

Western Australia

Hospital Fund Act 1930

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Hospital Fund Act 1930

An Act to establish a Hospital Fund and for the administration thereof.

[Assented to 15 December 1930.]

Be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this Present Parliament assembled, and by the authority of the same, as follows: —

1. Short title

- (1) This Act may be cited as the *Hospital Fund Act 1930*.
- (2) Subject to any express provisions of this Act to the contrary, it shall be read as one with the *Income Tax Assessment Act 1937*, and the *Hospitals and Health Services Act 1927*.

[Section 1 amended by No. 47 of 1937 s. 14 and 21; No. 103 of 1994 s. 18.]

2. Interpretation

In this Act, except in so far as a contrary intention appears —

“Assessable income” means all amounts which under the provisions of the *Income Tax Assessment Act 1937* are included in the assessable income of a taxpayer and includes income arising or accruing to any person from Western Australian Government Stock and Treasury bills. The term does not include —

- (1) salary or wages unless objection is taken under section ten to the payment of tax according to the method prescribed in section nine;
- (2) dividends received by a taxpayer.

“Commissioner” means the Commissioner of Taxation appointed under the *Income Tax Assessment Act 1937*;

“Contributor” means any person liable to contribute to the Fund.

“Department” means the department of the Public Service of the State principally assisting the Minister in the administration of the *Hospitals and Health Services Act 1927*.

“Dependant” means and includes the spouse, de facto partner and any relative of the contributor by blood, marriage, or adoption, not in receipt of income, salary, or wages equal to one pound or more a week, dependent on the contributor for maintenance.

“Fund” means the Hospital Fund established under this Act.

“Hospital authority” means a board or committee of management of a public hospital, and includes the Minister while in control of a public hospital under the provisions of section seven of the *Hospitals and Health Services Act 1927*.

“Minister” means the Minister of Public Health.

“Net assessable income” means the assessable income after making therefrom the deductions allowed by the *Income Tax Assessment Act 1937*, in ascertaining the taxable income of a taxpayer, with the exception of the deductions under paragraph (a) of subsection (1) of sections seventy-eight, seventy-nine, and eighty-one; and of the exemption provided by section one hundred and twenty of that Act.

“Person” includes a company, and any body corporate, or incorporate in cases where an incorporate body pays salary or wages to employees.

“Salary or wages” includes fees, commission, allowances or payments to any employee as such or to any director of a

company, or to any member of a board, trust, or commission, and commission paid to agents, and all assessable income specified in paragraphs (f) and (g) of subsection (2) of section seventeen of the *Income Tax Assessment Act 1937*.

[Section 2 inserted by No. 47 of 1937 s. 15; amended by No. 28 of 1984 s. 47; No. 103 of 1994 s. 18; No. 28 of 2003 s. 81.]

3. Hospital Fund

- (1) A Hospital Fund shall be established, to be administered by the Department.
- (2) All moneys belonging to the Fund shall be credited to a special account, to be kept at the Treasury forming part of the Trust Fund constituted under section 9 of the *Financial Administration and Audit Act 1985*.

[Section 3 amended by No. 49 of 1996 s. 64.]

4. Imposition of tax

Subject to the provisions of this Act every person shall be liable to contribute to the fund an amount calculated at such rate (not exceeding one penny half-penny in the pound) in respect of his income, salary, or wages during such time as Parliament may declare and enact:

Provided that every person —

- (a) in receipt of salary or wages of less than one pound a week and having no other source of income; or
- (b) whose net assessable income together with his salary or wages (if any) is in the aggregate less than fifty-two pounds a year

shall be exempt from liability to contribute to the fund.

Provided further —

- (i) that in assessing the amount of such contribution board and lodging supplied by an employer for his employee

in respect of wages not less than one pound a week shall be deemed to be equivalent to additional wages at the rate of one pound per week;

- (ii) that a person in receipt of payments from a superannuation fund to which he has contributed shall be exempt from liability to contribute to the fund in respect of a proportionate part of each payment in ratio to his contribution to such superannuation fund.

[Section 4 amended by No. 47 of 1937 s. 16.]

5. Method of imposing tax

- (1) Subject to the provisions of this Act the net assessable income of a taxpayer shall be subject to the imposition of the contribution or tax imposed by this Act.
- (2) Contributions to the fund shall be payable in each year of tax under the provisions of the *Income Tax Assessment Act 1937*, and shall be calculated on and payable in respect of the year of income next preceding the year of assessment on the net assessable income of the taxpayer.
- (3) The contribution to the fund shall be due and payable to the Commissioner on behalf of the department by every contributor thirty days after service by post of a notice of assessment.
- (4) Subject to the express provisions of this Act all the provisions of Part IV and Part VI of the *Income Tax Assessment Act 1937*, shall apply with the necessary modifications in relation to returns and assessments and the collection and recovery of tax under this Act, but the return rendered by any person under the *Income Tax Assessment Act 1937*, may be utilised by the Commissioner for the purpose of making an assessment under this Act and such return shall be deemed to have been furnished to all intents and purposes for the purpose of this Act.

