

# THE TERRITORY FOR THE SEAT OF GOVERNMENT.

No. 2 of 1933.

## AN ORDINANCE

### To impose a Hospital Tax and for other purposes.

**B**E it ordained by the Deputy of the Governor-General in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *Seat of Government Acceptance Act* 1909 and the *Seat of Government (Administration) Act* 1910-1931, as follows:—

1. This Ordinance may be cited as the *Hospital Tax Ordinance* Short title.  
1933.
2. This Ordinance shall commence on a date to be fixed by the Commencement.  
Minister by notice in the *Gazette*.
3. In this Ordinance, unless the contrary intention appears— Definitions.
  - “Authorized officer” means an officer authorized in writing by the Director-General;
  - “Commonwealth employee” means any person employed by the Commonwealth within the Territory;
  - “Hospital tax” means the tax levied in pursuance of this Ordinance;
  - “Income” means income consisting of any moneys, valuable consideration or profits derived by any person for his own use or benefit by any means from any source whatever, and includes salary and wages;
  - “Person” does not include a body politic or corporate;
  - “the Commissioner” means the Commissioner of Taxation appointed in pursuance of the *Income Tax Assessment Act* 1922-1932;
  - “the Director-General” means the Director-General of Health;
  - “the Hospital” means the Canberra Government Hospital;
  - “the Minister” means the Minister of State for Health.

Delegation by  
Minister or by  
Treasurer.

4.—(1.) The Minister may, by writing under his hand, delegate any of his powers or functions under this Ordinance (except this power of delegation) in relation to any matters or class of matters, so that the delegated powers may be exercised by the delegate with respect to the matters or class of matters specified in the instrument of delegation.

(2.) The Treasurer may, by writing under his hand, delegate any of his powers or functions under this Ordinance (except this power of delegation) in relation to any matters or class of matters, so that the delegated powers may be exercised by the delegate with respect to the matters or class of matters specified in the instrument of delegation.

(3.) Every delegation under this section shall be revocable at will and no delegation shall prevent the exercise of any power or function by the Minister or the Treasurer, as the case may be.

Imposition of  
tax.

5.—(1.) Subject to this Ordinance, a hospital tax for each financial year commencing on the first day of July, One thousand nine hundred and thirty-two, shall be levied on and paid at the prescribed rate, and payable in the prescribed manner, by —

- (a) all Commonwealth employees who are in receipt of income at a rate of not less than Two pounds per week;
- (b) all employees (other than Commonwealth employees) who are in receipt of income at a rate of not less than Two pounds per week; and
- (c) all persons who are in any financial year residing within the Territory and have during the preceding financial year so resided for a period or periods in the aggregate amounting to six months and whose income, whether from sources within or outside the Territory, amounted to not less than One hundred and four pounds per annum for the preceding financial year.

(2.) Such amounts as are from time to time received by the Commonwealth in payment of Hospital Tax shall be applied, in accordance with appropriations made by the Parliament, for or towards the maintenance of the Hospital.

Liability to  
pay tax.

6.—(1.) Every Commonwealth employee and every employee specified in paragraphs (a) or (b) of the last preceding section shall pay to the Commissioner in the prescribed manner as Hospital Tax an amount of sixpence for every week in respect of which the employee receives income at a rate of not less than Two pounds per week.

(2.) All persons specified in paragraph (c) of sub-section (1.) of the last preceding section shall pay to the Commissioner Hospital Tax at the rate of Twenty-six shillings per annum.

(3.) For the purposes of this section, the income of any person may be assessed by the Commissioner.

(4.) The Commissioner shall, where an employee receives as part of his salary or wages from an employer free board and lodging, take such free board and lodging into account in assessing the income of any such employee for the purposes of this Ordinance, and shall assess the value of the board at fifteen shillings per week and the lodging at five shillings per week.

(5.) The Commissioner may appoint any person to be his deputy and the deputy shall have and may exercise all the powers and perform all the duties of the Commissioner under this section.

7.—(1.) The Authorizing Officer of any Department of the Commonwealth in which is employed any Commonwealth employee in receipt of salary or wages (including the value of any board, lodging or rations allowed to the employee) at a rate of not less than Two pounds per week shall make or cause to be made from any sum payable to that employee in respect of his employment a deduction of an amount equal to sixpence per week in respect of the period for which the salary or wages are payable.

Contributions  
by Common-  
wealth  
employees.

(2.) Within seven days after the first pay-day next following the commencement of this Ordinance, and, within three days after each succeeding pay-day, each authorizing officer shall pay to the Commissioner the total amount of all deductions made by him pursuant to this section.

(3.) For the purposes of the last preceding sub-section, "pay-day" means the day on which the salaries or wages of Commonwealth employees or any class of Commonwealth employees are paid.

(4.) Each amount deducted from the salary or wages of a Commonwealth employee in pursuance of this section shall be accepted by the Commissioner as payment from that employee of Hospital Tax for the period in respect of which the salary or wages were payable.

8.—(1.) Payment of Hospital Tax in respect of employees, other than Commonwealth employees, shall be made by or on behalf of those employees in accordance with the following provisions:—

Contributions  
in respect of  
salary and  
wages.

- (a) Every person paying salary or wages to any such employee shall be responsible for the payment by that employee who is in receipt of salary or wages (including the value of any board, lodging or rations allowed to him) at a rate not less than Two pounds per week of the amount of tax due by him on each occasion that any payment of salary or wages is made to him;

(b) Every employer shall deduct from the salary or wages of each employee who is in receipt of salary or wages (including the value of any board, lodging or rations allowed to him) at a rate not less than Two pounds per week the sum of sixpence in respect of each week in which, or in respect of which, the salary or wages are payable; and

(c) Every employer shall, in respect of each week, prepare a statement showing the name of each employee so liable for payment of Hospital Tax and shall affix thereto adhesive stamps of the requisite value representing sixpence for each person employed by him and so liable for payment.

