

AMBULANCE SERVICE CONTRIBUTIONS ACT 1987

No. 108 of 1987

TABLE OF PROVISIONS

PART I

PRELIMINARY

1. Short title.
2. Commencement.
3. Interpretation.
4. Power of Governor to declare exempted municipalities.

11. Ambulance contributions payable by home-unit companies and certain joint owners.
12. Ambulance contributions payable by other owners of land.
13. Onus of establishing certain facts.
14. Assessment of amounts of ambulance contributions.

PART II

ADMINISTRATION

5. The Commissioner.
6. Delegation by Commissioner.
7. Secrecy provisions.

PART III

LIABILITY FOR AMBULANCE CONTRIBUTIONS AND ASSESSMENT OF AMBULANCE CONTRIBUTIONS

8. Liability to pay ambulance contributions.
9. Ambulance contributions payable in respect of land on which there is a principal residence.
10. Ambulance contributions payable in respect of rural land.

PART IV

PROVISIONS RELATING TO PAYMENT, COLLECTION, AND RECOVERY OF COMBINED TAX

Division 1—Preliminary

15. Application in relation to certain general matters with respect to ambulance contributions and combined tax of certain provisions of Taxation Act.

Division 2—Demands for combined tax

16. Demands for combined tax.

Division 3—Collection and recovery of combined tax

17. Collection and recovery of combined tax.

Division 4—Offences

18. Offences.

Division 5—Procedure and evidence

19. Procedure and evidence.

Division 6—Miscellaneous provisions

20. Miscellaneous provisions.

PART V

OBJECTIONS AND APPEALS

21. Objections.

22. Appeals.

23. Objection or appeal not to suspend payment or recovery of combined tax.

PART VI

MISCELLANEOUS

24. Other provisions of Taxation Act applying to ambulance contributions and combined tax.

25. Regulations.

26. Amendments of Taxation Act.

SCHEDULE 1

SCHEDULE 2

AMENDMENTS OF TAXATION ACT



AMBULANCE SERVICE CONTRIBUTIONS ACT 1987

No. 108 of 1987

AN ACT to provide for the payment of contributions by the owners of land towards the provision of ambulance services and to provide for the payment of a combined tax in relation to land tax and an ambulance contribution payable in respect of the same land and to make amendments to the Land and Income Taxation Act 1910.

[Royal Assent 20 January 1988]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

PART I

PRELIMINARY

1—This Act may be cited as the *Ambulance Service Contributions Act 1987*. Short title.

2—This Act shall commence on the day on which it receives the Royal assent. Commencement.

3—(1) In this Act, unless the contrary intention appears— Interpretation.

- “ambulance contribution” has the meaning assigned to that expression by section 8 (1);
- “ambulance services” has the meaning assigned to that expression by section 3 of the *Ambulance Service Act 1982*;
- “combined tax” has the meaning assigned to that expression by section 16 (3);
- “dwelling” means a dwelling-house, stratum flat, or unit;
- “dwelling-house” means a building constructed on land in respect of which a separate valuation made in accordance with the *Land Valuation Act 1971* is in force, being a building all or part of which is designed or adapted for occupation as a separate private residence, but does not include a stratum flat or a unit;
- “exempted municipality” means a municipality in respect of which a proclamation under section 4 (1) is in force;
- “home-unit company” means a company in which all the issued shares are owned by persons each of whom has, by virtue of his being the holder of shares in the company, an exclusive right, whether under a lease, licence, or any other form or tenure, to occupy a unit which forms part of a building or buildings on land that is owned by the company;
- “joint owners”, in relation to land, means persons who own the land either jointly or in common, and “joint owner” means one of those persons;
- “Rating Act” means the Act that prescribes the scales of land tax in respect of various classes of land for a financial year;
- “relevant financial year” means a financial year referred to in section 8 (1);
- “Taxation Act” means the *Land and Income Taxation Act 1910*;
- “unexempted municipality” means a municipality other than an exempted municipality;

“unit” means—

- (a) in relation to a building constructed on land owned by a home-unit company—a flat which a person has an exclusive right, whether under a lease or licence, to occupy by virtue of his being the holder, whether alone or jointly or in common with one or more other persons, of shares in the company; or
- (b) in relation to a building constructed on land owned by 2 or more joint owners—a flat which a person has an exclusive right to occupy by virtue of his having an interest in the land as a joint owner and also of having entered into an agreement or arrangement with the other joint owner or owners whereby an exclusive right to occupy the flat is conferred on him,

but does not include a stratum flat.

