

2. In the case of a mutual life assurance company, the rates of tax shall be—
 (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Forty-eight pence; and
 (b) for every £1 of the remainder of the taxable income—Sixty pence.
3. In the case of a life assurance company other than a mutual life assurance company, the rates of tax shall be—
 (a) for every £1 of so much of the mutual income of the company, as defined in sub-section (1A.) of section one hundred and sixty c of the *Income Tax Assessment Act 1936-1948*, as does not exceed Five thousand pounds—Forty-eight pence;
 (b) for every £1 of the remainder of the mutual income of the company, as so defined—Sixty pence;
 (c) for every £1 of so much of the taxable income of the company, other than mutual income as so defined, as does not exceed the amount by which the mutual income of the company, as so defined, is less than Five thousand pounds—Sixty pence; and
 (d) for every £1 of that part of the taxable income to which none of the preceding sub-paragraphs of this paragraph applies—Seventy-two pence.
4. For every £1 of that portion of the taxable income which has not been distributed as dividends, on which the company is liable, in pursuance of Part IIIA. of the *Income Tax Assessment Act 1936-1948*, to pay further tax, the rate of further tax shall be Twenty-four pence.
5. For every £1 of interest in respect of which a company is liable, in pursuance of sub-section (1.) of section one hundred and twenty-five of the *Income Tax Assessment Act 1936-1948*, to pay income tax, the rate of tax shall be Seventy-two pence.

TUBERCULOSIS.

No. 46 of 1948.

An Act to provide for Medical Services in respect of Tuberculosis, and for other purposes.

[Assented to 25th November, 1948.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

- Short title.** 1. This Act may be cited as the *Tuberculosis Act 1948*.
- Commencement.** 2. Sections three and nine of this Act shall come into operation on a date to be fixed by proclamation and the remaining sections of this Act shall come into operation on the day on which this Act receives the Royal Assent.
- Repeal.** 3. The *Tuberculosis Act 1945* and the *Tuberculosis Act 1946* are repealed.
- Definitions.** 4. In this Act, unless the contrary intention appears—
 “the Council” means the Advisory Council established under this Act;
 “the Director-General” means the Director-General of Health of the Commonwealth;
 “tuberculosis” means tuberculous disease, in whatever form, which has not been arrested.

5.—(1.) The Governor-General may enter into an arrangement with the Governor of a State for the provision by the State, subject to agreed conditions, of services and facilities for the diagnosis, treatment and control of tuberculosis. Arrangements
with States.

(2.) Any arrangement entered into under this section may provide for the reimbursement of the State by the Commonwealth in respect of—

- (a) capital expenditure by the State on or after the first day of July, One thousand nine hundred and forty-eight, in the provision by the State of land and buildings for use in the diagnosis, treatment and control of tuberculosis and in the erection and improvement of buildings and the provision of furnishings, equipment and plant for such use ; and
- (b) the net maintenance expenditure by the State in any financial year after the year which ended on the thirtieth day of June, One thousand nine hundred and forty-eight, in relation to the diagnosis, treatment and control of tuberculosis, to an extent not exceeding the amount by which that expenditure is in excess of the net maintenance expenditure in relation to the diagnosis, treatment and control of tuberculosis incurred by the State during that last-mentioned year.

(3.) Any arrangement entered into under this section which provides for the reimbursement of the State by the Commonwealth in respect of any expenditure referred to in the last preceding subsection shall provide—

- (a) for information to be supplied to the Minister by such persons, at such times and in such manner and form as he requires in order to enable him to determine whether any such expenditure should be approved by him ; and
- (b) that any such expenditure shall be subject to the approval of the Minister before that expenditure is reimbursed to the State by the Commonwealth.

(4.) For the purposes of this section, net maintenance expenditure by the State in any financial year shall not include any payment by that State by way of allowances to, or in respect of, sufferers from tuberculosis and their dependants, and the amount of any net maintenance expenditure shall be arrived at after taking into account—

- (a) payments for that year by the Commonwealth to the State, under the agreement entered into under the *Hospital Benefits Act 1945-1947*, at the Commonwealth Hospital Benefits Expenditure Rate for Public Wards in respect of beds occupied by sufferers from tuberculosis ;
- (b) payments for that year by the Commonwealth to the State under sections four and five of the *Tuberculosis Act 1945-1946* ;

- (c) payments by the Commonwealth to the State, on behalf of approved hospital authorities, under section fourteen of the *Pharmaceutical Benefits Act 1947*, in respect of the supply during that year of pharmaceutical benefits for the treatment of tuberculosis ; and
 - (d) any other amounts received during that year by the State, or by any institution upon the maintenance of which any part of that expenditure has been incurred, from, or in respect of, patients treated for tuberculosis.
- (5.) Any arrangement entered into under this section shall provide—
- (a) that any assets acquired by the State the cost, or part of the cost, of which has been reimbursed to the State under the arrangement shall not, without the approval of the Minister, be used otherwise than for the diagnosis, treatment and control of tuberculosis ; and
 - (b) for the indemnification of the Commonwealth—
 - (i) against payment by way of compensation for property the cost of which has been reimbursed to the State by the Commonwealth under the arrangement in the event of the acquisition of that property by the Commonwealth ; and
 - (ii) where the cost of the property was reimbursed in part to the State by the Commonwealth under the arrangement—against payment by way of compensation proportionate to the cost so reimbursed to the State in the event of the acquisition of that property by the Commonwealth.

