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**AMBULANCE CONTRIBUTIONS ACT 1988**

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**No. 62 of 1988**

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## AMBULANCE CONTRIBUTIONS ACT 1988

No. 62 of 1988

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**AN ACT to provide for the payment of contributions to the provision of ambulance services.**

**[Royal Assent 19 December 1988]**

**B**E 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 Contributions Act 1988*. 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” means a contribution payable in respect of the provision of ambulance services in the State;

“ambulance services” has the meaning assigned to that expression by section 3 of the *Ambulance Service Act 1982*;

- “assessment” means an assessment made under section 22 and includes an amended assessment made under section 24;
- “Collector” means the Collector of Ambulance Contributions appointed under section 5;
- “Fund” means the Ambulance Service Fund established and maintained under section 9;
- “records” includes books, accounts, minutes, registers, deeds, writing, or documents and any other sources of information compiled, recorded, or stored in written form or on microfilm, or by electronic process or in any other manner or by any other means;
- “residence” means a building or structure or part of a building or structure which is designed or adapted for use or being used as a separate private place of abode and includes—
- (a) a dwelling house, mobile home, stratum unit, or flat; or
  - (b) any other private place of abode designated as a residence by the Valuer-General;
- “residential land” means land—
- (a) in respect of which a separate valuation made under the *Land Valuation Act 1971* is in force; and
  - (b) on which there is a residence;
- “Valuer-General” means the person appointed as Valuer-General under the *Land Valuation Act 1971*.

(2) A reference to ambulance contribution includes a reference to any additional ambulance contribution payable under this Act and any costs connected or associated with the recovery of ambulance contribution.

Act to bind  
Crown.

4—This Act binds the Crown not only in the right of this State but also, so far as the legislative power of Parliament permits, binds the Crown in all of its other capacities.

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## PART II

## ADMINISTRATION

5—(1) There shall be appointed a Collector of Ambulance Contributions for the purposes of this Act. Collector of Ambulance Contributions.

(2) The person holding the office of Commissioner of Taxes under the *Land and Income Taxation Act 1910* immediately before the commencement of this Act shall be deemed to be appointed the Collector under subsection (1).

(3) An employee within the meaning of the *Tasmanian State Service Act 1984* may be appointed the Collector under subsection (1) in conjunction with holding a position under that Act.

6—(1) The Collector shall have the administration of this Act. Functions of Collector.

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

7—(1) The Collector may, by notice in writing, require any person to provide him with such information, orally or in writing, as may be necessary for the purpose of inquiring into or ascertaining his or any other person's liability or entitlement under this Act. Powers of Collector.

(2) For the purposes of subsection (1), the Collector may require any person to produce all records in his custody or under his control relating to or which, in the opinion of the Collector, may relate to any liability or entitlement under this Act.

(3) The Collector may require the information referred to in subsection (1) to be given by statutory declaration.

(4) The Collector may, by notice in writing, require the Hydro-Electric Commission constituted under the *Hydro-Electric Commission Act 1944* to provide him with such information as may be necessary for the purposes of inquiring into or ascertaining the liability or entitlement of a person under this Act.

(5) On receipt of a notice referred to in subsection (4), the Hydro-Electric Commission shall comply with the requirement specified in that notice—

- (a) within a period of 21 days after the receipt of that notice; or
- (b) within such further period as the Collector may determine.

(6) A person who fails, without reasonable excuse, to comply with a requirement made under this section is guilty of an offence and is liable on summary conviction to a fine not exceeding 20 penalty units.

Delegation by  
Collector.

**8—(1)** The Collector 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 Collector 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 Collector 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 Collector and shall be deemed to have been done by or to the Collector.

(7) An instrument purporting to be signed by a delegate of the Collector 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 Collector and, until the contrary is proved, shall be deemed to be an instrument signed by a delegate of the Collector under this section.

(8) If the Collector dies, or ceases to hold office, 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.

9—(1) There shall be established and maintained in the Treasury a fund to be known as the Ambulance Service Fund. Ambulance Service Fund.

(2) There shall be credited to the Fund—

(a) an amount equal to any money appropriated by Parliament for the purposes of the *Ambulance Service Act 1982*;

(b) an amount equal to all money paid or received under this Act in respect of ambulance contributions after the deduction of any refunds payable under this Act; and

(c) such other amounts as the Treasurer may determine.

10—The Fund shall be applied in the payment of all costs and expenses incurred or undertaken in or in connection with the provision of ambulance services. Application of Fund.

