



Medicare Levy Act 1986

Act No. 110 of 1986 as amended

This compilation was prepared on 27 June 2007
taking into account amendments up to Act No. 76 of 2007

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

Prepared by the Office of Legislative Drafting and Publishing,
Attorney-General's Department, Canberra

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An Act to impose a Medicare levy upon certain incomes

1 Short title [see Note 1]

This Act may be cited as the *Medicare Levy Act 1986*.

2 Commencement [see Note 1]

This Act shall come into operation on the day on which it receives the Royal Assent.

3 Interpretation

- (1) In this Act, unless the contrary intention appears:

Assessment Act means the *Income Tax Assessment Act 1936*.

levy means Medicare levy referred to in section 5.

phase-in limit means:

- (a) for a person who is entitled to a rebate under section 160AAAA of the Assessment Act—\$30,431; or
- (b) for a person who is entitled to a rebate under subsection 160AAA(2) of the Assessment Act—\$25,455; or
- (c) in any other case—\$19,694.

reportable fringe benefits total of a person of a year of income has the same meaning as in the Assessment Act.

threshold amount means:

- (a) for a person who is entitled to a rebate under section 160AAAA of the Assessment Act—\$25,867; or
- (b) for a person who is entitled to a rebate under subsection 160AAA(2) of the Assessment Act—\$21,637; or
- (c) in any other case—\$16,740.

- (2) In this Act, a reference to net income taxable income or reportable fringe benefits total shall be read as a reference to net income taxable income or reportable fringe benefits total, as the case may be, of the year of income.

Section 3

- (2A) In section 8B, 8C, 8D, 8E, 8F or 8G, *net income* and *taxable income* have the meanings that they would have in that section if subsection 271-105(1) of Schedule 2F to the Assessment Act were ignored.
- (3) Subject to subsection (3A), for the purposes of this Act:
- (a) a person shall be deemed not to be married to another person if they are living separately and apart; and
 - (b) where the last person to whom another person was married during a year of income died during the year of income, those persons shall be deemed to have been married on the last day of the year of income.
- (3A) For the purposes of sections 8B, 8C and 8D, if:
- (a) the last person to whom another person was married during a year of income died during the year of income; and
 - (b) the death occurred while they were married;
- the living person is taken to be married to the person who died during the period starting on the day he or she died and ending on 30 June of the year of income.
- (4) Subject to the preceding provisions of this section, expressions used in this Act that are also used in Part VIIB of the Assessment Act have in this Act, unless the contrary intention appears, the same meanings as those expressions have in that Part of the Assessment Act.
- (5) For the purposes of this Act, a person is covered by an insurance policy that provides private patient hospital cover if:
- (a) the policy is a complying health insurance policy (within the meaning of the *Private Health Insurance Act 2007*) that covers hospital treatment (within the meaning of that Act); and
 - (b) any excess payable in respect of benefits under the policy is no more than:
 - (i) \$500 in any 12 month period, in relation to a policy under which only one person is insured; and
 - (ii) \$1,000 in any 12 month period, in relation to any other policy.
- (5A) Paragraph (5)(b) does not apply in relation to an insurance policy under which a person has been insured continuously since the end

of 24 May 2000, as long as the amount of any excess payable under the policy has not increased since that time.

- (6) For the purposes of this Act, a person is also covered by an insurance policy that provides private patient hospital cover if:
- (a) the policy is issued by a person to whom subsection 67(3) of the *National Health Act 1953* applied immediately before the commencement of the *Private Health Insurance Act 2007*; and
 - (b) in a case where the person referred to in paragraph (a) had been, immediately before that commencement, a registered organization within the meaning of the *National Health Act 1953*—the policy would have been, immediately before that commencement, an applicable benefits arrangement, within the meaning of section 5A of that Act, to which paragraph 5A(1)(a) of that Act would apply.
- (7) However, for the purposes of this Act a person is not covered by an insurance policy that provides private patient hospital cover if:
- (a) the person is covered by an insurance policy described in subsection (6); and
 - (b) any excess payable in respect of benefits under the policy is more than:
 - (i) \$500 in any 12 month period, in relation to a policy under which only one person is insured; and
 - (ii) \$1,000 in any 12 month period, in relation to any other policy.

3A Meaning of *family surcharge threshold*

In sections 8C, 8D, 8F and 8G:

family surcharge threshold for a year of income is:

- (a) \$100,000; or
- (b) if a person has 2 or more dependants who are children—the amount worked out as follows:

$$\$100,000 + (\$1,500 \times (\text{Number of dependants who are children} - 1))$$

Example: If a person has 3 dependants who are children, the family surcharge threshold under paragraph (b) is:

$$\$100,000 + (\$1,500 \times (3 - 1)) = \$103,000$$

4 Incorporation

The Assessment Act is incorporated, and shall be read as one, with this Act.

5 Imposition of Medicare levy

Medicare levy, to the extent that that levy is payable in accordance with Part VIIB of the Assessment Act, is imposed in accordance with this Act at the rate applicable in accordance with this Act.

