

Taxation Administration (Amounts Payable—Ambulance Levy) Determination 2023

Disallowable instrument DI2023–309

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 2024.

The *Taxation Administration Act 1999* (the 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 include schedule 1 of the *Emergencies Act 2004* (Emergencies Act). Section 139 of the TAA empowers the Minister to determine an amount of tax, duty or licence fee payable under a tax law by disallowable instrument.

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

This instrument determines **RA** for the reference months January 2024 to December 2024 as \$3.04 (increased from \$2.92). The increase to the determined amount follows a regular indexation of the ambulance levy, which 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 is 4.0 per cent (rounded to the nearest cent).

This instrument revokes the *Taxation Administration (Amounts Payable—Ambulance Levy) Determination 2022*, DI2022-263.