

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

INSTRUMENT NO. 63 OF 2000

EXPLANATORY STATEMENT

The *Taxation Administration Act 1999* (the Tax Admin Act) 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 Tax Admin Act, and include Division 3 of Part VI of the *Emergency Management Act 1999* (Emergency Management Act). Section 139 of the Tax Admin Act empowers the Minister to determine taxes, duties and levies under various tax laws, including Division 3 of Part VI of the Emergency Management Act.

Division 3 of Part VI of the Emergency Management Act imposes a liability on health benefits organisations to pay a monthly ambulance levy. Section 64 contains the formula for the calculation of the levy. It allows the Minister to determine the relevant amount used in this formula, where this amount is varied from 83 cents, which is the current relevant amount.

The purpose of this instrument is the determination of the relevant amount at 86 cents from 1 March 2000. This amount is the same as that used by NSW in the calculation of its health insurances levy since 1 February 2000.

Authorised by the Treasurer