



AUSTRALIAN CAPITAL TERRITORY

Ambulance Service Levy Act 1990

No. 7 of 1990

An Act to impose a levy in connection with the provision of an ambulance service, and for related purposes

[Notified in ACT Gazette S20: 9 May 1990]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Ambulance Service Levy Act 1990*.

Commencement

2. This Act commences on 1 July 1990.

Incorporation of *Taxation (Administration) Act 1987*

3. The *Taxation (Administration) Act 1987* is incorporated and shall be read as one with this Act.

Interpretation

4. (1) In this Act, unless the contrary intention appears—

“ACT Ambulance Service” means the ambulance service established and conducted under section 6;

“ambulance levy” means the levy imposed by virtue of section 7;

“ambulance service” means a service relating to the rendering of first aid to, and the transport of, sick and injured persons, other than—

- (a) a prescribed service; or
- (b) a service included in a prescribed class of services;

“basic health benefits” means the benefits payable by a health benefits organization in accordance with the basic private table or basic table of the organization to contributors of the health benefits fund conducted by the organization;

“basic private table” or “basic table” has the same meaning in relation to a health benefits organization as it has under the *National Health Act 1953* of the Commonwealth in relation to a registered health benefits organization within the meaning of that Act;

“contributor”, in relation to a health benefits fund conducted by a health benefits organization, means—

- (a) a person who is a contributor to that fund in accordance with the rules of the organization; and
- (b) a person on whose behalf contributions are paid to that fund;

“exempt contributions” means contributions paid into a health benefits fund conducted by a health benefits organization, by contributors included in a prescribed class of persons, for the purpose of securing entitlement to basic health benefits;

“health benefits fund” means a fund conducted by a health benefits organization from which the organization makes payments to contributors for—

- (a) accommodation in hospitals; and

- (b) surgical, therapeutic or other medical or health treatments, services or procedures in hospitals;

“health benefits organization” means an organization that carries on business in the Territory of providing health benefits to contributors of a health benefits fund conducted by the organization;

“organization” means a society, body or group of persons, whether corporate or unincorporate, that conducts a health benefits fund;

“reference month”, in relation to another month, means the month specified in column 2 of the Schedule opposite that other month in column 1.

(2) For the purposes of this Act, an organization is to be taken to carry on business in the Territory of providing health benefits to contributors if—

- (a) for the purposes of, or purposes related to, the enrolment of contributors to a health benefits fund conducted by it or the payment of benefits to such contributors—
 - (i) it uses premises in the Territory; or
 - (ii) it uses, in the Territory, the services of a servant or an agent; or
- (b) any of the contributors to a health benefits fund conducted by it are permanently resident in the Territory.

Administration

5. The Commissioner has the general administration of this Act.

Ambulance service

6. For the purpose of providing ambulance services in the Territory, the Minister for Health, Education and the Arts may establish and conduct an ambulance service.

Liability for ambulance levy

7. A health benefits organization is liable to pay in relation to each month the levy determined in accordance with this Act.

Calculation of ambulance levy

8. (1) The ambulance levy payable by a health benefits organization in relation to a month shall be calculated in accordance with the formula—

$$\frac{\mathbf{TC} \times \mathbf{RA}}{\mathbf{WCR}}$$

where—

TC is the total amount of contributions (excluding exempt contributions) paid into the health benefits fund conducted by the organization by contributors of the fund, in the reference month applicable to that month, for the purpose of securing entitlement to basic health benefits;

RA is the relevant amount;

WCR is the amount of the weekly contribution, based on the single rate, that is, as at the 15th day of the reference month applicable to that month, required to be paid into the health benefits fund conducted by the organization by a contributor for the purpose of securing entitlement to basic health benefits.

(2) In the description of factor **WCR** in subsection (1), the reference to the amount of the weekly contribution, based on the single rate, required to be paid into a health benefits fund conducted by a health benefits organization shall, where that amount differs for different classes of contributors, be read as a reference to the higher or highest amount.

(3) Where a health benefits organization is not able to determine accurately a matter that is required to be determined for the purpose of calculating the amount of the ambulance levy payable by it, the organization may make such a determination of the matter as it considers reasonable in the circumstances of the case.