Note: Subdivision 61-L (tax offset for Medicare levy surcharge (lump sum payments in arrears)) of the *Income Tax Assessment Act 1997* might provide a tax offset for a person if Medicare levy surcharge (within the meaning of that Act) is payable by the person.

6 Rate of levy

- (1) The rate of levy payable by a person upon a taxable income is 1.5%.
- (2) The rate of levy payable by a person in the capacity of a trustee of a trust estate upon a share of the net income of the trust estate to which a beneficiary is presently entitled, being income in respect of which the trustee is liable to be assessed pursuant to section 98 of the Assessment Act, is 1.5%.
- (3) The rate of levy payable by a person in the capacity of a trustee of a trust estate upon the net income of the trust estate or a part of that net income, being income in respect of which the trustee is liable to be assessed and pay tax pursuant to section 99 or 99A of the Assessment Act, is 1.5%.

7 Levy in cases of small incomes

- (1) Where the taxable income of a person does not exceed the threshold amount, no levy is payable by the person upon that taxable income.
- (2) Where the taxable income of a person exceeds the threshold amount but does not exceed the phase-in limit, the amount of levy payable by the person upon that taxable income but for sections 8 and 9 shall not exceed 10% of the amount of the excess.

- (3) Where the net income of a trust estate or a part of that net income, being income in respect of which a person in the capacity of a trustee of a trust estate is liable to be assessed pursuant to section 99 of the Assessment Act, does not exceed \$416, no levy is payable by the person upon that net income or part, as the case may be.
- (4) Where the net income of a trust estate or a part of that net income, being income in respect of which a person in the capacity of a trustee of a trust estate is liable to be assessed and pay tax pursuant to section 99 of the Assessment Act, exceeds \$416 but does not exceed \$490, the amount of levy payable by the person upon that net income shall not exceed 10% of the amount of the excess.

8 Amount of levy—person who has spouse or dependants

- (1) Where a person:
 - (a) is a married person on the last day of the year of income; or
 - (b) is entitled to a rebate under section 159J of the Assessment Act in respect of a person included in class 2 of the table in subsection 159J(2) of that Act, or would be so entitled apart from subsection 159J(1AA) of that Act; or
 - (c) would be entitled to a rebate under section 159K of that Act in respect of the year of income, apart from subsection 159K(1A) of that Act; or
 - (d) is entitled to a rebate under section 159L of that Act, or would be so entitled apart from subsection 159L(3A) of that Act;

and the family income in relation to the person does not exceed the family income threshold in relation to the person, no levy is payable by the person upon the taxable income of the person.

- (2) Subject to subsection (3), where a person (in this subsection referred to as the *relevant person*):
 - (a) was a married person on the last day of the year of income; or
 - (b) is entitled to a rebate under section 159J of the Assessment Act in respect of a person included in class 2 of the table in subsection 159J(2) of that Act, or would be so entitled apart from subsection 159J(1AA) of that Act; or

- (c) would be entitled to a rebate under section 159K of that Act in respect of the year of income, apart from subsection 159K(1A) of that Act; or
- (d) is entitled to a rebate under section 159L of that Act, or would be so entitled apart from subsection 159L(3A) of that Act;

and the family income in relation to the relevant person exceeds the family income threshold in relation to the relevant person, the amount of the levy payable by the relevant person upon the taxable income of the relevant person but for this section and section 9 shall be reduced by the amount (if any) calculated in accordance with the formula:

$$A - \left(0.085 \left(B - C \right) \right)$$

where:

A is 1.5% of the family income threshold in relation to the relevant person;

B is the family income in relation to the relevant person; and

C is the family income threshold in relation to the relevant person.

(3) Where:

- (a) but for this subsection, the amount of levy payable by a person upon the taxable income of the person but for this section and section 9 would be reduced by an amount (in this subsection referred to as the **reduction amount**) ascertained in accordance with subsection (2);
- (b) the person was a married person on the last day of the year of income; and
- (c) but for this section and section 9, the spouse of the person would be liable to pay levy upon the taxable income of the spouse;

the reduction amount shall, subject to subsection (4), be reduced by so much of the reduction amount as bears to the reduction amount the same proportion as the amount of the taxable income of the spouse bears to the family income in relation to the person.

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- (4) Where:
- (a) subsection (3) applies for the purposes of ascertaining the levy payable by a person upon the taxable income of the person but for section 9; and
 - (b) the amount of the reduction of that levy ascertained in accordance with subsections (2) and (3) exceeds the amount of the levy payable by the person upon the taxable income of the person but for this section and section 9;
- the amount of levy payable by the spouse of the person upon the taxable income of the spouse but for this subsection and section 9 shall be reduced by the amount of the excess.
- (5) In this section:
- family income**, in relation to a person, means:
- (a) if the person was a married person on the last day of the year of income—the sum of the taxable income of the person and the taxable income of the spouse of the person; and
 - (b) in any other case—the taxable income of the person.
- family income threshold**, in relation to a person (in this definition referred to as the **relevant person**), means \$28,247 increased by \$2,594 for each person included in class 3 or class 4 in the table in subsection 159J(2) of the Assessment Act in respect of whom:
- (a) in a case to which paragraph (b) does not apply—the relevant person; or
 - (b) if the relevant person was a married person on the last day of the year of income—the relevant person or the spouse of the relevant person;
- would, but for subsection 159J(1A) of the Assessment Act, be entitled to a rebate of tax under section 159J of the Assessment Act in respect of the year of income.
- (6) In the application of the definition of **family income threshold** in subsection (5) in determining the family income threshold in relation to a person in relation to a year of income, being a person who was not a married person on the last day of the year of income, the amount of \$28,247 referred to in that definition shall not be increased on account of another person unless family tax benefit under the *A New Tax System (Family Assistance) (Administration) Act 1999* was payable to the first-mentioned

person in respect of that other person in respect of the whole or any part of the year of income.