(2) For the purposes of this Act, a person shall be treated as having an exclusive right to occupy a unit notwithstanding that he may have let the unit or part of the unit to another person or that he shares the occupation of the unit with one or more other persons.

(3) Where in this Act an expression that is defined in section 2 (1) of the Taxation Act is used, that expression shall, subject to this Act and unless the contrary intention appears, be so defined for the purposes of this Act.

4—(1) The Governor may, by proclamation, declare a municipality to be an exempted municipality for the purposes of this Act in relation to the relevant financial year specified in the proclamation.

Power of Governor to declare exempted municipalities.

(2) Where a municipality is declared to be an exempted municipality by proclamation under subsection (1), none of the land in that municipality is subject to an ambulance contribution under this Act in relation to the relevant financial year specified in the proclamation.

PART II

ADMINISTRATION

The
Commissioner.

5—(1) The Commissioner shall have the administration of this Act.

(2) The Commissioner may perform the functions of a State taxation officer under Part IIIA of the *Taxation Administration Act 1953* of the Commonwealth.

Delegation by
Commissioner.

6—(1) The Commissioner may, by instrument in writing, delegate to an employee within the meaning of the *Tasmanian State Service Act 1984* the performance and exercise of such of his functions and powers under this Act (other than this power of delegation) as are specified in the instrument of delegation.

(2) The Commissioner may, by instrument in writing, revoke wholly or in part or vary a delegation made by him under this section.

(3) A function or power, the performance or exercise of which has been delegated under this section, may, while the delegation remains unrevoked, be performed or exercised from time to time in accordance with the terms of the delegation.

(4) A delegation under this section may be made subject to such conditions or limitations as to the performance or exercise of any of the functions or powers delegated, or as to time or circumstance, as are specified in the instrument of delegation.

(5) Notwithstanding any delegation made by him under this section, the Commissioner may continue to perform or exercise all or any of the functions or powers delegated.

(6) Any act or thing done by or to a delegate while acting in the exercise of a delegation under this section shall have the same force and effect as if the act or thing had been done by or to the Commissioner and shall be deemed to have been done by or to the Commissioner.

(7) An instrument purporting to be signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be received in evidence as if it were an instrument executed by the Commissioner and, until the contrary is proved, shall be deemed to be an instrument signed by a delegate of the Commissioner under this section.

(8) If the Commissioner dies, or ceases to hold, or is suspended from, office, any delegation made by him under this section shall be deemed to continue in force according to its tenor until it is revoked or varied under this section.

7—A person shall not divulge or communicate information that is or was acquired by him by reason of his being, or having been, employed in, or in connection with, the administration of this Act, except—

Secrecy provisions.

- (a) with the consent of the person from whom the information was obtained;
- (b) in connection with the administration of this Act;
- (c) to an officer of the Commonwealth, or of a State or Territory of the Commonwealth, employed in the administration of laws relating to taxation; or
- (d) for the purpose of legal proceedings under this Act or under the provisions of the Taxation Act as those provisions apply as provided under sections 14 (2), 15, 17, 18 (1), 19, 20, and 24.

Penalty: Fine not exceeding 10 penalty units.

PART III

LIABILITY FOR AMBULANCE CONTRIBUTIONS AND ASSESSMENT OF AMBULANCE CONTRIBUTIONS

8—(1) A person who, being the owner of any land in an unexempted municipality, is liable to pay land tax that is leviable and payable under the Taxation Act in respect of that land for the financial year that commenced on 1st July 1987 or a subsequent financial year is liable to pay to the Commissioner a contribution, as provided by this Act, in respect of the provision of ambulance services in the State (in this Act referred to as “an ambulance contribution”).

Liability to pay ambulance contributions.

(2) The reference to “this Act”, where firstly occurring, in subsection (1) includes, unless the contrary intention appears, a reference to the provisions of the Taxation Act that apply as provided under sections 14 (2), 15, 17, 18 (1), 19, 20, and 24.

9—(1) Where—

- (a) land tax is leviable and payable under the Taxation Act for a relevant financial year in respect of a parcel of land in an unexempted municipality; and

Ambulance contributions payable in respect of land on which there is a principal residence.

