



Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2019

No. 29, 2019

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/>)

Contents

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

Schedule 1—Medicare levy and Medicare levy surcharge income thresholds

		3
	<i>A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999</i>	3
	<i>Medicare Levy Act 1986</i>	3



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No. 29, 2019

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

[Assented to 5 April 2019]

The Parliament of Australia enacts:

1 Short title

This Act is the *Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2019*.

No. 29, 2019

Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2019

1

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.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	The day after this Act receives the Royal Assent.	6 April 2019

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 “\$21,980”, substitute “\$22,398”.

Medicare Levy Act 1986

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

Omit “\$43,447”, substitute “\$44,272”.

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

Omit “\$27,475”, substitute “\$27,997”.

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

Omit “\$34,758”, substitute “\$35,418”.

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

Omit “\$21,980”, substitute “\$22,398”.

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

Omit “\$37,089”, substitute “\$37,794”.

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

Omit “\$3,406”, substitute “\$3,471”.

8 Subsections 8(6) and (7)

Omit “\$37,089”, substitute “37,794”.

9 Subsection 8(7)

Omit “\$48,385”, substitute “\$49,304”.

10 Paragraph 8D(3)(c)

Omit “\$21,980”, substitute “\$22,398”.

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

Omit “\$21,980”, substitute “\$22,398”.

12 Paragraph 8G(2)(c)

Omit “\$21,980”, substitute “\$22,398”.

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

Omit “\$21,980”, substitute “\$22,398”.

14 Application of amendments

The amendments made by this Schedule apply to assessments for the 2018-19 year of income and later years of income.

*[Minister’s second reading speech made in—
House of Representatives on 2 April 2019
Senate on 3 April 2019]*

(67/19)