- (7) Subsections (5) and (6) apply in relation to a person who is entitled for the year of income to a rebate under section 160AAAA of the Assessment Act as if each reference to \$28,247 were a reference to \$37,950.

8B Increase in levy—person without dependants who is not married during whole or part of a financial year

- (1) This section applies to a person during a period if during the whole of the period:
- (a) the person is not a married person; and
 - (b) the person does not have any dependants; and
 - (c) the person is not covered by an insurance policy that provides private patient hospital cover; and
 - (d) the person is not a prescribed person.

Note 1: Subsection 251R(2) of the Assessment Act treats certain persons who are not married as if they were married.

Note 2: For *dependant* see sections 251R and 251V of the Assessment Act.

Note 3: For *prescribed person* see section 251U of the Assessment Act.

- (2) If the total of a person's taxable income and reportable fringe benefits total (if any) exceeds \$50,000, the amount of the levy that, apart from this section, would have been payable by the person under this Act for the year of income is to be increased:
- (a) if this section applies to the person for the whole of the year of income—by 1% of the person's taxable income; or
 - (b) if this section applies to the person for only some of the days in the year of income—by the amount worked out using the formula:

$$(1\% \text{ of the person's taxable income}) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

8C Increase in levy—person with dependants who is not married during whole or part of a financial year

- (1) This section applies to a person during a period if during the whole of the period:

- (a) the person is not a married person; and
- (b) the person has one or more dependants; and
- (c) the person or at least one of the person's dependants (other than a dependant who is, or would, apart from subsection 251U(2) of the Assessment Act, be taken to be, a prescribed person) is not covered by an insurance policy that provides private patient hospital cover; and
- (d) the person is not, or is taken under section 251VA of the Assessment Act not to be, a prescribed person.

Note 1: Subsection 251R(2) of the Assessment Act treats certain persons who are not married as if they were married.

Note 2: For *dependant* see sections 251R and 251V of the Assessment Act.

Note 3: For *prescribed person* see section 251U of the Assessment Act.

- (2) For the purposes of paragraph (1)(c), a person to whom section 251VA of the Assessment Act applies is taken to be covered during the whole of the period by an insurance policy that provides private patient hospital cover.
- (3) If the total of a person's taxable income and reportable fringe benefits total (if any) exceeds the family surcharge threshold, the amount of the levy that, apart from this section, would have been payable by the person under this Act for that year is to be increased:
 - (a) if this section applies to the person for the whole of the year of income—by the amount of 1% of the person's taxable income; or
 - (b) if this section applies to the person for only some of the days in the year of income—by the amount worked out using the formula:

$$(1\% \text{ of the person's taxable income}) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

8D Increase in levy—person who is married during whole or part of a financial year

- (1) This section applies to a person during a period if during the whole of the period:
 - (a) the person is a married person; and

Section 8D

- (b) the person or at least one of the person's dependants (other than a dependant who is, or would, apart from subsection 251U(2) of the Assessment Act, be taken to be, a prescribed person) is not covered by an insurance policy that provides private patient hospital cover; and
- (c) the person is not, or is taken under section 251VA of the Assessment Act not to be, a prescribed person.

Note 1: Subsection 251R(2) of the Assessment Act treats certain persons who are not married as if they were married.

Note 2: For *dependant* see sections 251R and 251V of the Assessment Act.

Note 3: For *prescribed person* see section 251U of the Assessment Act.

- (2) For the purposes of paragraph (1)(b), a person to whom section 251VA of the Assessment Act applies is taken to be covered during the whole of the period by an insurance policy that provides private patient hospital cover.
- (3) The amount of the levy that, apart from this section, would have been payable by a person under this Act for the year of income is to be increased by the amount of 1% of the person's taxable income if:
 - (a) this section applies to the person for the whole of the year of income; and
 - (b) the sum of the following exceeds the family surcharge threshold:
 - (i) the person's taxable income;
 - (ii) the person's reportable fringe benefits total (if any);
 - (iii) the person's spouse's taxable income;
 - (iv) the person's spouse's reportable fringe benefits total (if any); and
 - (c) the total of the person's taxable income and reportable fringe benefits total (if any) is more than \$16,740.
- (4) The amount of the levy that, apart from this section, would have been payable by a person under this Act for the year of income, being a person to whom this section applies for only some of the days in the year of income, is to be increased by the amount worked out using the formula:
$$(1\% \text{ of the person's taxable income}) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

if:

- (a) both of the following conditions are met if the person is married for the whole of the year of income:
 - (i) the sum of the person's taxable income, the person's reportable fringe benefits total (if any), the person's spouse's taxable income and the person's spouse's reportable fringe benefits total (if any) is more than the family surcharge threshold;
 - (ii) the total of the person's taxable income and reportable fringe benefits total (if any) is more than \$16,740; or
- (b) the total of the person's taxable income and reportable fringe benefits total (if any) is more than the family surcharge threshold, if the person is married for only some of the year of income.

