

Taxation Administration (Ambulance Levy) Determination 2015 (No 1)

Disallowable instrument DI2015-332

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 2015 (No 1)*.
2. This Disallowable Instrument commences on 1 January 2016.
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.
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 for the reference months January 2016 to December 2016 inclusive is \$2.42
8. The determined amount of \$2.42 is a 7 per cent increase on the amount determined by the previous Disallowable Instrument, DI2014-313 (the previous amount was \$2.26).
9. As part of the 2015-16 Budget, the ambulance levy is being increased by 5 per cent for the 2016 period. This 7 per cent increase includes the 5 per cent increase and the regular indexation of the ambulance levy. The revenue raised will support the Emergency Services Agency to deliver high quality and effective services.
10. The regular indexation is based on the change from the corresponding September quarter of the previous year's Wage Price Index (2014) as published by the Australian Bureau of Statistics (6345.0- Original, Australia, Sept Qtr 2014 to Sept Qtr 2015).
11. DI2014-313 is revoked.

Authorised by the Treasurer
Andrew Barr MLA