- (b) the amount of land tax so leviable and payable is calculated, whether in respect of the whole or part of that parcel of land, in accordance with the principal residence scale under the Rating Act for that financial year,

the ambulance contribution payable for that financial year in respect of that parcel of land is—

- (c) \$20, where—

(i) the dwelling-house constructed on that parcel of land and occupied as a principal residence on 1st July in that financial year is occupied by only one person and is not used for a purpose other than as a principal residence; and

(ii) that parcel of land is used only for bona fide domestic purposes in connection with that dwelling-house; or

- (d) \$40, in any other case.

- (2) Where—

(a) land tax is leviable and payable under the Taxation Act for a relevant financial year in respect of a stratum flat in an unexempted municipality; and

(b) the amount of land tax so leviable and payable is calculated, whether in respect of the whole or part of that stratum flat, in accordance with the principal residence scale under the Rating Act for that year,

the ambulance contribution payable for that financial year in respect of that stratum flat is—

(c) \$20, where that stratum flat is occupied as a principal residence on 1st July in that financial year by only one person and is not used for a purpose other than as a principal residence; or

- (d) \$40, in any other case.

- (3) Where—

(a) land tax is leviable and payable under the Taxation Act for a relevant financial year in respect of several parcels of land or several stratum flats in an unexempted municipality owned by the same person; and

- (b) the amount of land tax so leviable and payable is calculated in respect of those parcels of land or stratum flats in accordance with the principal residence scale under the Rating Act for that financial year,

the ambulance contribution payable for that financial year in respect of those parcels of land or stratum flats is \$40.

(4) In this section, “the principal residence scale” means the scale of land tax in respect of land on which there is a principal residence or in respect of a stratum flat that is a principal residence.

10—Where land tax is leviable and payable under the Taxation Act for a relevant financial year in respect of land in an unexempted municipality that is rural land for the purposes of that Act—

Ambulance contributions payable in respect of rural land.

- (a) where that land consists of a single parcel, or consists of several parcels, owned by a single owner, the ambulance contribution payable for that financial year in respect of that land by that owner is \$40; or
- (b) where that land consists of parcels of rural land in respect of which 2 or more persons are jointly and severally liable, pursuant to section 12C (1) of the Taxation Act, for the full payment of land tax payable in respect of those parcels, the ambulance contribution payable for that financial year in respect of that land by those persons is \$40.

11—(1) Where land tax is leviable and payable under the Taxation Act for a relevant financial year in respect of land in an unexempted municipality owned by a home-unit company or by 2 or more joint owners, being land—

Ambulance contributions payable by home-unit companies and certain joint owners.

- (a) in respect of which a separate valuation made in accordance with the *Land Valuation Act 1971* is in force; and
- (b) on which there is constructed a building that contains, or buildings that comprise or contain, 2 or more units (in this section referred to as “the relevant units”),

the ambulance contribution payable for that financial year in respect of that land by the home-unit company or joint owners shall be in accordance with subsection (2).

(2) For the purposes of subsection (1), the ambulance contribution payable for a relevant financial year in respect of land in an unexempted municipality is an amount equal to the product obtained by multiplying the number of the relevant units by \$40, less an amount of \$20 in respect of each of the relevant units that is occupied by only one person on 1st July in that financial year.

Ambulance contributions payable by other owners of land.

12—(1) Subject to subsection (4), where land tax is leviable and payable under the Taxation Act for a relevant financial year in respect of land in an unexempted municipality, being both land to which section 9, 10, or 11 does not apply and land which, on 1st July in that financial year, is improved land, an ambulance contribution is payable, in accordance with the scale prescribed by subsection (3), by the owner of the land.

(2) For the purposes of this section, “improved land” means land—

- (a) on which there is a dwelling, whether or not the dwelling is occupied; or
- (b) that is developed to such an extent that a business may be conducted on it, whether on its own account or in conjunction with some other business, and whether or not such a business is actually being conducted on the land.

(3) The following is the scale for the purposes of subsection (1):—

Where the land value of the land—	Amount of ambulance contribution
	\$
Does not exceed \$25 000.....	40.00
Exceeds \$25 000 but does not exceed \$50 000.....	80.00
Exceeds \$50 000 but does not exceed \$75 000.....	160.00
Exceeds \$75 000.....	320.00

(4) The amount of the ambulance contribution payable under this section by the owner of several parcels of improved land shall be calculated, in accordance with the scale prescribed by subsection (3), on the aggregate of the land values of those parcels.

13—(1) Where it is represented as a fact that, on 1st July in a relevant financial year, a dwelling-house constructed on a particular parcel of land, or a stratum flat, is occupied by only one person—

Onus of establishing certain facts.

