufacturer of canvas or duck uses the canvas or duck for the production of water-proofed canvas or water-proofed duck or other commodities, deem the canvas or duck so used to have been sold for the purposes of that production at such prices as the Minister determines.

(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 canvas and duck, 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 canvas or duck 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, canvas or duck 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 the 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 canvas or duck, and such other matters as the Minister thinks fit.

**12.—(1.)** Where, in the locality where canvas or duck in respect of the production of which bounty is claimed is manufactured, any standard rates of wages or conditions of employment to be paid or observed in respect of any persons employed in the manufacture of that canvas or duck have been— Rates of wages and conditions of employment.

(a) prescribed by any award, order or determination of the Commonwealth Court of Conciliation and Arbitration or of any other industrial authority of the Commonwealth or of a State or Territory or in any industrial agreement registered under any law of the Commonwealth or of a State or Territory; or

(b) declared to be fair and reasonable in accordance with the provisions of sub-section (2.) of this section,

a manufacturer when making any claim for bounty in respect of the production of any canvas or duck shall certify to the Collector that the rates of wages paid and the conditions of employment observed by him in respect of the persons employed in the manufacture of canvas or duck were not less favorable to the persons so employed than the rates and conditions so prescribed or declared.

(2.) If, in the locality where canvas or duck in respect of the production of which bounty is claimed is manufactured, the rates of wages and conditions of employment to be paid and observed in respect of any persons employed in the manufacture of that canvas or duck have not been prescribed by any award, order or determination of the Commonwealth Court of Conciliation and Arbitration or of any other industrial authority of the Commonwealth or of a State or Territory or in any industrial agreement registered under any law of the Commonwealth or of a State or Territory, the Minister may make application to the Chief Judge or a Judge of the Commonwealth Court of Conciliation and Arbitration, for a declaration as to what rates of wages and conditions of employment are fair and reasonable for persons employed in the manufacture of canvas or duck in that locality.

(3.) If the Minister finds that the rates of wages paid to, or the conditions of employment, or any of them, observed in respect of, persons employed in the manufacture of canvas or duck upon which bounty is claimed were less favorable to those persons than the rates and conditions prescribed or declared as specified in paragraph (a) or paragraph (b), as the case may be, of sub-section (1.) of this section, he may direct that the whole or any part of any bounty shall not be payable and that whole or part, as the case may be, shall thereupon not be payable.

Separate  
accounts.

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

(2.) A manufacturer shall, in respect of each half-year ending on the thirty-first day of December and in respect of each financial year 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 canvas and duck subject to bounty as the Minister requires.

(3.) The accounts and information so furnished, together with the stocks of canvas and duck 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.

**14.—**(1.) Any authorized person may, at all reasonable times, enter upon any factory or premises where canvas and duck in respect of which bounty has been paid or claimed, are manufactured or stored, and may—

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

(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.

**15.—**(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 canvas or duck 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.

**16.** 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 fifteen of this Act and may examine that person upon oath.

Power to  
examine on  
oath.

**17.—(1.)** Where any person required to attend before the Comptroller-General, a Collector or authorized person in pursuance of section fifteen 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.

**18.** 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: Fifty pounds.

Penalty for  
refusing to  
answer  
questions, &c.

**19.** 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.

Bounty not  
payable  
unless Act  
complied with.

**20.** No bounty shall be authorized to be paid on the production of any canvas or duck 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.

Offences.

**21.**—(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.

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.

**22.**—(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 weight, number of square yards and value of the canvas and duck on which bounty was paid ; and
- (c) such other particulars as are prescribed.

Regulations.

**23.** 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 canvas and duck at factories ; and
- (d) penalties not exceeding Fifty pounds for any breach of the regulations.