

Taxation Administration (Ambulance Levy) Determination 2008 (No 1)

Disallowable instrument DI2008–291

made under the

Taxation Administration Act 1999, s139 (Determination of amounts payable under tax laws)

EXPLANATORY STATEMENT

1. This Disallowable Instrument is the *Taxation Administration (Ambulance Levy) Determination 2008 (No 1)*.
2. This Disallowable Instrument commences on 1 January 2009.
3. The *Taxation Administration Act 1999* deals with the administration of various tax laws relating to the imposition of certain taxes, duties and fees. These tax laws are specified in section 4 of the *Taxation Administration Act 1999* and include Schedule 1 of the *Emergencies Act 2004* (Emergencies Act).
4. Section 139 of the *Taxation Administration Act 1999* empowers the Minister to determine an amount of tax, duty or licence fee payable under a tax law, including Schedule 1 to the Emergencies Act.
5. Schedule 1 to 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 such organisations.
6. Section 1.4 of Schedule 1 provides for the monthly ambulance levy to be calculated in accordance with the formula prescribed in subsection 1.4 (2) whereby **RA** means, in accordance with subsection 1.4 (6), the amount determined under section 139 of the *Taxation Administration Act 1999* for section 1.4.
7. For the purposes of the formula prescribed in subsection 1.4 (2), the amount **RA** determined by this Disallowable Instrument is \$1.86.
8. The determined amount of \$1.86 is a 4.1% increase on the amount determined by the previous Disallowable Instrument, DI2007-312. The increase is based on the change from the corresponding September quarter of the previous year's Wage Price Index (2007) as published by the Australian Bureau of Statistics.
9. DI2007-312 is revoked.

Authorised by the Treasurer
Katy Gallagher MLA