

THE TERRITORY FOR THE SEAT OF GOVERNMENT.

No. 6 of 1933.

AN ORDINANCE

To amend the Hospital Tax Ordinance 1933.

BE it ordained by 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.—(1) This Ordinance may be cited as the *Hospital Tax Ordinance* (No. 2) 1933. Short title and citation.

(2) The *Hospital Tax Ordinance* 1933 is in this Ordinance referred to as the Principal Ordinance.

(3) The Principal Ordinance, as amended by this Ordinance, may be cited as the *Hospital Tax Ordinances* 1933.

2. This Ordinance shall be deemed to have commenced on the first day of March, One thousand nine hundred and thirty-three. Commencement.

3. Section three of the Principal Ordinance is amended— Definitions.
(a) by inserting after the definition of "Commonwealth employee" the following definitions:—

"'Employee' means, with reference to a person other than a Commonwealth employee, a person employed by any person resident in the Territory, or a person employed by any person carrying on in the Territory any business or profession in respect of which the Commissioner has declared the last mentioned person to be an employer for the purposes of this Ordinance;

"'Employer' includes any person within the Territory declared by the Commissioner, in respect of any business or profession carried on in the Territory, to be an employer for the purposes of this Ordinance;"; and

(b) by omitting the definition of "Person".

Imposition of tax.**4. Section five of the Principal Ordinance is amended—**

- (a) by omitting from sub-section (1.) the word “each” and inserting in its stead the word “the”;
- (b) by inserting in that sub-section after the word “thirty-two”, the words “and each subsequent financial year”; and
- (c) by inserting after the words “all persons” in paragraph (c) of sub-section (1.) the words “(other than persons specified in paragraph (a) or (b) of this sub-section and companies)”; and
- (d) by inserting, after sub-section (1.), the following sub-section:—

“(1A.) Notwithstanding anything contained in the last preceding sub-section, Hospital Tax shall not be levied on or paid by any person—

- (a) whose income, derived from sources within the Territory, is subject to the law of any State relating to Income Tax; or
- (b) who is a member of the Naval, Military or Air Forces of the Commonwealth or of the Resident Staff of the Hospital.”.

Liability to pay tax.**5. Section six of the Principal Ordinance is amended by omitting sub-section (5.) and inserting in its stead the following sub-section:—**

“(5.) The Commissioner may, by writing under his hand, delegate to any person all or any of his powers or functions under this Ordinance (except this power of delegation) in relation to any matter or class of matters so that the delegated powers or functions may be exercised by such person in respect of the matters or class of matters specified in the instrument of delegation. Every delegation under this sub-section shall be revocable at will and no delegation shall prevent the exercise of any power or function by the Commissioner.”.

Contributions by Commonwealth employees.**6. Section seven of the Principal Ordinance is amended by omitting the words “an amount equal to sixpence per week in respect of the period for which the salary or wages are payable” and inserting in their stead the words “the amount he is liable to pay under sub-section (1.) of the last preceding section”.****Contributions in respect of salary or wages.****7. Section eight of the Principal Ordinance is amended—**

- (a) by omitting from paragraph (c) of sub-section (1.) the word “adhesive” and inserting in its stead the words “uncancelled postage”;
- (b) by omitting sub-section (3.); and

(c) by omitting the proviso to sub-section (4.) and inserting in its stead the following sub-section:—

“(5.) Any employer who makes such other arrangement as is approved by the Commissioner, for the payment of Hospital Tax by or on behalf of his employees shall be exempt from complying with the provisions of this section.”

8. Section nine of the Principal Ordinance is amended—

- (a) by inserting in sub-section (1.), after the word “shall”, the words “, in each year,”;
- (b) by inserting in sub-section (1.), after the word “income”, the words “for the preceding financial year”;
- (c) by omitting sub-section (2.) and inserting in its stead the following sub-section:—

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

“(2.) From the returns and from any other information in his possession, or from any one or more of those sources, the Commissioner shall cause assessments to be made for the purpose of ascertaining the hospital tax payable by all such persons and the tax shall be due and payable thirty days after service by post of notice of assessment.”

9. Section twelve of the Principal Ordinance is amended by inserting, after sub-section (1.) the following sub-section:—

Liability of patients.

“(1A.) Nothing in the last preceding sub-section shall apply to any in-patient or out-patient who is a member of the Naval, Military or Air Forces of the Commonwealth or of the Resident Staff of the Hospital.”

10. Section fourteen of the Principal Ordinance is amended—

Offences.

- (a) by inserting in paragraph (c), after the word “fails” (first occurring), the word “duly”; and
- (b) by omitting from that paragraph the words “as prescribed”.

Dated this fifteenth day of March, 1933.

ISAAC A. ISAACS
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.