

AUSTRALIAN CAPITAL TERRITORY.

No. 17 of 1942.

AN ORDINANCE

To provide for the Suspension of the Hospital Tax Ordinance 1935-1940 during a certain Period.

BE it ordained by the Governor-General in and over the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *Seat of Government Acceptance Act 1909-1938* and the *Seat of Government (Administration) Act 1910-1940*, as follows:—

1. This Ordinance may be cited as the *Hospital Tax Suspension Ordinance 1942*.^{*} Short title.
2. This Ordinance shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-two. Commencement.
- 3.—(1.) The operation of the *Hospital Tax Ordinance 1935-1940* is hereby suspended until the day next following the end of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war. Suspension of Hospital Tax Ordinance 1935-1940.
- (2.) Notwithstanding anything contained in sub-section (1.) of this section, the *Hospital Tax Ordinance 1935-1940* shall be deemed to continue in force for all purposes in connexion with Hospital tax payable under that Ordinance prior to the first day of July, One thousand nine hundred and forty-two.
4. Where any hospital tax is paid which, by reason of this Ordinance, the person paying the tax is not liable to pay, that person shall be entitled to a refund of the tax so paid, and the Commissioner of Taxation may take such action as he deems necessary to cause that refund to be made. Refunds.
5. Where any employer—
 - (a) has deducted any amount from the salary or wages of any employee in pursuance of the *Hospital Tax Ordinance 1935-1940*; or Deductions in hands of employer.

^{*} Notified in the *Commonwealth Gazette* on 30th July, 1942.

(b) hereafter makes any such deduction in purported pursuance of that Ordinance and does not refund the amount so deducted to the employee in accordance with a direction or request made by the Commissioner of Taxation,

the employer shall continue to be liable to pay to the Commissioner of Taxation the amount so deducted in like manner as he would have been liable if this Ordinance had not been made.

Dated this twenty-ninth day of July, 1942.

GOWRIE

Governor-General.

By His Excellency's Command,

J. S. COLLINGS

Minister of State for the Interior.

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