(5) In this section:

taxable income, in relation to the spouse of a person, means the spouse's taxable income within the meaning of the Assessment Act, and includes any share in the net income of a trust estate:

- (a) to which the spouse is presently entitled as a beneficiary; and
- (b) in respect of which the trustee of the trust estate in that capacity is liable to be assessed under section 98 of that Act.

8E Increase in levy for certain trustees—beneficiary a person to whom section 8B applies

- (1) This section applies to a person who is a beneficiary of a trust estate during a period if:
 - (a) section 8B applies to the beneficiary during the whole of the period; and
 - (b) the trustee of the trust estate in that capacity is liable to be assessed under section 98 of the Assessment Act in respect of a share of the net income of the trust estate to which the beneficiary is presently entitled (the *beneficiary's trust income*).
- (2) If the amount of the beneficiary's trust income exceeds \$50,000, the amount of the levy that, apart from this section, would have been payable under this Act by the trustee in the capacity of trustee of the trust estate in relation to the beneficiary for the year of income is to be increased:

- (a) if this section applies to the beneficiary for the whole of the year of income—by the amount of 1% of the beneficiary's trust income; or
- (b) if this section applies to the beneficiary for only some of the days in the year of income—by the amount worked out using the formula:

$$(1\% \text{ of the beneficiary's trust income}) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

8F Increase in levy for certain trustees—beneficiary a person to whom section 8C applies

- (1) This section applies to a person who is a beneficiary of a trust estate during a period if:
 - (a) section 8C applies to the beneficiary during the whole of the period; and
 - (b) the trustee of the trust estate in that capacity is liable to be assessed under section 98 of the Assessment Act in respect of a share of the net income of the trust estate to which the beneficiary is presently entitled (the *beneficiary's trust income*).
- (2) If the amount of the beneficiary's trust income exceeds the family surcharge threshold, the amount of the levy that, apart from this section, would have been payable under this Act by the trustee in the capacity of trustee of the trust estate in relation to the beneficiary for the year of income is to be increased:
 - (a) if this section applies to the beneficiary for the whole of the year of income—by the amount of 1% of the beneficiary's trust income; or
 - (b) if this section applies to the beneficiary for only some of the days in the year of income—by the amount worked out using the formula:

$$(1\% \text{ of the beneficiary's trust income}) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

8G Increase in levy for certain trustees—beneficiary a person to whom section 8D applies

- (1) This section applies to a person who is a beneficiary of a trust estate during a period if:
- (a) section 8D applies to the beneficiary during the whole of the period; and
 - (b) the trustee of the trust estate in that capacity is liable to be assessed under section 98 of the Assessment Act in respect of a share of the net income of the trust estate to which the beneficiary is presently entitled (the *beneficiary's trust income*).
- (2) The amount of the levy that, apart from this section, would have been payable under this Act by the trustee in the capacity of trustee of the trust estate in relation to the beneficiary for the year of income is to be increased by 1% of the beneficiary's trust income if:
- (a) this section applies to the beneficiary for the whole of the year of income; and
 - (b) the sum of the following exceeds the family surcharge threshold:
 - (i) the beneficiary's trust income;
 - (ii) the beneficiary's spouse's taxable income;
 - (iii) the beneficiary's spouse's reportable fringe benefits total (if any); and
 - (c) the amount of the beneficiary's trust income exceeds \$16,740.
- (3) If this section applies to the beneficiary for only some of the days in the year of income, the amount of the levy that, apart from this section, would have been payable under this Act by the trustee in the capacity of trustee of the trust estate in relation to the beneficiary for the year of income is to be increased by the amount worked out using the formula:
- $$(1\% \text{ of the beneficiary's trust income}) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$
- if:
- (a) in the case of a beneficiary who is a married person for the whole of the year of income:
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- (i) the sum of the beneficiary's trust income, the beneficiary's spouse's taxable income and the beneficiary's spouse's reportable fringe benefits total (if any) is more than the family surcharge threshold; and
- (ii) the beneficiary's trust income exceeds \$16,740; or
- (b) in the case of a beneficiary who is a married person for only some of the year of income—the beneficiary's trust income exceeds the family surcharge threshold.

(4) In this section:

taxable income, in relation to the spouse of a beneficiary, means the spouse's taxable income within the meaning of the Assessment Act, and includes any share in the net income of a trust estate:

- (a) to which the spouse is presently entitled as a beneficiary; and
- (b) in respect of which the trustee of the trust estate in that capacity is liable to be assessed under section 98 of that Act.