[Section 5 amended by No. 47 of 1937 s. 17.]

6. Assessment in case of default

If an assessment is made by the Commissioner of Taxation under section one hundred and fifty-five of the *Income Tax Assessment Act 1937* (assessment in case of default), contribution to the Fund in respect of the income of any person so assessed shall be due to the department and payable to the Commissioner of Taxation on behalf of the department, and section five of this Act shall apply.

[Section 6 amended by No. 47 of 1937 s. 18.]

7. Contributions in respect of income exempt from taxation

If any contributor shall not furnish a return to the Commissioner of Taxation for the purpose of assessment under the *Income Tax Assessment Act 1937*, within thirty days after the first day of August in any year, on the ground that his income is of such amount, or is derived from such source, as to be exempt from taxation, or for any other reason, such contributor shall forthwith, on the expiration of the said thirty days —

- (a) send to the Commissioner or to a local agent appointed by the Commissioner to receive returns under this section, a statement in writing in the prescribed form of his income, in respect of which he is liable to contribution to the Fund, and received by him during the twelve months ending the thirtieth day of June then last preceding; and
- (b) pay therewith to the Commissioner, or to his local agent, a contribution to the Fund at the rate fixed by Parliament in respect of such income.

[Section 7 amended by No. 47 of 1937 s. 19.]

8. Tax payable by companies

- (1) Every insurance company which under the provisions of subsection (1) of section nineteen of the *Income Tax Assessment Act 1937*, is required to pay duty assessed under the provisions

of section eight of the *Dividend Duties Act 1902*, and its amendments, shall pay to the Commissioner on behalf of the department in addition to such duty a contribution to the fund at the rate fixed by Parliament in respect of every three pounds two shillings and sixpence of premiums received by any such company up to and including the thirty-first day of December, one thousand nine hundred and thirty-seven, but excluding any portion of any such premiums actually paid away by way of reinsurance effected in the State with any other company.

- (2) For the year of tax ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, and for each year of tax thereafter every company shall pay to the Commissioner on behalf of the department for the preceding year of income or for the accounting period which has by leave of the Commissioner been substituted for that year of income contributions to the fund on its net assessable income at the rate fixed by Parliament: provided that every company which is subject to the provisions of subsection (1) of this section shall for the year of income ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, or the accounting period which has by leave of the Commissioner been substituted for the year of income ending on that date be liable to pay tax on one half only of such income: Provided further, that nothing in this subsection shall apply to shipping companies.
- (3) In ascertaining the net assessable income for the purpose of this section the exemption provided by section one hundred and twenty-two of the *Income Tax assessment Act 1937*, shall be allowed.

[Section 8 amended by No. 47 of 1937 s. 20.]

9. Contributions in respect of salary and wages

- (1) Subject to section ten of this Act, contributions to the Fund in respect of salary and wages shall be due and payable by or on behalf of contributors upon receipt of such salary or wages, in accordance with the following provisions: —

- (a) Every person paying salary or wages to any other person shall be responsible for the payment by such person of the contribution to the Fund on each occasion that any payment of salary or wages is made;
- (b) As and when every payment of salary or wages is received any person, contribution to the Fund at the rate fixed by Parliament for every pound of such salary or wages shall be paid by one of the alternative methods specified in paragraph (c) of this subsection.

Provided that, if any such payment includes a fraction of a pound of not less than fifteen shillings, such fraction shall be reckoned as a pound;

- (c) Contributions to the Fund shall be paid in one of the following alternative methods: —
 - (i) A person paying salary, or wages shall collect on behalf of the Commissioner contributions to the Fund under this section by a deduction from the salary or wages payable by him, separately shown on a pay sheet;
In every such case contributions to the Fund by the employee shall be paid forthwith by the employer to the Commissioner accordingly, and the amount payable in respect of each payment of salary or wages may be deducted from such salary or wages by the employer;
 - (ii) Any person paying salary or wages may cause contributions to the Fund under this section to be paid by means of adhesive stamps of the requisite value affixed to the pay-sheet;
Adhesive stamps in the prescribed form shall be issued by the Commissioner and his agents on payment of the value thereof, and the proceeds of the sale of such stamps shall be credited to the Fund.

