

Australian Capital Territory

## **Taxation Administration (Levy) Determination 2004 (No 1)**

**Disallowable instrument DI2004—9**

made under the

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

### **EXPLANATORY STATEMENT**

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The *Taxation Administration Act 1999* (the TAA) 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 TAA and include Division 6.3 of the *Emergency Management Act 1999* (Emergency Management Act). Section 139 of the TAA empowers the Minister to determine taxes, duties and levies under various tax laws, including Division 6.3 of the Emergency Management Act. This determination is a disallowable instrument.

Division 6.3 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 97 cents and determine a new relevant amount of \$1.02 from 1 February 2004. This amount is the same as that which will be used by NSW in the calculation of its health insurances levy from 1 February 2004.

Authorised by the Treasurer