- (a) the onus of establishing that fact to the satisfaction of the Commissioner shall, for the purposes of this Act, be on the owner of the parcel of land or stratum flat; and
- (b) unless and until the owner of that parcel of land or stratum flat establishes that fact to the satisfaction of the Commissioner, the Commissioner may, notwithstanding any other provision of this Act or a provision of the Taxation Act that applies as provided under section 14 (2), 15, 17, 18 (1), 19, 20, or 24, assess the ambulance contribution payable for that financial year in respect of that parcel of land or stratum flat as if the dwelling-house or the stratum flat were not so occupied by only one person.

(2) Where it is represented as a fact that, on 1st July in a relevant financial year, any of the units owned by a home-unit company or by 2 or more joint owners is occupied by only one person—

- (a) the onus of establishing that fact to the satisfaction of the Commissioner shall, for the purposes of this Act, be on the home-unit company or joint owners; and
- (b) unless and until that home-unit company establishes, or those joint owners establish, that fact to the satisfaction of the Commissioner, the Commissioner may, notwithstanding any other provision of this Act or a provision of the Taxation Act that applies as mentioned in subsection (1) (b), assess the ambulance contribution payable for that financial year in respect of those units as if none of them were so occupied.

14—(1) The Commissioner may, where a person is liable to pay an ambulance contribution under this Act, make an assessment of the amount of that contribution.

Assessment of amounts of ambulance contributions.

(2) The provisions of sections 128, 130, and 131 of the Taxation Act apply to and in relation to matters with respect to an assessment referred to in subsection (1) as if those provisions were amended in accordance with Part I of Schedule 1.

PART IV

PROVISIONS RELATING TO PAYMENT, COLLECTION, AND RECOVERY OF COMBINED TAX

Division 1—Preliminary

Application in relation to certain general matters with respect to ambulance contributions and combined tax of certain provisions of Taxation Act.

15—The provisions of sections 2, 5, 8, 14, 15, 16, 17, 18, 19, 20, and 21 of the Taxation Act apply to and in relation to certain general matters with respect to ambulance contributions and combined tax as if those provisions were amended in accordance with Part II of Schedule 1.

Division 2—Demands for combined tax

Demands for combined tax.

16—(1) Where a person is liable to pay both land tax under the Taxation Act and an ambulance contribution under this Act for a relevant financial year, the Commissioner shall forward by post a demand to that person specifying—

- (a) the respective amounts of the land tax and ambulance contribution payable by that person;
- (b) the place where the total amount payable by that person is to be paid; and
- (c) the hours of the day between which such a payment is to be made.

(2) For the purposes of subsection (1) (b), “the total amount payable” means the amount obtained by adding together the respective amounts of the land tax and ambulance contribution payable for the relevant financial year.

(3) The total amount that is stated in a demand under subsection (1) as the amount payable by a person is in this Act referred to as “a combined tax”.

(4) A demand under subsection (1) shall be deemed to be a demand under section 174 of the Taxation Act and the provisions of subsections (2) to (4) of that section apply to and in relation to such a demand as if those provisions were amended in accordance with Part III of Schedule 1.

(5) Where the Commissioner is required to post a demand under subsection (1), the part of the combined tax specified in that demand that relates to land tax ceases to be payable independently under the Taxation Act and is payable only as part of the combined tax as provided by the Taxation Act, as the provisions of that Act apply as provided under sections 14 (2), 15, 17, 18 (1), 19, 20, and 24.

Division 3—Collection and recovery of combined tax

17—The provisions of Division II of Part VIII of the Taxation Act apply to and in relation to the collection and recovery of a combined tax as if those provisions were amended in accordance with Part III of Schedule 1. Collection and recovery of combined tax.

Division 4—Offences

18—(1) The provisions of Division I of Part XI of the Taxation Act (other than sections 196 and 197) apply to and in relation to the acts and omissions to which this section applies as if those provisions were amended in accordance with Part IV of Schedule 1. Offences.

(2) The acts and omissions to which this section applies are those acts and omissions that, by virtue of this section and the application of the provisions of the Taxation Act made by this Act, constitute offences by a person against that Act.

Division 5—Procedure and evidence

19—The provisions of Division II of Part XI of the Taxation Act (other than sections 204 and 205) apply to and in relation to the procedure and evidence in relation to matters arising under this Act and the provisions of the Taxation Act as if those provisions were amended in accordance with Part V of Schedule 1. Procedure and evidence.

Division 6—Miscellaneous provisions

Miscellaneous provisions.