9 Reduction of levy (other than certain levy increases)—person who is prescribed person for part of year of income

- (1) In the case of a person who was a prescribed person during a part or parts only of the year of income, the amount of levy (other than an increase in the levy payable under section 8B, 8C, 8D, 8E, 8F or 8G) payable by the person but for this section shall be reduced by so much of that amount as bears to that amount the same proportion as the number of days in the part, or the sum of the numbers of days in the parts, of the year of income during which the person was a prescribed person bears to the number of days in the year of income.

10 Levy payable by a trustee assessable under section 98 of the Assessment Act

- (1) Where a person in the capacity of a trustee of a trust estate is liable to be assessed pursuant to section 98 of the Assessment Act in respect of a share of the net income of the trust estate to which a beneficiary is presently entitled, the amount of levy payable by the trustee upon that share of that net income shall not exceed the amount of levy that would be payable by the beneficiary if the amount of that share were the taxable income of the beneficiary.

- (2) For the purposes of working out the amount of levy that would be payable by the beneficiary, any rebate that the trustee is entitled to under section 160AAAB of the Assessment Act is taken to be a rebate that the beneficiary is entitled to under section 160AAAA of that Act.

11 Financial years for which levy is payable

The levy imposed by this Act is levied, and shall be paid, for the financial year commencing on 1 July 1986 and for all subsequent financial years until the Parliament otherwise provides.

Table of Acts**Notes to the *Medicare Levy Act 1986*****Note 1**

The *Medicare Levy Act 1986* as shown in this compilation comprises Act No. 110, 1986 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 27 June 1996 is not included in this compilation. For subsequent information *see* Table A.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Medicare Levy Act 1986</i>	110, 1986	4 Nov 1986	4 Nov 1986	
<i>Medicare Levy Amendment Act 1987</i>	110, 1987	26 Nov 1987	26 Nov 1987	S. 4
<i>Medicare Levy Amendment Act 1988</i>	93, 1988	24 Nov 1988	24 Nov 1988	S. 4
<i>Medicare Levy Amendment Act 1989</i>	137, 1989	23 Nov 1989	23 Nov 1989	S. 4
<i>Medicare Levy Amendment Act 1990</i>	86, 1990	6 Nov 1990	6 Nov 1990	S. 4
<i>Taxation Laws Amendment Act (No. 5) 1990</i>	135, 1990	28 Dec 1990	S. 37: Royal Assent (a)	—
<i>Taxation Laws Amendment Act (No. 2) 1991</i>	100, 1991	27 June 1991	Ss. 89–91: Royal Assent (b)	S. 91
<i>Medicare Levy Amendment Act 1991</i>	212, 1991	24 Dec 1991	24 Dec 1991	S. 4
<i>Medicare Levy Amendment Act 1992</i>	155, 1992	11 Dec 1992	11 Dec 1992	S. 5
<i>Medicare Levy Amendment Act (No. 2) 1992</i>	157, 1992	11 Dec 1992	11 Dec 1992	S. 5
<i>Taxation (Deficit Reduction) Act (No. 1) 1993</i>	57, 1993	27 Oct 1993	27 Oct 1993	S. 42
<i>Medicare Levy Amendment Act 1995</i>	56, 1995	28 June 1995	Schedule 2: Royal Assent Remainder: 27 June 1995	Sch. 1 (item 2) and Sch. 2 (item 10)
<i>Medicare Levy Amendment Act 1996</i>	16, 1996	27 June 1996	Schedule 1: 1 July 1996 Schedule 2: 1 July 1997 Remainder: Royal Assent	Sch. 1 (item 6) and Sch. 2 (item 6) [see Table A]

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Medicare Levy Amendment Act (No. 1) 1997</i>	64, 1997	30 May 1997	Schedule 1 (Part 1): 1 July 1996 Schedule 1 (Part 2) and Schedule 2: 1 July 1997 Remainder: Royal Assent	Sch. 1 (items 6, 9) and Sch. 2 (item 7) [see Table A]
<i>Medicare Levy Amendment Act 1998</i>	29, 1998	17 Apr 1998	Schedule 1 (items 2, 5–8): (c) Remainder: 1 July 1997	Sch. 1 (item 9) [see Table A]
<i>Medicare Levy Consequential Amendment (Trust Loss) Act 1998</i>	30, 1998	17 Apr 1998	17 Apr 1998	Sch. 1 (item 2) [see Table A]
<i>Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998</i>	93, 1998	15 July 1998	Schedule 7 (item 46): 1 April 1998 (d)	—
<i>A New Tax System (Fringe Benefits Reporting) Act 1999</i>	17, 1999	19 Apr 1999	Schedule 4: Royal Assent (e)	Sch. 4 (item 8) [see Table A]
<i>A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999</i>	82, 1999	8 July 1999	Schedule 8 (items 27–29): (f)	Sch. 8 (item 29) [see Table A]
<i>A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999</i>	83, 1999	8 July 1999	Schedule 10 (items 65, 68(1)): (g)	Sch. 10 (item 68(1)) [see Table A]
<i>A New Tax System (Family Assistance and Related Measures) Act 2000</i>	45, 2000	3 May 2000	Schedule 4 (item 30): (h) Schedule 4 (item 31): Royal Assent (h)	Sch. 4 (item 31) (rep. by 101, 2003, Sch. 6 (item 1))
as amended by				
<i>Taxation Laws Amendment Act (No. 3) 2003</i>	101, 2003	14 Oct 2003	Schedule 6 (item 1): (i)	—
<i>A New Tax System (Fringe Benefits) Act 2000</i>	52, 2000	30 May 2000	30 May 2000	Sch. 3 (item 2) [see Table A]
<i>Medicare Levy Amendment (CPI Indexation) Act 2000</i>	54, 2000	30 May 2000	30 May 2000	Sch 1 (item 10) [see Table A]

