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

No. 18, 1999

Compilation No. 34

Compilation date:	6 April 2019
Includes amendments up to:	Act No. 42, 2019
Registered:	30 April 2019

Prepared by the Office of Parliamentary Counsel, Canberra

Authorised Version C2019C00155 registered 30/04/2019

About this compilation

This compilation

This is a compilation of the *A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999* that shows the text of the law as amended and in force on 6 April 2019 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Part 1—Preliminary 1

1 Short title ... 1
2 Commencement ... 1
3 Definitions ... 1
4 When does a person have private patient hospital cover? ... 2
5 Who is a *dependant* of a person? ... 3
6 What is a *tier 2 earner* and *tier 3 earner* ... 3
7 When are people *married*? ... 3
8 Who is a *prescribed person*? ... 4
9 Application ... 5

Part 2—Imposition of surcharge 6

10 Imposition of Medicare levy surcharge ... 6

Part 3—Amount of surcharge payable 7

Division 1—General rule 7

11 Amount of surcharge payable ... 7

Division 2—Amount of surcharge for single person without dependants 8

12 Amount of surcharge for single person without dependants ... 8

Division 3—Amount of surcharge for single person with dependants 9

13 Amount of surcharge for single person with dependants ... 9

Division 4—Amount of surcharge for married person 11

14 Who does this Division apply to? ... 11
15 Amount of surcharge if this Division applies for whole year ... 12
16 Amount of surcharge if this Division applies for part of the year ... 13

Endnotes 15

Endnote 1—About the endnotes 15

Endnote 2—Abbreviation key 17

Endnote 3—Legislation history 18

Endnote 4—Amendment history 24

Authorised Version C2019C00155 registered 30/04/2019

Authorised Version C2019C00155 registered 30/04/2019

An Act to implement A New Tax System by imposing Medicare levy surcharge on reportable fringe benefits totals of some employees without private hospital insurance

Part 1—Preliminary

1 Short title

This Act may be cited as the *A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999*.

2 Commencement

This Act commences on the day on which the *A New Tax System (Fringe Benefits Reporting) Act 1999* receives the Royal Assent.

3 Definitions

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

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

Australia, when used in a geographical sense, has the same meaning as in the *Income Tax Assessment Act 1997*.

covered by an insurance policy that provides private patient hospital cover has a meaning affected by section 4.

Note: For limited purposes, sections 12, 13 and 14 also treat certain persons as being covered by an insurance policy that provides private patient hospital cover.

dependant of a person has the meaning given by section 5.

family tier 1 threshold, of a person for a year of income, means the family tier 1 threshold (within the meaning of the *Private Health*

Authorised Version C2019C00155 registered 30/04/2019

Insurance Act 2007) of the person for the financial year corresponding to the year of income.

income for surcharge purposes has the same meaning as in the *Income Tax Assessment Act 1997*.

married has a meaning affected by section 7.

prescribed person has the meaning given by section 8.

reportable fringe benefits total has the same meaning as in the *Fringe Benefits Tax Assessment Act 1986*.

resident of Australia has the meaning given by section 10.

singles tier 1 threshold, of a person for a year of income, means the singles tier 1 threshold (within the meaning of the *Private Health Insurance Act 2007*) of the person for the financial year corresponding to the year of income.

surcharge means Medicare levy surcharge imposed by section 10.

tier 2 earner has the meaning given by section 6.

tier 3 earner has the meaning given by section 6.

(2) Subject to subsection (1) and any other contrary intention, an expression used in both this Act and Part VIIB of the Assessment Act has the same meaning in this Act as it has in that Part.

4 When does a person have private patient hospital cover?

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 the applicable amount set out in section 45-1 of that Act in any 12 month period.

Authorised Version C2019C00155 registered 30/04/2019

5 Who is a *dependant* of a person?

A person is a ***dependant*** of another person for a period if the person would be a dependant of the other person for the period for the purposes of Part VIIB of the Assessment Act, disregarding subsections 251R(4), (5), (6B), (6C) and (6D) of that Act.

6 What is a *tier 2 earner* and *tier 3 earner*

(1) Subject to this section, for the purposes of this Act:

(a) ***tier 2 earner***, for a year of income, means a tier 2 earner (within the meaning of the *Private Health Insurance Act 2007*) for the financial year corresponding to the year of income; and

(b) ***tier 3 earner***, for a year of income, means a tier 3 earner (within the meaning of that Act) for the financial year corresponding to the year of income.