(4) Where, in accordance with clause 5 of Schedule 2 to the Health Insurance Levies Act, 1982 of the State of New South Wales, a notice is published of the prescribed rate within the meaning of that Act as adjusted in accordance with that Schedule, the Minister for Finance and Urban Services shall, by notice in the *Gazette*, fix an amount that properly reflects that prescribed rate as so adjusted.

- (5) A notice under subsection (4) takes effect—
- (a) on the day on which the notice is published in the *Gazette*; or
 - (b) where the notice specifies a later day for that purpose—on the day so specified.
- (6) In this section—
- “relevant amount” means—
- (a) such amount as the Minister for Finance and Urban Services from time to time fixes under subsection (4); or
 - (b) where no such amount is fixed—49 cents.

Returns

9. (1) A health benefits organization shall, on or before the 15th day of each month, lodge with the Commissioner a return in relation to that month.

(2) A return shall be in writing, in a form approved by the Commissioner, and shall specify—

- (a) the total amount of contributions paid into the health benefits fund conducted by the organization by contributors of the fund, in the reference month applicable to the month to which the return relates, for the purpose of securing entitlement to basic health benefits;
- (b) the total amount of exempt contributions paid into that fund in that reference month; and
- (c) the amount of the weekly contribution, based on the single rate, that was, as at the 15th day of that reference month, required to be paid into that fund by a contributor for that purpose.

Records

10. A health benefits organization shall, in connection with a return lodged by it under section 9 in relation to a month, maintain a record of—

- (a) the name and address of each contributor of the health benefits fund conducted by the organization by whom a contribution was paid in the reference month applicable to that month;
- (b) the amount of the contribution;

- (c) the name of each person entitled to receive health benefits from the organization by virtue of that contribution;
- (d) the period to which that contribution relates; and
- (e) any other matter relating to the payment of the ambulance levy to which that return relates that the Commissioner, by notice in writing given to the organization, specifies.

Cessation of operations by health benefits organization

11. (1) Where a health benefits organization ceases to carry on business in the Territory of providing health benefits to contributors, it—

- (a) is liable to pay the levy determined in accordance with this section; and
- (b) shall, on or before the 15th day of the month in relation to which the levy is payable, lodge with the Commissioner a return in relation to that month.

(2) The levy payable by an organization by virtue of subsection (1)—

- (a) is payable—
 - (i) where the organization ceased to carry on business before the 15th day of a month—in relation to that month; and
 - (ii) where the organization ceased to carry on business on or after the 15th day of a month—in relation to the next succeeding month; and

(b) shall be calculated in accordance with the formula referred to in subsection 8 (1).

(3) Subsection 9 (2) applies in relation to a return under paragraph (1) (b) in the same manner as it applies in relation to a return under subsection 9 (1).

(4) In the application of—

- (a) subsection 9 (2) in relation to a return required to be lodged by an organization under paragraph (1) (b) in relation to a month (in this subsection called “the payment month”); and

- (b) the formula referred to in subsection 8 (1) in relation to the levy payable by the organization under this section in relation to the payment month;

all contributions paid into the health benefits fund conducted by the organization that have not previously been required to be taken into account as contributions paid in respect of a reference month for the purpose of calculating the ambulance levy payable by the organization shall be taken to have been paid into that fund in the reference month applicable to the payment month.

Exemption from fees

12. (1) A person is not liable to pay a fee in respect of an ambulance service provided to the person by the ACT Ambulance Service if, at the time the service was provided, the person was a contributor to a health benefits fund conducted by a health benefits organization.

(2) Subsection (1) does not affect the operation of—

- (a) the *Workmen's Compensation Act 1951*; or
- (b) Part V of the *Motor Traffic Act 1936*.

Regulations

13. The Executive may make regulations, not inconsistent with this Act, prescribing matters—

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Application

14. The first payment of ambulance levy, and the first return, under this Act shall be made or lodged in relation to the month of October in 1990.

SCHEDULE

Section 4

Payment month	Reference month
January	October—previous year
February	November—previous year
March	December—previous year
April	January—same year
May	February—same year
June	March—same year
July	April—same year
August	May—same year
September	June—same year
October	July—same year
November	August—same year
December	September—same year

[Presentation speech made in Assembly on 29 March 1990.]

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