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Taxation Laws Amendment Act (No. 6) 2000</i>	76, 2000	28 June 2000	28 June 2000	Sch. 3 (item 6) [see Table A]
<i>Medicare Levy Amendment (CPI Indexation) Act (No. 1) 2001</i>	12, 2001	22 Mar 2001	22 Mar 2001	Sch. 1 (item 13) [see Table A]
<i>Taxation Laws Amendment (Changes for Senior Australians) Act 2001</i>	44, 2001	25 May 2001	25 May 2001	Sch. 2 (item 8) [see Table A]
<i>Taxation Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2002</i>	39, 2002	26 June 2002	26 June 2002	Sch. 1 (item 15) and Sch. 2 (item 8) [see Table A]
<i>Taxation Laws Amendment Act (No. 2) 2002</i>	57, 2002	3 July 2002	Schedule 8: Royal Assent (j)	Sch. 8 (item 3) [see Table A]
<i>Taxation Laws Amendment (Personal Income Tax Reduction) Act 2003</i>	45, 2003	24 June 2003	24 June 2003	S. 4 [see Table A]
<i>Taxation Laws Amendment Act (No. 6) 2003</i>	67, 2003	30 June 2003	Schedule 1 (items 1–12, 15): Royal Assent	Sch 1 (item 15) [see Table A]
<i>Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2004</i>	84, 2004	25 June 2004	25 June 2004	Ss. 4 and 5 [see Table A]
<i>Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2005</i>	62, 2005	26 June 2005	26 June 2005	Ss. 4 and 13 [see Table A]
<i>Tax Laws Amendment (Personal Income Tax Reduction) Act 2005</i>	101, 2005	12 Aug 2005	12 Aug 2005	S. 4 [see Table A]
<i>Tax Laws Amendment (Personal Tax Reduction and Improved Depreciation Arrangements) Act 2006</i>	55, 2006	19 June 2006	Schedules 1, 3 and 4: 1 July 2006 Remainder: Royal Assent	Sch. 4 (item 8) [see Table A]
<i>Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2006</i>	59, 2006	22 June 2006	22 June 2006	Sch. 1 (item 13) [see Table A]
<i>Tax Laws Amendment (2006 Measures No. 3) Act 2006</i>	80, 2006	30 June 2006	Schedule 6 (item 9): Royal Assent	—

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007</i>	32, 2007	30 Mar 2007	Schedule 2 (items 75–79): 1 Apr 2007 (see s. 2(1))	—
<i>Tax Laws Amendment (2007 Budget Measures) Act 2007</i>	75, 2007	21 June 2007	21 June 2007	Sch. 1 (item 26) [see Table A]
<i>Tax Laws Amendment (Personal Income Tax Reduction) Act 2007</i>	76, 2007	21 June 2007	21 June 2007	Sch. 1 (item 11) [see Table A]

Act Notes

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- (a) The *Medicare Levy Act 1986* was amended by section 37 only of the *Taxation Laws Amendment Act (No. 5) 1990*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (b) The *Medicare Levy Act 1986* was amended by sections 89–91 only of the *Taxation Laws Amendment Act (No. 2) 1991*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (c) The *Medicare Levy Act 1986* was amended by Schedule 1 only of the *Medicare Levy Amendment Act 1998*, subsection 2(2) of which provides as follows:
- (2) Items 2, 5, 6, 7 and 8 of Schedule 1 are taken to have commenced on 1 July 1997, immediately after the commencement of Part 2 of Schedule 1 to, and Schedule 2 to, the *Medicare Levy Amendment Act (No. 1) 1997*.
- (d) The *Medicare Levy Act 1986* was amended by Schedule 7 (item 46) only of the *Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998*, subsection 2(9) of which provides as follows:
- (9) Schedule 7 commences, or is taken to have commenced, on 1 April 1998.
- (e) The *Medicare Levy Act 1986* was amended by Schedule 4 only of the *A New Tax System (Fringe Benefits Reporting) Act 1999*, subsection 2(1) of which provides as follows:
- (1) This Act commences on the day on which it receives the Royal Assent.
- (f) The *Medicare Levy Act 1986* was amended by Schedule 8 (items 27 and 28) only of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*, subsection 2(2) of which provides as follows:
- (2) Schedule 1, item 3 of Schedule 2 and Schedules 3 to 8 commence, or are taken to have commenced, immediately after the commencement of:
 - (a) the *A New Tax System (Family Assistance) Act 1999*; and
 - (b) Schedules 1, 2 and 3 of the *A New Tax System (Compensation Measures Legislation Amendment) Act 1999*.