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### PART III

#### LIABILITY FOR AMBULANCE CONTRIBUTION

11—A person who, as at 1st July in any financial year, is the owner of residential land is liable to pay an ambulance contribution in respect of each residence on that land as provided by this Act for the financial year commencing on that day. Liability to pay ambulance contribution.

12—A person whose name on 1st July in any financial year appears in a current valuation roll furnished by the Valuer-General under the *Land Valuation Act 1971* as the owner of land on which there is a residence is, for the purposes of this Act, deemed to be the owner of residential land unless he satisfies the Collector that he was not the owner at that date. Determination of ownership for purposes of Act.

13—The ambulance contribution payable in respect of each residence in relation to a financial year— Amount of ambulance contribution payable.

(a) where the residence is permanently occupied by one person only, is an amount of \$20; or

(b) where the residence is permanently occupied by more than one person, is an amount of \$40.

Joint tenants,  
&c.

**14**—For the purposes of this Act, persons owning a residence as joint tenants, tenants in common, co-partners, co-trustees, or on joint account—

(a) are deemed to be the single owner of that residence; and

(b) are jointly and severally liable for the ambulance contribution payable under this Act without regard to the relative shares or interests in the residence.

Distribution of  
liability.

**15**—(1) An owner of a residence who has paid the ambulance contribution payable in respect of that residence is entitled to recover from every other owner of that residence a proper proportion of the amount so paid.

(2) For the purposes of subsection (1), a proper proportion means a proportion relative to the value of a share or interest in the residence in respect of which an ambulance contribution is payable.

#### PART IV

##### EXEMPTIONS FROM LIABILITY TO PAY AMBULANCE CONTRIBUTION

Exemption of  
residences not  
occupied by  
pensioners.

**16**—An ambulance contribution is not payable in respect of a residence for a financial year if, at 1st July in that year—

(a) the owner or, where there are more than one owner, the owners of that residence is or are all entitled; or

(b) the residence is occupied by one person or more than one person who would, if the person or persons were the owner or owners of the residence, be entitled,

to a compulsory remission of rates and charges under section 6 of the *Local Government (Rates and Charges Remissions) Act 1977*.

Exemption of  
residences not  
permanently  
occupied.

**17**—(1) An ambulance contribution is not payable in respect of a residence for a financial year if the Collector is satisfied that at 1st July in that year the residence is not permanently occupied by any person.

(2) For the purposes of subsection (1), the Collector may consider any matter he thinks necessary including—

- (a) whether or not it is the registered address of any person for the purposes of the *Electoral Act 1985*;
- (b) whether or not it is the usual postal address of any person; and
- (c) where a residence is physically occupied by any person on that day, whether or not it is or intended to be the usual or permanent place of abode of that person.

**18**—(1) Subject to subsection (2), an ambulance contribution is not payable in respect of a residence for a financial year if, at 1st July in that year, the primary purpose of that residence is to provide accommodation in the nature of a hostel—

Exemption of certain residences.

- (a) for students who attend a primary or secondary school;
- (b) which is operated and controlled by the Mental Health Services Commission or the Department of Community Welfare; or
- (c) for any other prescribed purpose.

(2) Subsection (1) does not apply in respect of any part of a residence of a type referred to in subsection (1) which contains separate self-contained accommodation for inmates, staff, or owners of the residence or for any other person.

**19**—(1) The Minister, by order notified in the *Gazette*, may exempt from the provisions of this Act residences in the whole or part of a municipality which wholly or partially provides ambulance services in that municipality.

Exemption of residences in certain municipalities.

(2) An order made under subsection (1) in respect of an ambulance contribution—

- (a) shall remain in force for such period as may be specified in the order; or
- (b) shall relate to the financial year specified in the order.

**20**—The Minister, on the recommendation of the Collector, may exempt, either wholly or in part, a person from the payment of an ambulance contribution if—

Exemption on grounds of hardship.

- (a) it has been shown that such payment would cause undue hardship or suffering to that person or his dependants; or

- (b) that person is released, either wholly or in part, from the liability to pay land tax pursuant to section 187 of the *Land and Income Taxation Act 1910*.

Exemption of residence where occupied by honorary ambulance officer.