20—The provisions of sections 220, 227, 228, 229, and 230 of the Taxation Act apply to and in relation to the various matters specified in those sections as if those provisions were amended in accordance with Part VI of Schedule 1.

PART V

OBJECTIONS AND APPEALS

Objections.

21—(1) A person who is dissatisfied with an assessment made by the Commissioner, or a decision of the Commissioner, under this Act may, within 60 days after the date of service of the notice of assessment or the notice of the decision, lodge an objection in writing with the Commissioner against the assessment or decision stating fully and in detail the grounds of the objection.

(2) As soon as practicable after an objection is lodged with him under subsection (1), the Commissioner shall consider the objection and may confirm, vary, or rescind the assessment or decision, and shall serve on the person who lodged the objection written notice of his decision.

(3) The Commissioner may, for the purposes of making a decision under subsection (2), obtain from the Valuer-General advice on any matter relating to any land.

Appeals.

22—(1) Where a person is dissatisfied with a decision of the Commissioner under section 21 (2), he may, within 60 days after receiving notice of that decision, appeal to the Supreme Court.

(2) A copy of a notice of appeal under this section shall be served on the Commissioner.

(3) The person referred to in subsection (1) shall be limited, on the hearing of an appeal under this section, to the grounds stated in his objection.

(4) If the assessment of a person referred to in subsection (1) has been reduced on objection, the reduced assessment shall be the assessment appealed against under this section.

(5) On the hearing of an appeal under this section, the Supreme Court may—

(a) confirm, vary, or quash the assessment or decision as it thinks just; and

(b) make such incidental or ancillary orders as it thinks necessary or expedient.

(6) Subject to this section, an appeal under this section may be instituted, heard, and determined in accordance with the rules of court of the Supreme Court.

(7) An assessment made by the Commissioner under this Act is not open to challenge in legal proceedings except by way of objection or appeal under this section.

23—(1) An obligation to pay or a right to recover any combined tax is not suspended by an objection or appeal under this Act.

Objection or appeal not to suspend payment or recovery of combined tax.

(2) If an assessment under this Act is altered upon an objection or appeal, a due adjustment shall be made and, where the assessment is increased, an additional amount of combined tax becomes payable in accordance with the increase and, where the assessment is decreased, the Commissioner shall refund any amount overpaid.

PART VI

MISCELLANEOUS

24—A provision of the Taxation Act, other than one applying as provided elsewhere in this Act, applies, so far as it is relevant and with any necessary modifications, to and in relation to an ambulance contribution or combined tax in the same way as that provision applies to and in respect of land tax.

Other provisions of Taxation Act applying to ambulance contributions and combined tax.

25—The Governor may make regulations for the purposes of this Act.

Regulations.

Amendments of
Taxation Act.

26—The Taxation Act* is amended in the manner specified in Schedule 2.

* 1 Geo. V No. 47. For this Act, as amended to 1959, see the Reprint of Statutes (1826-1959), Vol. 3, p.225. Subsequently amended by No. 39 of 1960, No. 41 of 1961, No. 55 of 1965, No. 80 of 1971, No. 75 of 1973, No. 74 of 1976, No. 85 of 1977, No. 72 of 1978, No. 55 of 1979, Nos. 9 and 78 of 1982, No. 60 of 1983, and Nos. 29 and 55 of 1984.

SCHEDULE 1

Section 14 (2)