(2) In determining whether a person is a ***tier 2 earner*** or ***tier 3 earner*** for a year of income for the purposes of this Act, section 22-30 of the *Private Health Insurance Act 2007* operates with the modification set out in subsection (3).

(3) Replace paragraph 22-30(1)(b) of the *Private Health Insurance Act 2007* with the following paragraph:

(b) on any day in the year, the person has one or more dependants (within the meaning of the *A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999*), other than a dependant to whom the person is married (within the meaning of that Act):

7 When are people *married*?

De facto couples treated as if married

(1) This Act applies to 2 persons (whether of the same sex or different sexes) as if they were married to each other for a period if:

Authorised Version C2019C00155 registered 30/04/2019

(a) their relationship is registered for the period under a law of a State or Territory prescribed for the purposes of section 2E of the *Acts Interpretation Act 1901* as a kind of relationship prescribed for the purposes of that section; or

(b) they lived together in a relationship as a couple on a genuine domestic basis for the period, although not legally married to each other.

(1A) If, during the period, either or both of the persons was legally married to another person, or in a relationship mentioned in paragraph (1)(a) with another person, this Act applies as if the person or persons were not legally married to, or in a relationship mentioned in paragraph (1)(a) with, the other person.

Persons living separately taken not to be married

(2) A person is taken not to be married to another person if they are living separately and apart.

New widows and widowers taken to be married until end of year

(3) If:

(a) the last person (the ***deceased***) 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 deceased during the period starting on the day the deceased died and ending on 30 June of the year of income.

8 Who is a *prescribed person*?

A person is a ***prescribed person*** for a period if the person would be a prescribed person for the purposes of Part VIIB of the Assessment Act during the period, disregarding subsection 251U(3) of that Act.

Authorised Version C2019C00155 registered 30/04/2019

9 Application

This Act extends to every external Territory referred to in the definition of ***Australia***.

Authorised Version C2019C00155 registered 30/04/2019

Part 2—Imposition of surcharge

10 Imposition of Medicare levy surcharge

Surcharge imposed on reportable fringe benefits total

(1) Medicare levy surcharge is imposed on the reportable fringe benefits total for a year of income of a person who is a resident of Australia at any time during the year of income.

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 is payable by the person.

*Who is a **resident of Australia**—general rule*

(2) A person is a ***resident of Australia*** if he or she is a resident of Australia as defined in subsection 6(1) of the Assessment Act.

Application: 1999-2000 year of income onwards

(4) Subsection (1) applies to the 1999-2000 year of income and later years of income.

Authorised Version C2019C00155 registered 30/04/2019

Part 3—Amount of surcharge payable

Division 1—General rule

11 Amount of surcharge payable

General rule

The amount of surcharge payable by a person on the person's reportable fringe benefits total for a year of income is the total of the amounts worked out under whichever of Divisions 2, 3 and 4 apply to the person for a period in the year of income.

Authorised Version C2019C00155 registered 30/04/2019

Division 2—Amount of surcharge for single person without dependants

12 Amount of surcharge for single person without dependants

(1) This Division applies to a person for a period in a year of income if:

(a) the person's income for surcharge purposes for the year of income exceeds the person's singles tier 1 threshold for the year of income; and

(b) during the whole of the period:

(i) the person is not a married person; and

(ii) the person does not have any dependants; and

(iii) the person is not covered by an insurance policy that provides private patient hospital cover; and

(iv) the person is not a prescribed person.

(2) The amount of surcharge payable on the person's reportable fringe benefits total for the year of income is 1% of that total if this Division applies to the person for the whole of the year of income.

(3) If this Division applies to the person for only some of the days of the year of income, the amount of surcharge payable on the person's reportable fringe benefits total for the year of income includes the amount worked out using the formula:

$$\left(\begin{array}{c}\text{1\% of the person's reportable}\\ \text{fringe benefits total for the}\\ \text{year of income}\end{array}\right) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

(4) Increase the amount of each percentage mentioned in subsections (2) and (3) by 0.25 of a percentage point if the person is a tier 2 earner for the year of income.

