



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

No. 134, 2000



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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

Contents

1	Short title	1
2	Commencement	2
3	Definitions	2
4	External Territories	2
5	Imposition of tax	2



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[Assented to 24 November 2000]

The Parliament of Australia enacts:

1 Short title

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

Section 2

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:

- (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:

$$\$1,000 \times \frac{\text{Approval days}}{365}$$

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.
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*[Minister's second reading speech made in—
House of Representatives on 9 December 1999
Senate on 9 May 2000]*

(242/99)