PART I

Section	Amendment
Section 128 (1)	<p>(a) Insert “made by him under the <i>Ambulance Service Contributions Act 1987</i>” after “assessment”, where firstly occurring; and</p> <p>(b) Omit “tax may have been paid in respect of the assessment”, substitute “there may have been paid the combined tax payable as a result of that assessment and an assessment under this Act”.</p>
Section 128 (2)	<p>(a) Omit “his assessment”, substitute “an assessment under the <i>Ambulance Service Contributions Act 1987</i>”;</p> <p>(b) Omit “tax”, substitute “combined tax”; and</p> <p>(c) Insert “and an assessment under this Act” after “that assessment”.</p>
Section 128 (3)	<p>(a) Insert “under the <i>Ambulance Service Contributions Act 1987</i>” after “an assessment”;</p> <p>(b) Omit “tax”, substitute “combined tax”; and</p> <p>(c) Insert “and an assessment under this Act” after “that assessment”.</p>
Section 128 (4)	<p>(a) Insert “under the <i>Ambulance Service Contributions Act 1987</i>” after “an assessment”;</p> <p>(b) Omit “tax”, substitute “combined tax”;</p> <p>(c) Insert “and an assessment under this Act” after “amended assessment”; and</p> <p>(d) Omit “the assessment”, where twice occurring, substitute “the first-mentioned assessment”.</p>
Section 128 (5)	<p>(a) Insert “under the <i>Ambulance Service Contributions Act 1987</i>” after “his assessment”;</p> <p>(b) Omit “tax”, substitute “combined tax”;</p> <p>(c) Insert “and an assessment under the <i>Ambulance Service Contributions Act 1987</i>” after “that assessment”; and</p> <p>(d) Omit “the assessment”, substitute “the first-mentioned assessment”.</p>
Section 128 (6)	<p>(a) Insert “under the <i>Ambulance Service Contributions Act 1987</i>” after “any assessment”;</p> <p>(b) Omit “or review”, wherever occurring, substitute “under that Act”; and</p> <p>(c) Insert “under that Act” after “objection”.</p>
Section 128 (7) (a)	Insert “or the <i>Ambulance Service Contributions Act 1987</i> ” after “Act”.
Section 128 (7) (b)	Insert “under this Act or the <i>Ambulance Service Contributions Act 1987</i> ” after “assessment”.
Section 128 (9)	Omit “tax”, substitute “combined tax”.

Section	Amendment
Section 128 (10)	(a) Omit “amended assessment”, substitute “assessment under the <i>Ambulance Service Contributions Act 1987</i> that is amended under this section”; and (b) Omit “this Act”, substitute “that Act”.
Section 128	Add the following subsection after subsection (10):— (11) A reference in this section to an assessment under this Act includes a reference to such an assessment that is amended under this section.
Section 130	(a) Insert “under this Act and any assessment is made under the <i>Ambulance Service Contributions Act 1987</i> ” after “made”; and (b) Omit “tax”, substitute “combined tax pursuant to those assessments”.
Section 131	(a) Insert “under the <i>Ambulance Service Contributions Act 1987</i> ” after “assessment”; and (b) Insert “or that Act” after “Act”.

PART II

Section 15

Section 2 (1)	Insert the following definition after the definition of “allowable deduction”:— “ambulance contribution” has the meaning assigned to that expression by section 8 (1) of the <i>Ambulance Service Contributions Act 1987</i> ;
Section 2 (1), definition of “assessment”	Insert “land” before “tax”, where secondly occurring.
Section 2 (1)	Insert the following definition after the definition of “child”:— “combined tax” has the meaning assigned to that expression by section 16 (3) of the <i>Ambulance Service Contributions Act 1987</i> ;
Section 2 (1), definition of “taxpayer”	Omit “under this Act to pay land tax in respect thereof”, substitute “, pursuant to this Act and the <i>Ambulance Service Contributions Act 1987</i> , to pay any combined tax in respect of that land”.
Section 5	Insert “and the <i>Ambulance Service Contributions Act 1987</i> ” after “Act”, where secondly occurring.

Section	Amendment
Section 8 (1)	(a) Omit "and section nine"; and (b) Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 8	Omit subsections (1A) and (1B), substitute the following subsection:— (1A) An officer shall not be required to produce in court a return, an assessment under this Act or the <i>Ambulance Service Contributions Act 1987</i> , or a notice of assessment, except where it is necessary to do so for the purpose of carrying into effect the provisions of this Act or the <i>Ambulance Service Contributions Act 1987</i> .
Section 8 (2)	(a) Omit from paragraph (a) "incomes of any taxpayers thereunder", substitute " <i>Ambulance Service Contributions Act 1987</i> "; (b) Omit paragraphs (b) and (d); and (c) Omit " <i>Deceased Persons' Estates Duties Act 1931</i> ", substitute " <i>Ambulance Service Contributions Act 1987</i> ".
Section 8 (3)	Omit "subsections (1A) and (1B) hereof", substitute "subsection (1A) and section 7 of the <i>Ambulance Service Contributions Act 1987</i> ".
Section 14	(a) Omit "land tax thereon", substitute "combined tax in respect of the land"; and (b) Omit "the tax", substitute "that combined tax".
Section 15	Insert "combined" before "tax", wherever occurring.
Section 16 (1)	Omit "land tax under this Act", where twice occurring, substitute "any combined tax".
Section 16 (2)	(a) Omit "land tax", substitute "combined tax"; (b) Omit "each such assessment", substitute "the respective assessments under this Act and the <i>Ambulance Service Contributions Act 1987</i> relating to that combined tax"; and (c) Omit "assessment", where secondly occurring, substitute "assessments".
Section 16 (4)	Insert "and the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 16 (5)	(a) Omit "land tax", where firstly occurring, substitute "any combined tax"; (b) Omit "land tax", where secondly occurring, substitute "combined tax"; and