(5) Increase the amount of each percentage mentioned in subsections (2) and (3) by 0.5 of a percentage point if the person is a tier 3 earner for the year of income.

Authorised Version C2019C00155 registered 30/04/2019

Division 3—Amount of surcharge for single person with dependants

13 Amount of surcharge for single person with dependants

Application

(1) This Division applies to a person for a period in a year of income if:

(a) the person's income for surcharge purposes for the year of income exceeds the person's family tier 1 threshold for the year of income; and

(b) during the whole of the period:

(i) the person is not a married person; and

(ii) the person has one or more dependants; and

(iii) the person, or at least one of the person's dependants, is not covered by an insurance policy that provides private patient hospital cover; and

(iv) the person is not a prescribed person.

Special rules for applying subparagraph (1)(b)(iii)

(2) For the purposes of subparagraph (1)(b)(iii):

(a) the person is taken to be covered during the whole of the period by an insurance policy that provides private patient hospital cover if, apart from subsection 251U(2) of the Assessment Act, the person would be a prescribed person for the period because of paragraph 251U(1)(a), (b), (c), (ca), (caa) or (cb) of that Act; and

(b) disregard each of the person's dependants who:

(i) is a prescribed person for the period; or

(ii) would be a prescribed person for the period apart from subsection 251U(2) of the Assessment Act.

Note: Paragraphs 251U(1)(a), (b), (c), (ca), (caa) and (cb) of the Assessment Act provide that the following are prescribed persons:

Authorised Version C2019C00155 registered 30/04/2019

- defence personnel and members of their families who can get free medical treatment;
- people who can get free medical treatment under the *Veterans' Entitlements Act 1986*, the *Military Rehabilitation and Compensation Act 2004*, the *Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006* or the *Treatment Benefits (Special Access) Act 2019*;
- people who receive certain payments under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*.

Subsection 251U(2) of the Assessment Act provides that a person who would otherwise be a prescribed person is not a prescribed person if one or more of his or her dependants are not prescribed persons.

Amount of surcharge payable for whole year

(3) The amount of surcharge payable on the person's reportable fringe benefits total for the year of income is 1% of that total if this Division applies to the person for the whole of the year of income.

Amount of surcharge payable for part of year

(4) If this Division applies to the person for only some of the days of the year of income, the amount of surcharge payable on the person's reportable fringe benefits total for the year of income includes the amount worked out using the formula:

$$\left(\begin{array}{c}\text{1\% of the person's reportable}\\ \text{fringe benefits total for the}\\ \text{year of income}\end{array}\right) \times \frac{\text{Number of those days}}{\text{Number of days in the year of income}}$$

(5) Increase the amount of each percentage mentioned in subsections (3) and (4) by 0.25 of a percentage point if the person is a tier 2 earner for the year of income.

(6) Increase the amount of each percentage mentioned in subsections (3) and (4) by 0.5 of a percentage point if the person is a tier 3 earner for the year of income.

Authorised Version C2019C00155 registered 30/04/2019

Division 4—Amount of surcharge for married person

14 Who does this Division apply to?

Application

(1) This Division applies to a person for a period in a year of income if, during the whole of the period:
  (a) the person is a married person; and
  (b) the person, or at least one of the person's dependants, is not covered by an insurance policy that provides private patient hospital cover; and
  (c) the person is not a prescribed person.

Special rules for applying paragraph (1)(b)

(2) For the purposes of paragraph (1)(b):
  (a) the person is taken to be covered during the whole of the period by an insurance policy that provides private patient hospital cover if, apart from subsection 251U(2) of the Assessment Act, the person would be a prescribed person for the period because of paragraph 251U(1)(a), (b), (c), (ca), (caa) or (cb) of that Act; and
  (b) disregard each of the person's dependants who:
    (i) is a prescribed person for the period; or
    (ii) would be a prescribed person for the period apart from subsection 251U(2) of the Assessment Act.

Note: Paragraphs 251U(1)(a), (b), (c), (ca), (caa) and (cb) of the Assessment Act provide that the following are prescribed persons:

- defence personnel and members of their families who can get free medical treatment;
- people who can get free medical treatment under the *Veterans' Entitlements Act 1986*, the *Military Rehabilitation and Compensation Act 2004*, the *Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006* or the *Treatment Benefits (Special Access) Act 2019*;

Authorised Version C2019C00155 registered 30/04/2019

- people who receive certain payments under the *Social Security Act 1991* or the *Veterans' Entitlements Act 1986*.

