

# Taxation Administration (Ambulance Levy) Determination 2014 (No 1)

## Disallowable instrument DI2014-313

made under the

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

## EXPLANATORY STATEMENT

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1. This Disallowable Instrument is the *Taxation Administration (Ambulance Levy) Determination 2014 (No 1)*.
2. This Disallowable Instrument commences on 1 January 2015.
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 2015 to December 2015 inclusive is \$2.26
8. The determined amount of \$2.26 is a 2.7 per cent increase on the amount determined by the previous Disallowable Instrument, DI2013-323 (the previous amount was \$2.20). The increase is based on the change from the corresponding September quarter of the previous year's Wage Price Index (2013) as published by the Australian Bureau of Statistics (6345.0- Original, Australia, Sept Qtr 2013 to Sept Qtr 2014).
9. DI2013-323 is revoked.

Authorised by the Treasurer  
Andrew Barr MLA