Section	Amendment
	(c) Omit "such land tax", substitute "that combined tax".
Section 16 (6)	(a) Omit "land tax", substitute "any combined tax"; and (b) Omit "such tax", substitute "that combined tax".
Section 17 (1)	Insert "and the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 18	Insert "who is liable to pay any combined tax" after "taxpayer".
Section 19	(a) Omit "the tax in respect of such land", substitute "any combined tax in respect of that land"; and (b) Omit "land tax", where twice occurring, substitute "combined tax".
Section 20	Omit "land tax", substitute "any combined tax".
Section 21	Omit "land tax", substitute "combined tax".

PART III

Sections 16 (4) and 17

Section 170 (1)	Omit "Land", substitute "Combined".
Section 171	(a) After "Act", insert "and the <i>Ambulance Service Contributions Act 1987</i> "; and (b) Omit paragraph (a).
Section 172	Omit "Land tax and income tax", substitute "Any combined tax".
Section 173	Omit "taxes under this Act", substitute "any combined tax".
Section 174	Omit subsection (1).
Section 174 (2)	Omit "any such demand", substitute "a demand under section 16 (1) of the <i>Ambulance Service Contributions Act 1987</i> for the payment of combined tax".
Section 174 (3)	Insert "combined" before "tax".
Section 174 (4)	(a) Omit "land", where twice occurring, substitute "combined"; (b) Omit "in writing, mentioned in subsection (1) of this section", substitute "referred to in subsection (2)"; and (c) Omit "this Act", substitute "the <i>Ambulance Service Contributions Act 1987</i> ".
Section 175	Omit "land tax or income tax", substitute "combined tax".

Section	Amendment
Section 176	<p>(a) Omit "the land tax or income tax, or any additional tax payable on an assessment or an amended assessment", substitute "any combined tax, or any additional combined tax payable on an assessment made under this Act or the <i>Ambulance Service Contributions Act 1987</i> or amended under this Act";</p> <p>(b) Omit "additional land tax or income tax", where firstly occurring, substitute "an additional amount of combined tax"; and</p> <p>(c) Omit "additional land tax or income tax", where secondly occurring, substitute "additional amount of combined tax".</p>
Section 178	<p>(a) Omit "land tax or income tax", substitute "combined tax"; and</p> <p>(b) Insert "and the <i>Ambulance Service Contributions Act 1987</i>" after "1910".</p>
Section 179	<p>(a) Omit "land tax or income tax", substitute "combined tax"; and</p> <p>(b) Omit "this Act", substitute "the <i>Ambulance Service Contributions Act 1987</i>".</p>
Section 180	Insert "combined" before "tax", where twice occurring.
Section 181 (1) (c) ..	Insert "combined" before "tax".
Section 182	Omit "land tax or income tax", substitute "combined tax".
Section 183	<p>(a) Omit "land tax or income tax", where firstly occurring, substitute "combined tax"; and</p> <p>(b) Omit "land tax or income tax", where secondly occurring, substitute "any combined tax".</p>
Section 184	Omit "land tax or income tax", substitute "combined tax".
Section 185	Insert "any combined" before "tax".
Section 186	Omit "land tax or income tax", substitute "combined tax".
Section 187 (1)	Omit "land tax or income tax", substitute "any combined tax".
Section 187 (2)	Insert "any combined" before "tax".
Section 188	Omit "The land", substitute "A combined".
Section 189	(a) Omit "the land", substitute "any combined"; and

Section	Amendment
	(b) Omit "taxes", where twice occurring, substitute "the combined tax".
Section 190	(a) Omit "land taxes", substitute "combined tax"; and (b) Omit "the said taxes", substitute "that combined tax".
Section 191	(a) Omit "the said taxes", substitute "any combined tax"; (b) Insert "the combined" after "amount of"; and (c) Insert "and the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 192	Omit "taxes", substitute "combined tax".