Any person paying salary or wages and collecting contributions under this subparagraph shall provide and supply to the payee the requisite stamps on payment to him of the value thereof;

- (iii) The collection of contributions shall be in accordance with regulations made under this Act;
 - (d) The Governor may by regulations under this Act prescribe which of the alternative methods of obtaining payment of contributions to the Fund shall be observed by employers and employees.
- (2) For the purposes of this section payments matter at piecework rates for work done or labour performed shall be treated as wages.
 - (3) In the case of any contract for work or labour, including clearing, shearing, droving, and carting, made by any person, or by or on behalf of several persons, every payment made by the employer or the person for whom the work or labour is done, or received by or on behalf of the person doing such work or labour, under contract, shall be deemed to be wages within the meaning of this Act.

Provided that a proportionate reduction, as prescribed, shall be made from the gross amount payable under the contract, as representing the value of plant and tools and other necessary outlay, when calculating the amount on which contribution is payable to the Fund.

- (4) Contribution to the Fund in respect of salary or wages received by any person in the service of the Government of the Commonwealth or the State shall be paid by such person to, and shall be collected by, the paying officer on behalf of the Commissioner, as and when every payment of salary or wages is received; but in lieu of compliance with the provisions of paragraph (b) of subsection (1) of this section, such contributions may, subject to the regulations, be collected on

behalf of the Commissioner by the paying officer, by a deduction of the amount of the contribution from the amount of salary or wages payable; and the amount of any contribution so deducted shall be paid forthwith by such paying officer to the Commissioner, and a record of such deduction shall be entered on the paysheet to be kept by the officer making the same.

- (5) If, during any period of twelve calendar months computed, as regards the first of such periods from and including the day of the commencement of this Act, any person shall make contributions to the Fund under this section in respect of his salary or wages, and at the expiration of such period proves to the satisfaction of the Commissioner that the amount of the salary or wages received by him during such period is less than fifty-two pounds in the aggregate, such person may apply for and the Commissioner shall make to such person a refund of the amount of the contributions to the Fund made by him as aforesaid during the said period.

[Section 9 amended by No. 49 of 1996 s. 64.]

10. In certain cases salary or wages to be treated as income for the purposes of contributions to be paid by contributor

If any contributor, or the employer of any contributor, by notice in writing to the Commissioner of Taxation, objects on legal grounds to pay or deduct contributions to the Fund, which but for such legal objection would be payable in respect of salary or wages under and in accordance with the provisions of section nine of this Act, or if such objection otherwise comes to the knowledge of the Commissioner, the salary or wages of such contributor shall be assessed as income for the purposes of this Act, and contributions to the Fund under this Act shall be payable by the person receiving such salary or wages under and in the manner provided in this Act for contribution to the Fund in respect of income.

[11. Repealed by No. 28 of 2003 s. 82.]

12. Persons to give to hospital notice of intention to claim exemption

- (1) Any person intending to claim exemption from liability for cost of hospital service shall, as soon as reasonably may be, give notice thereof in writing to the hospital authority, together with satisfactory proof that he is a person whom section eleven of this Act applies.
- (2) The hospital authority, upon receipt of such notice and proof to its satisfaction that the claimant is a person to whom section eleven of this Act applies, shall inquire into the means of the claimant and the circumstances of the case, and shall exempt the claimant either in whole or in part from liability for cost of the hospital service supplied to him, according as his means and the circumstances of the case shall require.

[Section 12² inserted as s. 11A by No. 55 of 1931 s. 3.]

13. Proof that a patient is a contributor

Every person claiming exemption under section eleven of this Act for himself or a dependant shall produce to the hospital authority or the court, as the case may be, evidence that he is a contributor to the Fund, by —

- (a) the production of a certificate from the Commissioner of Taxation or the department; or
- (b) the production of a certificate, in a prescribed form, from an employer or paying officer, in cases where contribution is collected pursuant to section nine; or
- (c) such other means as may be prescribed:

Provided that, where the exemption is sought on behalf of a dependant, the hospital authority or the court may require the application to be supported by a statutory declaration that the patient is a dependant of a contributor to the Fund.

[Section 13² amended by No. 55 of 1931 s. 4.]

14. Allowance and refund in respect of donation to public hospitals

- (1) Where in any financial year any contributor to the Fund under section five or section eight of this Act shall have made to a public hospital any donation in money (not being a payment for the purpose of obtaining free hospital service), and shall furnish satisfactory proof thereof to the Commissioner at any time before the end of such financial year, the Commissioner shall give to such contributor credit for the amount of such donation against the amount of the contribution to the Fund payable by such contributor in respect of such financial year, and the contributor shall be liable only for the balance (if any) of the contribution to the Fund for which he has been assessed.
- (2) Where in any financial year any contributor to the Fund under section nine of this Act shall have made to a public hospital any donation in money (not being a payment for the purpose of obtaining free hospital service), and shall furnish satisfactory proof thereof to the Minister at any time before the end of such financial year, the Minister shall refund to such contributor, as soon as may be after the end of such financial year, an amount equal to the amount of such donation, but not in any event exceeding the amount of contributions to the Fund paid by such contributor during such financial year.

