

THE TERRITORY FOR THE SEAT OF GOVERNMENT.

No. 13 of 1935.

AN ORDINANCE

Relating to the Imposition, Assessment, and Collection of Hospital Tax.

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* and the *Seat of Government (Administration) Act 1910-1933*, as follows:—

1. This Ordinance may be cited as the *Hospital Tax Ordinance* Short title.
1935.

2. This Ordinance shall commence on a date to be fixed by the Commencement
Minister by notice in the *Gazette*.

3. The Ordinances set forth in the Schedule to this Ordinance Repeal.
are repealed:

Provided that the Ordinances repealed by this Ordinance shall, subject to this Ordinance, continue in force for all purposes in connexion with hospital tax paid or payable under those Ordinances prior to the date of commencement of this Ordinance.

4. In this Ordinance, unless the contrary intention appears— Definitions.

“authorized officer” means an officer authorized in writing by the Commissioner;

“Commonwealth employee” means any person employed by the Commonwealth within the Territory;

“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;

“Hospital tax” means the tax levied in pursuance of this Ordinance;

“income” means the net 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;

“the Commissioner” means the Commissioner of Taxation appointed in pursuance of the *Income Tax Assessment Act 1922-1934*;

“the Hospital” means the Canberra Community Hospital maintained under the *Canberra Community Hospital Board Ordinance 1935*;

“the Minister” means the Minister of State for Health.

**Delegation
by Treasurer.**

5.—(1.) 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.

(2.) Every delegation under this section shall be revocable at will and no delegation shall prevent the exercise of any power or function by the Treasurer.

**Imposition of
tax.**

6.—(1.) Subject to this Ordinance, a hospital tax shall be levied on, and paid at the prescribed rate and 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 (other than those specified in paragraph (a) or (b) of this sub-section and companies) 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 during the preceding financial year, whether from sources within or outside the Territory, amounted to not less than One hundred and four pounds.

(2.) 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;

(b) who is a member of the Naval, Military or Air Forces of the Commonwealth and who is entitled under the conditions of his engagement to free medical and hospital services; or

(c) who is a member of the Resident Staff of the hospital.

(3.) Notwithstanding anything contained in sub-section (1.) of this section hospital tax shall not be levied on, or paid by, any person resident in the Territory accepted by the Commonwealth in pursuance of the *Jervis Bay Territory Acceptance Act 1915*.

7.—(1.) Every Commonwealth employee and every employee specified in paragraph (a) or (b) of sub-section (1.) of the last preceding section shall pay to the Commissioner in the prescribed manner as hospital tax an amount of ninepence for every week in respect of which the employee receives income at a rate of not less than Two pounds per week. Liability to pay tax.

(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 Thirty-nine 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 any 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, 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.

8.—(1.) The Authorizing Officer of any Department of the Commonwealth in which is employed any Commonwealth employee (not being an employee exempt from payment of hospital tax) 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 the amount he is liable to pay under sub-section (1.) of the last preceding section. Contributions by Commonwealth 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.

Contributions
in respect of
salary and
wages.

9.—(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:—

(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 (not being an employee exempt from payment of hospital tax) 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 ninepence 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 uncanceled postage stamps of the requisite value representing ninepence 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.) 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.

(4.) 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.

10.—(1.) Every person (not being a person exempt from payment of hospital tax) specified in paragraph (c) of sub-section (1.) of section six of this Ordinance shall in each year furnish to the Commissioner in the prescribed form, and on or before the prescribed date, a return of his income for the preceding financial year from all sources within or outside the Territory:

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

Provided that any person who, prior to the prescribed date on or before which returns are required to be lodged in any year, or within such further time as may be allowed by the Commissioner, forwards to the Commissioner an admission in writing of his liability to pay hospital tax, may be exempted by the Commissioner from complying with the requirements of this sub-section in that year.

(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.

(3.) 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.

11. 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 the Court of Petty Sessions as a civil debt recoverable summarily.

Recovery of contributions.

12. 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.

13. The Commissioner or any authorized officer may require any person to furnish or 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.

Commissioner may require returns, &c.

14. Any person who—

- (a) obstructs or impedes, or attempts to obstruct or impede, any authorized officer in the performance of his duties;

Offences.

- (b) refuses or fails to comply with any requirement of the Commissioner or any authorized officer under this Ordinance or who wilfully misleads the Commissioner or any such officer in any way so as to interfere with the discharge of his duties; or
- (c) fails duly to make any payment of hospital tax, 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.

THE SCHEDULE.

Hospital Tax Ordinance 1933.
Hospital Tax Ordinance (No. 2) 1933.
Hospital Tax Ordinance (No. 3) 1933.
Hospital Tax Ordinance 1934.

Dated this twenty-eighth day of August, 1935.

ISAAC A. ISAACS

Governor-General.

By His Excellency's Command,

W. M. HUGHES

for Minister of State for the Interior.

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