



# **Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2018**

**No. 69, 2018**

**An Act to amend the law relating to taxation, and for related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)



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## Contents

1	Short title.....	1
2	Commencement.....	2
3	Schedules.....	2

### **Schedule 1—Medicare levy and Medicare levy surcharge income thresholds** 3

*A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act  
1999* 3

*Medicare Levy Act 1986* 3





# Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2018

No. 69, 2018

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## An Act to amend the law relating to taxation, and for related purposes

[Assented to 29 June 2018]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2018*.

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## 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this Act	The day after this Act receives the Royal Assent.	30 June 2018

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Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## **Schedule 1—Medicare levy and Medicare levy surcharge income thresholds**

### ***A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999***

#### **1 Paragraphs 15(1)(c) and 16(2)(c)**

Omit “\$21,655”, substitute “\$21,980”.

### ***Medicare Levy Act 1986***

#### **2 Subsection 3(1) (paragraph (a) of the definition of *phase-in limit*)**

Omit “\$42,805”, substitute “\$43,447”.

#### **3 Subsection 3(1) (paragraph (c) of the definition of *phase-in limit*)**

Omit “\$27,068”, substitute “\$27,475”.

#### **4 Subsection 3(1) (paragraph (a) of the definition of *threshold amount*)**

Omit “\$34,244”, substitute “\$34,758”.

#### **5 Subsection 3(1) (paragraph (c) of the definition of *threshold amount*)**

Omit “\$21,655”, substitute “\$21,980”.

#### **6 Subsection 8(5) (definition of *family income threshold*)**

Omit “\$36,541”, substitute “\$37,089”.

#### **7 Subsection 8(5) (definition of *family income threshold*)**

Omit “\$3,356”, substitute “\$3,406”.

#### **8 Subsections 8(6) and (7)**

Omit “\$36,541”, substitute “\$37,089”.

**9 Subsection 8(7)**

Omit “\$47,670”, substitute “\$48,385”.

**10 Paragraph 8D(3)(c)**

Omit “\$21,655”, substitute “\$21,980”.

**11 Subparagraph 8D(4)(a)(ii)**

Omit “\$21,655”, substitute “\$21,980”.

**12 Paragraph 8G(2)(c)**

Omit “\$21,655”, substitute “\$21,980”.

**13 Subparagraph 8G(3)(a)(ii)**

Omit “\$21,655”, substitute “\$21,980”.

**14 Application of amendments**

The amendments made by this Schedule apply to assessments for the 2017-18 year of income and later years of income.

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*[Minister’s second reading speech made in—  
House of Representatives on 24 May 2018  
Senate on 18 June 2018]*

(86/18)

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