

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

INSTRUMENT NO. 5 OF 2001

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 6 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 6 of the Emergency Management Act.

Division 3 of Part 6 of the Emergency Management Act imposes a liability on health benefits organisations to pay a monthly ambulance levy in respect of each person or family insured by that organisation. Section 64 contains the formula for the calculation of the levy. It also allows the Minister to determine the relevant amount used in this formula.

The purpose of this instrument is to revoke the current determination of the relevant amount of 86 cents and determine a new amount of 91 cents from 1 February 2001. This amount is the same as that which will be used by NSW in the calculation of its health insurances levy from 1 February 2001.

Authorised by the Treasurer