PART IV

Section 18 (1)

Section 195 (1) (a) ..	Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 195 (3)	Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 198	(a) Insert "under this Act or the <i>Ambulance Service Contributions Act 1987</i> " after "taxation"; and (b) Insert "the combined" before "tax payment".
Section 198A (1) (a) .	Omit subparagraph (i), substitute the following subparagraph:— (i) a person who is required to pay a combined tax has received the benefit of a rebate or refund of the amount of land tax or ambulance contribution forming part of that combined tax, being a rebate or refund in accordance with a provision of this Act or the <i>Ambulance Service Contributions Act 1987</i> or of a provision of the Act which fixes the scale or scales of that land tax for that financial year; or
Section 198A (1) (a) (ii)	Insert "the part of a combined tax consisting of" before "the land tax".
Section 198A (1) (b) (ii)	Insert "that forms part of the combined tax" after "land tax".

Section	Amendment
Section 199	Omit "tax", substitute "combined tax or other tax".
Section 200	(a) Insert "or any other person" after "officer"; and (b) Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act".

PART V

Section 19

Section 206	Insert "or by the Commissioner or any other person under the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 207	Insert "for the purposes of this Act or the <i>Ambulance Service Contributions Act 1987</i> " after "by him".
Section 208	Insert "or by or on behalf of the Commissioner or any other person under the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 209	(a) Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act", where firstly occurring; and (b) Insert "or by the Commissioner or any other person under the <i>Ambulance Service Contributions Act 1987</i> " after "Act", where secondly occurring.
Section 210 (1)	Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 210 (2)	Insert "or by the Commissioner or any other person under the <i>Ambulance Service Contributions Act 1987</i> " after "Act".
Section 212 (1)	Insert "under this Act or the <i>Ambulance Service Contributions Act 1987</i> " after "assessment", where thirdly occurring.
Section 212 (2)	(a) Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act", where secondly and thirdly occurring; and (b) Insert "under this Act or under the <i>Ambulance Service Contributions Act 1987</i> " after "assessment".
Section 212 (4)	(a) Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act"; and (b) Insert "or any other person" after "officers".
Section 212 (8)	(a) Omit "land tax or income tax", substitute "any combined tax"; and (b) Insert "or the <i>Ambulance Service Contributions Act 1987</i> " after "Act".

Section	Amendment
	PART VI
	Section 20
Section 220	Omit “, pays any tax”, substitute “and the <i>Ambulance Service Contributions Act 1987</i> , pays any combined tax”.
Section 227	Insert “and the <i>Ambulance Service Contributions Act 1987</i> ” after “Act”, where twice occurring.
Section 228	Omit “land tax or income tax”, substitute “combined tax”.
Section 229	Insert “or the <i>Ambulance Service Contributions Act 1987</i> ” after “Act”.
Section 230	(a) Omit “or any other officer”, substitute “, any other officer, or other person”; and (b) Omit “a tax”, substitute “any combined tax”.

SCHEDULE 2

Section 26

AMENDMENTS OF TAXATION ACT

1—Section 2 (1) is amended by inserting the following definition after the definition of “child”:

“combined tax” has the meaning assigned to that expression by section 16 (3) of the *Ambulance Service Contributions Act 1987*;

2—Section 18 is amended by omitting “Treasurer” and substituting “Commissioner”.

3—Section 172 is amended by omitting “or the prescribed persons”.

4—Section 174 is amended as follows:

(a) by omitting subsection (1) and substituting the following subsections:

(1) Where a person is liable to pay land tax under this Act for a financial year in respect of any land but is not liable to pay an ambulance contribution under the *Ambulance Service Contributions Act 1987* for that financial year in respect of that land, the Commissioner shall forward by post a demand to that person specifying—

(a) the amount of the land tax payable by him;

(b) the place where that amount is to be paid; and

(c) the hours of the day between which such a payment is to be made.

(1A) The Commissioner may, for the purposes of subsection (1), use the form of demand that is used by him for the purposes of section 16 of the *Ambulance Service Contributions Act 1987* in relation to the collection of a combined tax and, if he does so, the following provisions apply to and in relation to the form of demand that is so used for the purposes of subsection (1):

(a) the amount of ambulance contribution required to be shown on the form as due from a taxpayer shall be shown as a nil amount;

(b) such amendments as the Commissioner considers necessary shall be made to that form.

(b) by omitting from subsection (2) “or collector”;

(c) by omitting from subsection (2) “the collector” and substituting “the Commissioner”;

(d) by omitting from subsection (3) “collector issuing the notice” and substituting “Commissioner”;

(e) by omitting from subsection (4) “or collector”.

5—Section 177 is repealed.

6—Section 193 is amended by adding the following subsection after subsection (2):—

(3) Regulations made under subsection (1) may make provision for or with respect to matters arising under this Act in relation to combined taxes.