**21**—An ambulance contribution is not payable in respect of a residence for a financial year if the Collector is satisfied, on the advice of the Director of Ambulance Services, that at 1st July in that year the residence is occupied by a person who—

- (a) is appointed and holds office as an honorary ambulance officer under section 16 of the *Ambulance Service Act 1982*; and
- (b) carried out functions as required under that section during the immediately preceding financial year.

## PART V

### ASSESSMENT OF AMBULANCE CONTRIBUTION

Assessment of amount of ambulance contribution.

**22**—(1) The Collector shall—

- (a) determine whether a person is liable to pay an ambulance contribution; and
- (b) if that person is so liable, make an assessment of the amount so payable.

(2) The validity of an assessment made by the Collector under subsection (1) is not affected by reason that any of the provisions of this Act have not been complied with.

Agents and trustees.

**23**—(1) Where an owner of a residence appoints an agent or trustee in respect of that residence, that agent or trustee—

- (a) may be assessed in respect of that residence; and
- (b) is chargeable with the ambulance contribution payable in the same manner as if he were the owner of that residence.

(2) An agent or trustee of an owner of a residence may be assessed in a representative character only and the assessment shall be kept separate and distinct from the individual assessment, if any, of that agent or trustee.

(3) An agent or trustee of an owner of a residence is liable for the doing of all such acts, matters, or things as would be required to be done by the owner of that residence under this Act.

(4) An agent or trustee of an owner of a residence is subject to the same penalties or liability for any neglect, refusal, or default in respect of the obligations and requirements of this Act as the person whom the agent or trustee represents would be subject to.

(5) An agent or trustee of an owner of a residence may—

(a) recover from a person for whom, or on whose behalf, he is liable to pay and has paid any ambulance contribution the amount of that ambulance contribution; or

(b) retain out of any money received by him in his representative character so much as is sufficient to pay that ambulance contribution.

(6) An agent or trustee of an owner of a residence is not personally liable for any ambulance contribution to any further or greater extent than to the amount of the funds or securities for money—

(a) as are or may be in his hands in his representative character or as trustee; or

(b) of which he has the controlling power,

after receiving notice of the assessment of that ambulance contribution.

**24—(1)** The Collector may amend an assessment by making such alterations or additions as he thinks necessary, notwithstanding that an ambulance contribution may have been paid as a result of that assessment. Amendment of assessments.

(2) An amendment effecting any reduction or increase in the liability to pay an ambulance contribution shall not be made except to correct an error in calculation or a mistake of fact.

(3) An amendment shall not be made after the expiration of 3 years from the date on which the ambulance contribution became due and payable under that assessment.

(4) An owner of a residence may apply to the Collector for an amendment in an assessment of ambulance contribution payable within 3 years from the date on which the ambulance contribution became due and payable under that assessment.

(5) Where an owner of a residence—

(a) makes an application under subsection (4); and

(b) furnishes the Collector all information needed by the Collector to decide the application,

the Collector may amend the assessment notwithstanding that the period of 3 years referred to in subsection (3) has elapsed.

(6) Nothing in this section prevents the amendment of an assessment in order to give effect to a decision on any appeal or objection.

(7) Where—

(a) the operation of a provision of this Act depends on a determination, opinion, or judgment of the Collector; and

(b) an assessment is affected by that determination, opinion, or judgment,

the Collector may, if it appears to him that the determination, opinion, or judgment was erroneous, correct it and amend the assessment accordingly, in the same manner as if it were a correction under this section of a mistake of fact.

(8) Where the liability of an owner is reduced, by reason of an amendment, the Collector shall refund any ambulance contribution overpaid.

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## PART VI

### PAYMENT AND COLLECTION OF AMBULANCE CONTRIBUTION

Demands for ambulance contribution.

**25—**(1) Where the Collector determines that a person is liable to pay an ambulance contribution for a financial year, the Collector shall issue and send by post a demand in writing addressed to the usual or last-known postal address of that person specifying the amount of the ambulance contribution payable by that person.

(2) The Collector shall specify in the demand referred to in subsection (1)—

(a) the amount of ambulance contribution payable by that person in respect of each residence owned by him; and

(b) the details of each residence in respect of which the total amount of ambulance contribution is demanded.

Payment within 30 days of demand.

**26—**A person liable to pay an ambulance contribution under a demand issued and sent under section 25 shall pay the amount specified in that demand—

(a) within a period of 30 days after the date of the issue of the demand; or

(b) within such further period as the Collector may determine under section 27.

