

# AUSTRALIAN CAPITAL TERRITORY.

No. 5 of 1939.

## AN ORDINANCE

### To amend the *Hospital Tax Ordinance 1935-1939*.

**B**E 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 1910-1933*, as follows:—

1.—(1.) This Ordinance may be cited as the *Hospital Tax Ordinance (No. 2) 1939*. Short title and citation.

(2.) Sub-section (3.) of section one of the *Hospital Tax Ordinance 1939* is repealed.

(3.) The *Hospital Tax Ordinance 1935-1938*, as amended by the *Hospital Tax Ordinance 1939*, is in this Ordinance referred to as the Principal Ordinance.

(4.) The Principal Ordinance, as amended by this Ordinance, may be cited as the *Hospital Tax Ordinance 1935-1939*.

2. Section ten of the Principal Ordinance is amended by inserting, after sub-section (2.), the following sub-sections:— Payment of tax by persons other than Commonwealth employees and other employees.

“(2A.) The Commissioner may, from time to time, within three years after the service of notice of an assessment upon any person, amend that assessment by making such alterations therein or additions thereto as he considers necessary—

(a) for the correction of any error in calculation or mistake of fact;

(b) to prevent avoidance of Hospital tax; or

(c) by reason of any variation in the rate of Hospital tax,

and shall serve by post notice of any assessment so amended on the person assessed.

“(2B.) Where notice of an amended assessment is served upon any person and the amount of Hospital tax assessed therein is greater or less than the amount of the original assessment the difference between those amounts shall—

(a) where the amount of the original assessment has been increased—be paid by that person within thirty days after service upon him of that notice; and

(b) where the amount of the original assessment has been decreased—be refunded by the Commissioner:

Provided that, where the original assessment has been previously amended, the amount specified in the latest previous notice of amendment shall, for the purpose of calculating the amount to be paid or refunded, be substituted for the amount of the original assessment”.

Dated this fourteenth day of June, 1939.

GOWRIE

Governor-General.

By His Excellency's Command,

FRED H. STEWART

for Minister of State for the Interior.