The *A New Tax System (Family Assistance) Act 1999* and Schedules 1, 2 and 3 commenced on 1 July 2000.
- (g) The *Medicare Levy Act 1986* was amended by Schedule 10 (item 65) only of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*, subsection 2(2) of which provides as follows:
- (2) Schedule 1 (Parts 1 to 5), Schedules 3 to 6, Schedule 7 (other than item 14), Schedules 8 and 9, Schedule 10 (other than item 63) and Schedule 11 (items 3 and 4 only) commence, or are taken to have commenced, on the commencement of Schedule 1 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*.
- Schedule 1 commenced on 1 July 2000.
- (h) The *Medicare Levy Act 1986* was amended by Schedule 4 (item 30) only of the *A New Tax System (Family Assistance and Related Measures) Act 2000*, subsections 2(1) and (10) of which provide as follows:
- (1) Sections 1, 2 and 3 and items 1, 29 and 31 of Schedule 4 commence on the day on which this Act receives the Royal Assent.
 - (10) Items 11 to 27 and item 30 of Schedule 4 commence immediately after the commencement of Schedule 8 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*.
- Schedule 8 commenced on 1 July 2000.
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Act Notes

(i) Subsection 2(1) (item 8) of the *Taxation Laws Amendment Act (No. 3) 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
8. Schedule 6, item 1	Immediately after the time specified in the <i>A New Tax System (Family Assistance and Related Measures) Act 2000</i> for the commencement of item 30 of Schedule 4 to that Act	1 July 2000

(j) Subsection 2(1) (item 7) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
7. Schedules 5, 6, 7 and 8	The day on which this Act receives the Royal Assent	3 July 2002

Table of Amendments**Table of Amendments**

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 3.....	am. No. 135, 1990; No. 64, 1997; No. 30, 1998; No. 17, 1999; No. 76, 2000; No. 44, 2001; Nos. 39 and 57, 2002; Nos. 45 and 67, 2003; No. 84, 2004; Nos. 62 and 101, 2005; Nos. 55 and 59, 2006; Nos. 32, 75 and 76, 2007
S. 3A	ad. No. 64, 1997
Note to s. 5.....	ad. No. 80, 2006
S. 6.....	am. No. 110, 1987; No. 157, 1992; No. 56, 1995; No. 16, 1996
S. 7.....	am. No. 110, 1987; No. 93, 1988; No. 137, 1989; No. 86, 1990; No. 155, 1992; No. 57, 1993; No. 56, 1995; No. 64, 1997; No. 29, 1998; No. 54, 2000; Nos. 12 and 44, 2001; No. 55, 2006
S. 8.....	am. No. 110, 1987; No. 93, 1988; No. 137, 1989; Nos. 86 and 135, 1990; Nos. 100 and 212, 1991; Nos. 155 and 157, 1992; No. 57, 1993; No. 56, 1995; No. 16, 1996; No. 64, 1997; Nos. 29 and 93, 1998; Nos. 82 and 83, 1999; No. 54, 2000; Nos. 12 and 44, 2001; No. 39, 2002; No. 67, 2003; No. 84, 2004; No. 62, 2005; Nos. 55 and 59, 2006; Nos. 75 and 76, 2007
S. 8A	ad. No. 16, 1996 rep. No. 16, 1996
Ss. 8B, 8C.....	ad. No. 64, 1997 am. No. 17, 1999
S. 8D	ad. No. 64, 1997 am. No. 29, 1998; No. 17, 1999; Nos. 52 and 54, 2000; No. 12, 2001; No. 39, 2002; No. 67, 2003; No. 84, 2004; No. 62, 2005; No. 59, 2006; No. 75, 2007
Ss. 8E, 8F	ad. No. 64, 1997
S. 8G	ad. No. 64, 1997 am. No. 29, 1998; No. 17, 1999; No. 54, 2000; No. 12, 2001; No. 39, 2002; No. 67, 2003; No. 84, 2004; No. 62, 2005; No. 59, 2006; No. 75, 2007
Heading to s. 9.....	am. No. 64, 1997
S. 9.....	am. No. 16, 1996; No. 64, 1997
S. 10	am. No. 44, 2001
S. 11.....	am. No. 110, 1987 rs. No. 93, 1988 am. No. 137, 1989 rs. No. 86, 1990

Table A

Table A

Application, saving or transitional provisions

Medicare Levy Amendment Act 1996 (No. 16, 1996)

Schedule 1

6 Application

The amendments made by this Schedule apply for the financial year commencing on 1 July 1996.

Schedule 2

6 Application

The amendments made by this Schedule apply for the financial year commencing on 1 July 1997 and all later financial years.

Medicare Levy Amendment Act (No. 1) 1997 (No. 64, 1997)

Schedule 1

6 Application

- (1) The amendments made by items 1, 4 and 5 apply for the 1996-97 year of income and all later years of income.
- (2) The amendments made by items 2 and 3 apply for the 1996-97 year of income.

9 Application

The amendments made by this Part apply for the 1997-98 year of income and all later years of income.

