

AUSTRALIAN CAPITAL TERRITORY.

No. 13 of 1940.

AN ORDINANCE

To amend the Hospital Tax Ordinance 1935-1939.

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 1910-1939*, as follows:—

1.—(1.) This Ordinance may be cited as the *Hospital Tax Ordinance 1940*. Short title and citation.

(2.) The *Hospital Tax Ordinance 1935-1939*, as amended by this Ordinance, may be cited as the *Hospital Tax Ordinance 1935-1940*.

2.—(1.) Section four of the *Hospital Tax Ordinance 1935-1939* is amended by adding at the end of the definition of "income" the words " , but does not include any pension paid or received under the *Invalid and Old-age Pensions Act 1908-1937* or under the *Australian Soldiers Repatriation Act 1920-1934*, or under either of those Acts as amended from time to time ". Definitions.

(2.) This section shall be deemed to have commenced on the date of commencement of the *Hospital Tax Ordinance 1938*.

3. After section ten of the *Hospital Tax Ordinance 1935-1939* the following section is inserted:—

" 10A.—(1.) If—

(a) the Commissioner has reason to believe that any person who has not furnished a return in pursuance of the last preceding section in respect of any year is liable to furnish such a return; or

(b) the Commissioner is not satisfied with the return furnished by any person,

the Commissioner may make an assessment of the amount of income in respect of which, in his judgment, hospital tax ought to be levied, and of the hospital tax payable in respect thereof, and, subject to this section, the amount of hospital tax so ascertained shall be the tax payable by that person under this Ordinance.

5150.—PRICE 3d. Default assessments.

“(2.) A person who is dissatisfied with any assessment made under the last preceding sub-section may, within thirty days after service by post of the notice of assessment, post to or lodge with the Commissioner an objection in writing stating fully and in detail the grounds on which he relies.

“(3.) The Commissioner shall consider the objection, and may either disallow it, or allow it either wholly or in part, and shall serve the person so objecting, by post or otherwise, with written notice of his decision.

“(4.) The amount of hospital tax so decided upon by the Commissioner as being payable by that person shall be due and payable within fourteen days after service by post of the written notice of the decision of the Commissioner.”.

Dated this twenty-sixth day of June, 1940.

GOWRIE

Governor-General.

By His Excellency's Command,

H. V. C. THORBY

for Minister of State for the Interior.