

South Australia

# **Public Finance and Audit (Refund or Recovery of Small Amounts) Amendment Act 2007**

An Act to amend the *Public Finance and Audit Act 1987*.

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**The Parliament of South Australia enacts as follows:**

## **Part 1—Preliminary**

### **1—Short title**

This Act may be cited as the *Public Finance and Audit (Refund or Recovery of Small Amounts) Amendment Act 2007*.

### **2—Commencement**

This Act will come into operation on a day to be fixed by proclamation.

### **3—Amendment provisions**

In this Act, a provision under a heading referring to the amendment of a specified Act amends the Act so specified.

## **Part 2—Amendment of *Public Finance and Audit Act 1987***

### **4—Insertion of section 41AA**

After section 41 insert:

#### **41AA—Discretion as to refund or recovery of small amounts**

- (1) This section applies to a fee, charge or other amount that is required under an Act to be paid to a public authority or public officer.

- (2) This section is in addition to, and does not derogate from, a provision of another Act relating to the recovery of amounts payable under that Act or the payment of refunds.
- (3) If for any reason a fee, charge or other amount to which this section applies is overpaid and the amount overpaid does not exceed the prescribed amount, despite any other Act, there is no requirement for the public authority or public officer to refund the overpayment, and the amount of the overpayment may be retained, unless the person who made the overpayment requests a refund within 12 months of the date of the overpayment.
- (4) If for any reason a fee, charge or other amount to which this section applies is underpaid by an amount that does not exceed the prescribed amount, despite any other Act, an authorised person may waive recovery of the underpayment.
- (5) The Minister responsible for the administration of an Act under which a fee, charge or other amount to which this section applies is payable may, by instrument in writing—
  - (a) authorise a specified person, or person occupying a specified position, to waive the recovery of underpayments of the fee, charge or other amount, subject to any conditions specified in the instrument;
  - (b) vary or revoke an authorisation under this subsection.
- (6) This section does not apply to—
  - (a) an expiation fee; or
  - (b) an expiation reminder fee; or
  - (c) an amount that a court or tribunal has ordered to be paid; or
  - (d) a fee, charge or other amount of a kind prescribed by regulation for the purposes of this section.
- (7) In this section—

***authorised person*** in relation to a fee, charge or other amount payable under an Act, means a person acting in accordance with an authorisation given under this section by the Minister responsible for the administration of the Act.