

Australian Capital Territory

## **Taxation Administration (Levy) Determination 2004 (No 2)**

**Disallowable instrument DI2004—156**

made under the

*Taxation Administration Act 1999*, s 139 (Determination of amounts payable under tax laws)

### **EXPLANATORY STATEMENT**

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This instrument revokes DI2004-9 which set the amount for the Ambulance Levy under the *Emergency Management Act 1999*. This Act was repealed by the *Emergencies Act 2004* which commenced 1 July 2004. To ensure there is clarity and certainty in the operation of the Ambulance Levy, this instrument restates the amount for the Ambulance Levy at \$1.02 for the purposes of the Emergencies Act. This amount is the same as that which is currently used by NSW in the calculation of its health insurances levy.

The *Taxation Administration Act 1999* (the TAA) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. These tax laws are specified in section 4 of the TAA and include the Emergencies Act schedule 1 (Ambulance Levy). The schedule imposes a liability on health benefits organisations to pay a monthly Ambulance Levy in respect of each person or family insured by that organisation. Section 4 of the schedule contains the formula for the calculation of the levy. It also allows the Minister to determine the amount 'RA' used in this formula.

Section 139 of the TAA empowers the Minister to determine taxes, duties and levies under various tax laws, including schedule 1 of the Emergencies Act. This determination is a disallowable instrument effective on and from the date of notification.

Authorised by the Treasurer