Table A

Schedule 2

7 Application

The amendments made by this Schedule apply for the 1997-98 year of income and all later years of income.

Medicare Levy Amendment Act 1998 (No. 29, 1998)

Schedule 1

9 Application

The amendments made by this Schedule apply for the financial year commencing on 1 July 1997 and all later financial years.

Medicare Levy Consequential Amendment (Trust Loss) Act 1998 (No. 30, 1998)

Schedule 1

2 Application

The amendment made by this Schedule applies for the 1997-98 year of income and all later years of income.

A New Tax System (Fringe Benefits Reporting) Act 1999 (No. 17, 1999)

Schedule 4

8 Application

The amendments made by this Schedule apply for the purposes of working out the amount of Medicare levy payable on taxable income for the 1999-2000 year of income or a later year of income.

Table A

A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999 (No. 82, 1999)

Schedule 8

29 Application

The amendments made by this Schedule apply to assessments in relation to the 2000-2001 year of income and later years of income.

A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999 (No. 83, 1999)

Schedule 10

68 Application

- (1) Subject to this item, the amendments made by this Schedule apply to assessments in relation to the 2000-2001 year of income and later years of income.

A New Tax System (Fringe Benefits) Act 2000 (No. 52, 2000)

Schedule 3

2 Application

The amendment made by item 1 applies in respect of the 1999-2000 year of income and all later years of income.

Medicare Levy Amendment (CPI Indexation) Act 2000 (No. 54, 2000)

Schedule 1

10 Application

The amendments of the *Medicare Levy Act 1986* made by this Schedule apply to assessments for the 1999-2000 year of income and later years of income.

Table A

Taxation Laws Amendment Act (No. 6) 2000 (No. 76, 2000)

Schedule 3

6 Application of amendments

The amendments made by this Schedule apply for the purposes of working out Medicare levy and surcharge (as defined in Part VIIB of the *Income Tax Assessment Act 1936*) for financial years starting on or after 1 July 2000.

Medicare Levy Amendment (CPI Indexation) Act (No. 1) 2001 (No. 12, 2001)

Schedule 1

13 Application

The amendments of the *Medicare Levy Act 1986* made by this Part apply to assessments for the 2000-2001 year of income and later years of income.

Taxation Laws Amendment (Changes for Senior Australians) Act 2001
(No. 44, 2001)

Schedule 2

8 Application

The amendments made by this Schedule apply to assessments for the 2000-2001 year of income and later years of income.

Taxation Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2002 (No. 39, 2002)

Schedule 1

15 Application of amendments

The amendments made by this Schedule apply to assessments for the 2001-2002 year of income and later years of income.

Table A

Schedule 2

8 Application of amendments

The amendments made by items 4 to 7 apply to assessments for the 2000-01 year of income and later years of income.

Taxation Laws Amendment Act (No. 2) 2002 (No. 57, 2002)

Schedule 8

3 Application

The amendments made by this Schedule apply to assessments for the 2000-2001 year of income and later years of income.

Taxation Laws Amendment (Personal Income Tax Reduction) Act 2003
(No. 45, 2003)

4 Application

The amendments made by Schedule 1 apply to assessments for the 2003-2004 income year and later income years.

Taxation Laws Amendment Act (No. 6) 2003 (No. 67, 2003)

Schedule 1

15 Application of amendments

The amendments made by this Schedule apply to assessments for the 2002-2003 year of income and later years of income.

Table A

Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2004
(No. 84, 2004)

4 Application of amendments

The amendments made by Schedule 1 apply to assessments for the 2003-2004 year of income and later years of income.

5 Amendment of assessments

Section 170 of the *Income Tax Assessment Act 1936* does not prevent the amendment of an assessment made before the commencement of this section for the purposes of giving effect to this Act.

Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2005
(No. 62, 2005)

4 Amendment of assessments

Section 170 of the *Income Tax Assessment Act 1936* does not prevent the amendment of an assessment made before the commencement of this section for the purposes of giving effect to this Act.

Schedule 1

13 Application of amendments

The amendments made by this Schedule apply to assessments for the 2004-2005 year of income and later years of income.

Table A

Tax Laws Amendment (Personal Income Tax Reduction) Act 2005
(No. 101, 2005)

4 Application

The amendments made by Schedule 1 apply to assessments for the 2005-2006 year of income and later years of income.

Tax Laws Amendment (Personal Tax Reduction and Improved Depreciation Arrangements) Act 2006 (No. 55, 2006)

Schedule 4

8 Application

The amendments made by this Schedule apply to assessments for the 2006-07 year of income and later years of income.

Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2006
(No. 59, 2006)

Schedule 1

13 Application of amendments

The amendments made by this Schedule apply to assessments for the 2005-2006 year of income and later years of income.

Tax Laws Amendment (2007 Budget Measures) Act 2007 (No. 75, 2007)

Schedule 1

26 Application of amendments

The amendments made by this Part apply to assessments for the 2006-2007 year of income and later years of income.

Table A

Tax Laws Amendment (Personal Income Tax Reduction) Act 2007
(No. 76, 2007)

Schedule 1

11 Application

The amendments made by this Part apply to assessments for the 2007-08 year of income and later years of income.