

Taxation Administration (Amounts Payable—Ambulance Levy) Determination 2025

Disallowable instrument DI2025–321

made under the

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

EXPLANATORY STATEMENT

This disallowable instrument commences on 1 January 2026.

The *Taxation Administration Act 1999* (TAA) 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 TAA and includes schedule 1 (Ambulance levy) of the *Emergencies Act 2004* (Emergencies Act). Pursuant to section 139 of the TAA, the Minister may determine an amount of tax, duty or licence fee payable under a tax law by disallowable instrument.

Pursuant to Schedule 1 of the Emergencies Act, health benefits organisations are required to pay a monthly ambulance levy in respect of each person or family insured by such organisations.

Relevantly, under schedule 1, section 1.4, a levy is imposed in accordance with the formula in subsection (2). In the formula, the component **RA** is defined in subsection (6) as the amount determined under section 139 of the TAA for the section. The levy is payable by the organisation to the Commissioner for ACT Revenue (Schedule 1, section 1.5).

This instrument determines the “**RA**” for the reference months January 2026 to December 2026 as \$3.58 (increased from \$3.15) which reflects the 10 per cent additional increase to the regular indexation to the ambulance levy as per the ACT 2025-26 Budget. The regular indexation of the ambulance levy is based on the change from the corresponding September quarter of the previous year’s Wage Price Index as published by the Australian Bureau of Statistics. The change for this year is 3.4 per cent (rounded to the nearest cent).

This instrument revokes the *Taxation Administration (Amounts Payable—Ambulance Levy) Determination 2024*, DI2024-319.