Powers of
Director-
General.

6. The Director-General may, subject to the direction of the Minister—

- (a) take steps for the establishment or taking over and conduct of hospitals, sanatoria, laboratories, diagnostic centres, after-care, radiological and other units and clinics for the diagnosis, treatment and control of tuberculosis ;
- (b) arrange for the provision of scholarships for the post graduate study of tuberculosis ;
- (c) provide facilities for—
 - (i) the examination of persons suffering from, or suspected to be suffering from, tuberculosis ;
 - (ii) the medical care of persons affected by tuberculosis ;
 - (iii) the dissemination of information as to the steps necessary to prevent the spread of tuberculosis ; and
 - (iv) the after-care and rehabilitation of sufferers from tuberculosis ; and

- (d) conduct, assist and provide for research, investigations, experiments, studies and training in relation to the detection and diagnosis of tuberculosis and the treatment and after-care of sufferers from tuberculosis.

7. Subsidies, approved by the Minister, may be paid by the Commonwealth to universities or other institutions for the purposes of— Provision of subsidies.

- (a) promoting and assisting investigation and research ; and
 (b) developing courses of training in branches of medical science, in relation to the diagnosis, treatment and control of tuberculosis.

8.—(1.) For the purposes of this Act there shall be an Advisory Council, which shall consist of a Chairman and such other members, not exceeding eleven, as are appointed by the Governor-General. Advisory Council.

(2.) The Director-General shall be the Chairman of the Council.

(3.) In the absence of the Director-General from any meeting of the Council a person nominated by the Director-General shall act as Chairman.

(4.) The functions of the Council shall be to advise the Minister with respect to—

- (a) the measures to be adopted in relation to the prevention, diagnosis and control of tuberculosis ;
 (b) the provision of standards for equipment and apparatus for use in relation to the prevention, diagnosis, treatment and control of tuberculosis ;
 (c) the standard of training of personnel required for the detection of tuberculosis and the treatment and after-care of sufferers from tuberculosis ;
 (d) the standards of hospitals and sanatoria used in the treatment of tuberculosis ;
 (e) the after-care of sufferers from tuberculosis ; and
 (f) any other matters in relation to tuberculosis which are referred to the Council by the Minister or the Director-General.

(5.) The Council shall meet at such times and places as are determined by the Director-General and notified by him to the members.

(6.) The Council shall not proceed to the conduct of business at a meeting unless there is present a majority of the members including the Chairman or a person nominated under sub-section (3.) of this section to act as Chairman.

(7.) Members of the Council, other than members who are officers of the public service of the Commonwealth or a State, shall receive such fees and allowances as are fixed by the Minister.

9.—(1.) Subject to the next sub-section, allowances shall be payable to, or in respect of, sufferers from tuberculosis and their dependants for the purposes of— Payments to sufferers from tuberculosis and their dependants.

- (a) encouraging such sufferers to refrain from working and to undergo treatment ;

- (b) minimizing the spread of tuberculosis ; and
- (c) promoting the treatment, after-care and rehabilitation of sufferers from tuberculosis.

(2.) Allowances under the last preceding sub-section—

- (a) shall be payable to such persons or classes of persons, subject to such conditions and in such manner as the Director-General, subject to the direction of the Minister, determines ;
- (b) shall be at such rates (but not exceeding such rates as are prescribed) as the Director-General, subject to the direction of the Minister, determines.

(3.) Any payment received by a person under this section shall be deemed not to be income for the purposes of the *Social Services Consolidation Act 1947*.

Delegation.

10.—(1.) The Director-General may, in relation to any matters or class of matters, or in relation to any State or part of Australia, by writing under his hand, delegate all or any of his powers and functions under this Act (except this power of delegation) so that the delegated powers or functions may be exercised by the delegate with respect to the matters or class of matters, or the State or part of Australia, specified in the instrument of delegation.

(2.) Every delegation under this section shall be revocable at will, and no delegation shall prevent the exercise of any power or functions by the Director-General.

Finance.

11.—(1.) All expenditure under this Act, other than—

- (a) payments for the reimbursement of a State in respect of expenditure of a capital nature referred to in paragraph (a) of sub-section (2.) of section five of this Act ;
- (b) payments for the reimbursement of a State in respect of administrative expenses in the control of tuberculosis payable under paragraph (b) of sub-section (2.) of section five of this Act ; and
- (c) payments under section eight of this Act,

shall be made out of the Trust Account established under the *National Welfare Fund Act 1943-1945* and known as the National Welfare Fund.

(2.) All expenditure by the Commonwealth referred to in paragraphs (a), (b) and (c) of the last preceding sub-section shall be made out of moneys from time to time appropriated by the Parliament for the purpose.

Regulations.

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