[Section 14² inserted as s. 12A by No. 55 of 1931 s. 5.]

15. Appropriation of the Fund

The moneys standing to the credit of the Fund shall be applied by the Minister — firstly, in payment of the costs of collection and administration as declared by the Minister, and thereafter, in any of the following ways: —

- (a) Paying any public hospital for any hospital service granted to any person exempt from liability for such service under section eleven of this Act;
- (b) Paying subsidies to any public hospital;

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- (c) Erecting, adding to, altering, or renovating any public hospital;
- (d) Providing equipment for any public hospital, or generally for the extension, improvement, or benefit of the hospital service;
- (e) Refunding to contributors the amount of donations made by them to public hospitals.

[Section 15² amended by No. 55 of 1931 s. 6; No. 49 of 1996 s. 64.]

16. Recovery of contributions²

Any contribution to the Fund payable by any person in respect of income, salary, or wages shall be a debt due to the Crown, and may be sued for and recovered by action in any court of competent jurisdiction, at the suit of the Commissioner of Taxation.

17. Officers²

The Governor may appoint inspectors and other officers for the purposes of this Act, and such inspectors and officers shall have power to demand the production by any person of such documents or other proof by them deemed necessary to ascertain that the provisions of this Act are being observed.

18. Offences²

Every person shall be guilty of an offence against this Act who —

- (a) obstructs or impedes, or attempts to obstruct or impede, any inspector or other officer in the performance of his duties;
- (b) refuses to furnish any inspector or other officer with any information, or wilfully misleads any inspector or other officer in any way so as to interfere with the discharge of his duties;

- (c) omits to make any contribution to the Fund as prescribed by this Act, or fails or neglects to comply with, or commits any breach of any provision of this Act, or the regulations, or furnishes any return or statement of income false in any material particular, or commits or suffers to be committed any Act which defrauds or may defraud the Fund of any contribution, or by whose default such Fund may be or is defrauded.

Penalty: For a first offence, twenty pounds; for any subsequent offence, one hundred pounds.

19. Regulations²

The Governor may make regulations not inconsistent with this Act, prescribing all matters which by this Act are required or permitted, or which are necessary or convenient to be prescribed for giving effect to this Act.

20. Application of *Financial Administration and Audit Act 1985*

The provisions of the *Financial Administration and Audit Act 1985* regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and the Fund.

[Section 20 inserted by No. 98 of 1985 Schedule 1.]

[21. Section 21 repealed by No. 98 of 1985 Schedule 1.]

Notes

- ¹ This is a compilation of the *Hospital Fund Act 1930* and includes the amendments made by the other written laws referred to in the following table.

Compilation table

Short title	Number and Year	Assent	Commencement
<i>Hospital Fund Act 1930</i>	39 of 1930 (21 Geo. V No. 39)	15 Dec 1930	1 Jan 1931 (see s. 1(1) and <i>Gazette</i> 19 Dec 1930 p. 2706)
<i>Hospital Fund Act Amendment Act 1931</i>	55 of 1931 (22 Geo. V No. 55)	29 Dec 1931	29 Dec 1931
<i>Special Tax Assessment Acts Revision Act 1937 Pt. III</i>	47 of 1937 (1 and 2 Geo. VI No. 47)	18 Jan 1938	24 Dec 1937 (see s. 1 and <i>Gazette</i> 24 Dec 1937 p. 2169)
Reprint in Appendix to Session Volume 1937-1938			
<i>Decimal Currency Act 1965</i>	113 of 1965	21 Dec 1965	Act other than s. 4-9: 21 Dec 1965 (see s. 2(1)); s. 4-9: 14 Feb 1966 (see s. 2(2))
<i>Health Legislation Amendment Act 1984 Pt. IX</i>	28 of 1984	31 May 1984	1 Jul 1984 (see s. 2 and <i>Gazette</i> 15 Jun 1984 p. 1629)
<i>Acts Amendment (Financial Administration and Audit) Act 1985 s. 3</i>	98 of 1985	4 Dec 1985	1 Jul 1986 (see s. 2 and <i>Gazette</i> 30 Jun 1986 p. 2255)
<i>Hospitals Amendment Act 1994 s. 18</i>	103 of 1994	11 Jan 1995	3 Feb 1995 (see s. 2 and <i>Gazette</i> 3 Feb 1995 p. 333)
<i>Financial Legislation Amendment Act 1996 s. 64</i>	49 of 1996	25 Oct 1996	25 Oct 1996 (see s. 2(1))
<i>Acts Amendment (Equality of Status) Act 2003 Pt. 28</i>	28 of 2003	22 May 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 30 Jun 2003 p. 2579)

- ² This provision was renumbered under the *Amendments Incorporation Act 1923* s. 2(2).