**27—(1)** The Collector may, in any case in which he thinks fit— Extension of time to pay and instalments.

- (a) extend the time for payment of any ambulance contribution by such period as he considers appropriate; or
- (b) permit the payment of the ambulance contribution to be made by instalments within such period as he considers appropriate.

(2) A person liable to pay an ambulance contribution under a demand issued under section 25 may apply to the Collector—

- (a) to extend the time for payment of the ambulance contribution; or
- (b) to pay the ambulance contribution by instalments.

**28—(1)** Where the amount of ambulance contribution payable under a demand referred to in section 25 is not paid within the period referred to in section 26 or section 27, an additional ambulance contribution is payable at the rate of 20 per cent of the amount of the unpaid ambulance contribution. Additional ambulance contribution.

(2) The Collector may, in his discretion, remit all or any part of the additional ambulance contribution payable under subsection (1).

(3) A person liable to pay an additional ambulance contribution may apply to the Collector to remit all or any part of that additional ambulance contribution.

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## PART VII

### RECOVERY OF AMBULANCE CONTRIBUTION

**29—(1)** An ambulance contribution, when it becomes due and payable, is a debt due to the Crown and payable to the Collector. Recovery of ambulance contribution.

(2) Any ambulance contribution which is due and payable and is unpaid may be sued for and recovered by the Collector in any court of competent jurisdiction.

Unpaid  
ambulance  
contribution  
recoverable by  
judgment in  
Supreme Court.

**30—(1)** Where a person who is liable to pay an ambulance contribution fails to pay that ambulance contribution within the periods referred to in section 26 or 27, the Collector may file in the Supreme Court a certificate referred to in section 35 (1).

(2) Where the Collector intends to file a certificate under subsection (1), he shall give notice in writing of that intention on the person to whom the certificate relates.

(3) A certificate shall not be filed under subsection (1) until the expiration of a period of 14 days after giving the notice referred to in subsection (2).

(4) Where a certificate is filed pursuant to subsection (1), final judgment for the amount specified in the certificate together with the prescribed costs shall be entered accordingly.

(5) The provisions of subsection (1) do not affect, and are in addition to, the right of the Collector to recover any unpaid ambulance contribution in any other way.

Ambulance  
contribution first  
charge.

**31—(1)** An ambulance contribution is by virtue of this Act and without registration a first charge on land on which there exists a residence in respect of which ambulance contribution is payable in priority to all rates, mortgages, charges, liens, and encumbrances.

(2) Where land is sold and the ambulance contribution payable in respect of any residence on that land is unpaid, the purchaser of that land is liable to pay that ambulance contribution.

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## PART VIII

### OBJECTIONS AND APPEALS

Objections.

**32—(1)** A person who is dissatisfied with any assessment or determination made by the Collector, may, within 30 days after the date of issue of the demand or the determination, lodge an objection in writing with the Collector against the assessment or determination stating fully and in detail the grounds of the objection.

(2) As soon as practicable after an objection is lodged under subsection (1), the Collector shall consider the objection and—

(a) may confirm, vary, or rescind the assessment or determination; and

(b) shall serve on the person who lodged the objection written notice of that decision.

**33—**(1) Where a person is dissatisfied with a decision of the Collector under section 32 (2), he may, within 30 days after receiving notice of that decision, appeal to a magistrate. Appeals.

(2) 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.

(3) If the assessment of the amount of ambulance contribution payable by a person referred to in subsection (1) has been reduced on objection, the reduced assessment shall be the assessment appealed against under this section.

(4) On the hearing of an appeal under this section, the magistrate may—

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

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

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

(6) Subject to this section, an appeal under this section shall be instituted, heard, and determined as prescribed.

**34—**(1) An obligation to pay or a right to recover any ambulance contribution is not suspended by an objection or appeal under this Act. Objection or appeal not to suspend payment or recovery of ambulance contribution.

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

## PART IX

## MISCELLANEOUS

Evidence.

**35—(1)** For the purposes of any proceedings against a person for the recovery of ambulance contribution, a certificate purporting to be signed by the Collector certifying that—

- (a) the person named in the certificate was liable to pay the ambulance contribution in respect of the financial year specified in the certificate;
- (b) an assessment of liability to pay ambulance contribution was made against him;
- (c) the particulars of the assessment are as stated in the certificate;
- (d) notice of the assessment was sent to the person;
- (e) the amount specified in the certificate was at the date of the certificate payable as ambulance contribution by the person named in the certificate; and
- (f) the amount so specified is unpaid,

is evidence of the matters so certified and is admissible in evidence in those proceedings.