(2.) Nothing in the last preceding sub-section shall apply in respect of any payment by an employer of salary or wages to an employee (including the value of any board, lodging or rations allowed to the employee) in respect of his services during any one week if the payment is less than Two pounds.

(3.) Adhesive stamps bearing the letters "F.C.T.", the words, "Hospital Tax" and words indicating the value of the stamp shall be issued by the Treasurer or by any person thereto authorized by him on payment of the value thereof.

(4.) Each employer shall lodge with the Commissioner before noon on the Wednesday following the date on which any payment of salary or wages to any person liable for payment of Hospital Tax is made, the statement referred to in paragraph (c) of sub-section (1.) of this section:

Provided that any employer who makes such other arrangement for furnishing such statement, as is approved by the Commissioner, shall be exempt from complying with the requirements of this sub-section as to lodging the statement.

Payment of  
tax by persons  
other than  
Commonwealth  
employees and  
other employees.

9.—(1.) All persons specified in paragraph (c) of sub-section (1.) of section five of this Ordinance shall furnish to the Commissioner in the prescribed form, and on or before the prescribed date, a return of his income from all sources within or outside the Territory.

(2.) Any such person shall, within such time as the Commissioner by notice in the *Gazette* directs, pay the amount of Hospital Tax due by him on the prescribed date.

(3.) For the financial year ending the thirtieth day of June, One thousand nine hundred and thirty-three, any such person shall pay, in respect of each month during the whole or part of which this Ordinance is in operation, an amount of one-twelfth of the annual rate of hospital tax of Twenty-six shillings.

(4.) The Commissioner may, on application, permit any person to pay Hospital Tax by instalments of such amounts and at such intervals as the Commissioner determines.

10. Any amount of Hospital Tax due and payable, under this Ordinance by any person shall be a debt due to the Crown and may be sued for and recovered by action instituted by any officer authorized in writing by the Commissioner in any Court of Petty Sessions as a civil debt recoverable summarily.

Recovery of contributions.

11. In any case where it is shown, to the satisfaction of the Treasurer, that the exaction, from any person liable to pay Hospital Tax, of the full amount due by him would entail serious hardship, the Treasurer may release that person wholly or in part, from his liability.

Release of contributors in cases of hardship.

12.—(1.) Every in-patient and every out-patient who is admitted into or maintained by, or who receives relief from, the Hospital shall in respect of his maintenance, attendance or relief or in respect of his removal by ambulance to or from the Hospital, be liable to pay to the Director-General a sum determined in the prescribed manner but not exceeding, in any case, the actual cost of such maintenance, attendance, relief or removal:

Liability of patients.

Provided that there shall be deducted from any sum due in respect of the liability of any person under this section incurred in any financial year any amount paid by that person under this Ordinance by way of Hospital Tax during the previous financial year.

(2.) The amount of the liability of any person under the last preceding sub-section shall be a debt due to the Crown and may be sued for and recovered by action instituted by any officer authorized in writing by the Director-General in any Court of Petty Sessions as a civil debt recoverable summarily.

(3.) Any person admitted to or treated at the Hospital, the wife or husband, as the case may be, of that person, and any children of that person, who were over the age of twenty-one years at the time the liability was incurred, shall be jointly and severally liable for any sum payable under this section and, where that person is an infant, such sum may be recovered from his parent or guardian.

(4.) If any person dies in the Hospital, the amount of any funeral expenses incurred by the Department of Health in respect of that person shall be a debt due to the Crown and may be recovered in like manner as if it were a liability incurred under sub-section (1.) of this section.

(5.) A written statement of any amount due under this section purporting to be signed by an authorized officer shall be *prima facie* evidence of the amount being due.

(6.) The Treasurer may remit, wholly or in part, or postpone payment of all or any sums of money becoming due and payable under the provisions of this section.

(7.) The Minister may require any person liable for any payment under this section to produce to him such documents and other information as, in the opinion of the Minister, is necessary to ascertain the ability of that person to meet his liability under this section.

Commissioner  
may require  
returns, &c.

13. The Commissioner or any officer authorized in writing by the Commissioner may require any person to produce to him such returns, documents and other information as in the opinion of the Commissioner or the officer, as the case may be, are necessary for the purpose of ascertaining whether the provisions of this Ordinance in relation to the collection and payment of Hospital Tax, are being observed.

Offences.

14. Any person who—

- (a) obstructs or impedes, or attempts to obstruct or impede, any authorized officer in the performance of his duties;
- (b) refuses or fails to comply with any requirement of the Commissioner or any officer authorized in writing by the Commissioner or the Director-General under this Ordinance or who wilfully misleads the Commissioner, any such officer or the Director-General in any way so as to interfere with the discharge of his duties; or
- (c) fails to make any payment of Hospital Tax, as prescribed, or fails to comply with, or commits any breach of, any provision of this Ordinance or the regulations made thereunder or furnishes any return or statement required by this Ordinance or the Regulations made thereunder which is false in any material particular,

shall be guilty of an offence.

Penalty: For a first offence, Twenty pounds; for any subsequent offence, One hundred pounds.

Regulations.

15. The Minister may make regulations, not inconsistent with this Ordinance, prescribing all matters which, by this Ordinance, are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Ordinance.

Dated this sixth day of February, One thousand nine hundred and thirty-three.

PHILIP GAME

Deputy of the Governor-General.

By His Excellency's Command,

C. W. C. MARR

for Minister of State for the Interior.

By Authority: L. F. JOHNSTON, Commonwealth Government Printer, Canberra.