

Australian Capital Territory

Taxation Administration (Levy) Determination 2005 (No 1)

Disallowable instrument DI2005—7

made under the

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

EXPLANATORY STATEMENT

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 includes schedule 1 of the *Emergencies Act 2004* (Emergencies Act). 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.

Schedule 1 of the Emergencies Act 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 contains the formula for the calculation of the levy. It also allows the Minister to determine the relevant amount used in this formula.

The purpose of this instrument is to revoke the current determination of the relevant amount of \$1.02 and determine a new relevant amount of \$1.03 from 1 February 2005. This amount is the same as that which will be used by NSW in the calculation of its health insurances levy from 1 February 2005.

Authorised by the Treasurer