(2) The production of any document or a copy of a document under the hand or purporting to be under the hand of the Collector, or purporting to have been issued by the Collector, is sufficient evidence of the exercise of any act required by this Act to be done or performed by the Collector.

(3) The production of any document purporting to be a copy of a document furnished to or issued by the Collector is for all purposes sufficient evidence of the matter set forth in the original without producing the original.

(4) In any proceedings against a person for failing to comply with a requirement to furnish the Collector with any information required by the Collector in pursuance of section 7, a certificate purporting to be signed by the Collector certifying that—

- (a) the person was so required to furnish the Collector with the information of the nature specified in the certificate; and
- (b) the person failed to furnish the information as and when required by the Collector,

is evidence of the matters so certified.

**36—**(1) Where it is represented as a fact that, on 1st July in a financial year, a residence is occupied by only one person— Onus of establishing certain facts.

(a) the onus of establishing that fact to the satisfaction of the Collector is on the owner of the residence; and

(b) unless and until that owner establishes that fact to the satisfaction of the Collector, the Collector may assess the ambulance contribution payable for that financial year in respect of that residence as if the residence were not so occupied by only one person.

(2) Where it is represented as a fact that, on 1st July in a financial year, an ambulance contribution is not payable in respect of a residence—

(a) the onus of establishing that fact to the satisfaction of the Collector is on the owner of the residence; and

(b) unless and until the owner establishes that fact, the Collector may assess the ambulance contribution payable for that financial year in respect of that residence as if the residence were not so exempted.

**37—**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) to the Director of Ambulance Services;

(c) to a person from whom ambulance contribution may be recovered under section 39;

(d) 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

(e) for the purpose of legal proceedings under this Act.

Penalty: Fine not exceeding 10 penalty units.

**38—**Nothing in this Act, in any other law, or in any contract, agreement or other instrument, whether made before or after the commencement of this Act, prevents the owner of residential land from recovering from a tenant occupying a residence on that residential land any ambulance contribution paid or payable by the owner in respect of that residence. Owner may recover ambulance contribution from tenant.

Apportionment  
of ambulance  
contribution.

**39—(1)** A person, who has paid or is liable to pay the ambulance contribution in respect of a residence of which he has ceased to be the owner before the end of the financial year for which the ambulance contribution is payable, may recover a fair and proper proportion of the ambulance contribution paid or payable from any other person who became the owner before the end of that financial year.

(2) A purchaser who, under section 31 (2), has paid or is liable to pay an ambulance contribution in respect of a residence may recover a fair and proper proportion of the ambulance contribution paid or payable from the owner from whom he purchased that residence.

Validation of  
Ambulance  
Service  
Contributions  
Act 1987.

**40—(1)** Notwithstanding Part IV of the *Constitution Act 1934*, the *Ambulance Service Contributions Act 1987*—

(a) shall not be deemed to be a Land Tax Rating Act within the meaning of the *Constitution Act 1934*; and

(b) shall be valid and effectual as on and from 20th January 1988.

(2) Any—

(a) payment purportedly made or demanded;

(b) other act or thing purportedly done or purportedly required to be done; or

(c) matter otherwise purportedly provided for,

before the commencement of this Act under or in pursuance of the *Ambulance Service Contributions Act 1987*, shall be deemed to have been validly and effectually made, demanded, done, required to be done, or provided for under that Act.

Act not Land  
Tax Rating Act.

**41—**Notwithstanding Part IV of the *Constitution Act 1934*—

(a) this Act shall not be deemed to be a Land Tax Rating Act within the meaning of that Act; and

(b) the provisions of that Part shall not apply.

Regulations.

**42—(1)** The Governor may make regulations for the purposes of this Act.

(2) The regulations may provide for the contravention of, or failure to comply with, any provisions of the regulations to be an offence and for the imposition of a fine not exceeding 10 penalty units for such an offence.

**43—(1)** The provisions of the *Ambulance Service Contributions Act 1987* do not apply in relation to a financial year commencing on 1st July 1988 or any subsequent financial year.

Provision for  
repeal of  
*Ambulance  
Service  
Contributions  
Act 1987.*

(2) The Governor may, by proclamation, fix a day on which the *Ambulance Service Contributions Act 1987* is repealed if the Governor is satisfied that there is nothing relating to any liability or entitlement under that Act that makes it necessary or desirable for that Act to continue in force.

