3A. Penalty levels defined

- (1) Where a person is liable to a level one penalty for an offence against this Act the person is liable
 - (a) if the offence was committed by the person as an employee
 - (i) for a first offence, to a fine of \$5 000; and
 - (ii) for a subsequent offence, to a fine of \$6 250;
 - (b) if paragraph (a) does not apply
 - (i) in the case of an individual
 - (I) for a first offence, to a fine of \$25 000; and
 - (II) for a subsequent offence, to a fine of \$31 250;

or

- (ii) in the case of a body corporate
 - (I) for a first offence, to a fine of \$50 000; and
 - (II) for a subsequent offence, to a fine of \$62 500.
- (2) Where a person is liable to a level 2 penalty for an offence against this Act the person is liable
 - (a) in the case of an individual
 - (i) for a first offence, to a fine of \$100 000; and
 - (ii) for a subsequent offence, to a fine of \$125 000;

or

- (b) in the case of a body corporate
 - (i) for a first offence, to a fine of \$200 000; and
 - (ii) for a subsequent offence, to a fine of \$250 000.
- (3) Where a person is liable to a level 3 penalty for an offence against this Act the person is liable
 - (a) in the case of an individual
 - (i) for a first offence, to a fine of \$200 000; and
 - (ii) for a subsequent offence, to a fine of \$250 000;

or

- (b) in the case of a body corporate
 - (i) for a first offence, to a fine of \$400 000; and
 - (ii) for a subsequent offence, to a fine of \$500 000.
- (4) Where a person is liable to a level 4 penalty for an offence against this Act the person is liable
 - (a) in the case of an individual
 - (i) for a first offence, to a fine of \$250 000 and imprisonment for 2 years; and
 - (ii) for a subsequent offence, to a fine of \$312 500 and imprisonment for 2 years;

or

(b) in the case of a body corporate —

- (i) for a first offence, to a fine of \$500 000; and
- (ii) for a subsequent offence, to a fine of \$625 000.

[Section 3A inserted by No. 51 of 2004 s. 15.]