

Health Insurance (Approved Pathology Specimen Collection Centres) Tax Act 2000

No. 134, 2000

**Compilation No. 1**

**Compilation date:** 1 July 2016

**Includes amendments up to:** Act No. 50, 2015

**Registered:** 14 July 2016

**About this compilation**

**This compilation**

This is a compilation of the *Health Insurance (Approved Pathology Specimen Collection Centres) Tax Act 2000* that shows the text of the law as amended and in force on 1 July 2016 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Editorial changes**

For more information about any editorial changes made in this compilation, see the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act to impose a tax on the grant of an approval for a specimen collection centre under the *Health Insurance Act 1973*, and for related purposes

1 Short title

This Act may be cited as the *Health Insurance (Approved Pathology Specimen Collection Centres) Tax Act 2000*.

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

3 Definitions

In this Act, unless the contrary intention appears:

***approval*** means an approval for a specimen collection centre granted to an approved pathology authority under section 23DNBA of the *Health Insurance Act 1973*,but does not include an approval where the collection centre is on the same premises as a category GX or category GY pathology laboratory.

Note: Categories of pathology laboratory are prescribed under section 23DBA of the *Health Insurance Act 1973*.

***approved pathology authority*** has the same meaning as in the *Health Insurance Act 1973*.

4 External Territories

This Act extends to:

(aa) Norfolk Island; and

(a) the Territory of Cocos (Keeling) Islands; and

(b) the Territory of Christmas Island.

5 Imposition of tax

(1) A tax is imposed on the grant of an approval.

(2) For an approval that is granted for a period of 1 year, the tax is $1,000.

(3) For an approval that is granted for a period of less than 1 year, the tax is calculated using the formula:



where:

***approval days*** is the number of days in the period for which the approval is granted.

(4) The tax is payable by the approved pathology authority that applied for the approval.

(5) The tax is payable before the grant of the approval.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

**Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Editorial changes**

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | o = order(s) |
| am = amended | Ord = Ordinance |
| amdt = amendment | orig = original |
| c = clause(s) | par = paragraph(s)/subparagraph(s) |
| C[x] = Compilation No. x | /sub‑subparagraph(s) |
| Ch = Chapter(s) | pres = present |
| def = definition(s) | prev = previous |
| Dict = Dictionary | (prev…) = previously |
| disallowed = disallowed by Parliament | Pt = Part(s) |
| Div = Division(s) | r = regulation(s)/rule(s) |
| ed = editorial change | reloc = relocated |
| exp = expires/expired or ceases/ceased to have | renum = renumbered |
| effect | rep = repealed |
| F = Federal Register of Legislation | rs = repealed and substituted |
| gaz = gazette | s = section(s)/subsection(s) |
| LA = *Legislation Act 2003* | Sch = Schedule(s) |
| LIA = *Legislative Instruments Act 2003* | Sdiv = Subdivision(s) |
| (md) = misdescribed amendment can be given | SLI = Select Legislative Instrument |
| effect | SR = Statutory Rules |
| (md not incorp) = misdescribed amendment | Sub‑Ch = Sub‑Chapter(s) |
| cannot be given effect | SubPt = Subpart(s) |
| mod = modified/modification | underlining = whole or part not |
| No. = Number(s) | commenced or to be commenced |

Endnote 3—Legislation history

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- | --- |
| Health Insurance (Approved Pathology Specimen Collection Centres) Tax Act 2000 | 134, 2000 | 24 Nov 2000 | 24 Nov 2000 (s 2) |  |
| Health Insurance (Approved Pathology Specimen Collection Centres) Tax Amendment (Norfolk Island) Act 2015 | 50, 2015 | 26 May 2015 | Sch 1: 1 July 2016 (s 2(1) item 2) | — |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| s 4 | am No. 50, 2015 |