Subsection 251U(2) of the Assessment Act provides that a person who would otherwise be a prescribed person is not a prescribed person if one or more of his or her dependants are not prescribed persons.

15 Amount of surcharge if this Division applies for whole year

When this section applies

(1) The amount of surcharge payable on the person's reportable fringe benefits total for the year of income is 1% of that total if:
  (a) this Division applies to the person for the whole of the year of income; and
  (b) the sum of the person's income for surcharge purposes, and the person's spouse's income for surcharge purposes, for the year of income exceeds the person's family tier 1 threshold for the year of income; and
  (c) the person's income for surcharge purposes for the year of income exceeds $22,398.

Special rule if person's spouse is a presently entitled beneficiary in a trust estate

(2) In working out whether subsection (1) applies to a person whose spouse is a beneficiary presently entitled to a share in the net income of a trust estate in respect of which the trustee is liable to be assessed under section 98 of the Assessment Act, assume that:
  (a) the spouse's income for surcharge purposes included that share; and
  (b) subsection 271-105(1) in Schedule 2F to that Act did not apply in working out the net income of the trust estate.

(3) Increase the amount of the percentage mentioned in subsection (1) by 0.25 of a percentage point if the person is a tier 2 earner for the year of income.

Authorised Version C2019C00155 registered 30/04/2019

(4) Increase the amount of the percentage mentioned in subsection (1) by 0.5 of a percentage point if the person is a tier 3 earner for the year of income.

16 Amount of surcharge if this Division applies for part of the year

When this section applies

(1) The amount of surcharge payable on a person's reportable fringe benefits total for a year of income includes the amount worked out using the formula in subsection (4) if:
  (a) this Division applies to the person for only part of the year of income; and
  (b) either subsection (2) or (3) applies to the person.

Person married for whole year of income

(2) This subsection applies to the person if:
  (a) the person is married for the whole of the year of income; and
  (b) the sum of the person's income for surcharge purposes, and the person's spouse's income for surcharge purposes, for the year of income exceeds the person's family tier 1 threshold for the year of income; and
  (c) the person's income for surcharge purposes for the year of income exceeds $22,398.

Person married for part of the year of income

(3) This subsection applies to the person if:
  (a) the person is married for only part of the year of income; and
  (b) the person's income for surcharge purposes for the year of income exceeds the person's family tier 1 threshold for the year of income.

Authorised Version C2019C00155 registered 30/04/2019

Amount of surcharge

(4) The amount of surcharge payable on the person's reportable fringe benefits total for the year of income includes the amount worked out using the formula:

$$\left(\begin{array}{c}\text{1\% of the person's reportable}\\ \text{fringe benefits total for the}\\ \text{year of income}\end{array}\right) \times \frac{\text{Number of applicable days}}{\text{Number of days in the year of income}}$$

where:

number of applicable days is the number of days in the year of income for which this Division applies to the person.

(4A) Increase the amount of the percentage mentioned in subsection (4) by 0.25 of a percentage point if the person is a tier 2 earner for the year of income.

(4B) Increase the amount of the percentage mentioned in subsection (4) by 0.5 of a percentage point if the person is a tier 3 earner for the year of income.

Special rule if person's spouse is a presently entitled beneficiary in a trust estate

(5) In working out whether subsection (2) applies to a person whose spouse is a beneficiary presently entitled to a share in the net income of a trust estate in respect of which the trustee is liable to be assessed under section 98 of the Assessment Act, assume that:

(a) the spouse's income for surcharge purposes included that share; and

(b) subsection 271-105(1) in Schedule 2F to that Act did not apply in working out the net income of the trust estate.

Authorised Version C2019C00155 registered 30/04/2019

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes
Endnote 2—Abbreviation key
Endnote 3—Legislation history
Endnote 4—Amendment history

Abbreviation key—Endnote 2
The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4
Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes
The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments
A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Authorised Version C2019C00155 registered 30/04/2019

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation "(md)" added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation "(md not incorp)" is added to the details of the amendment included in the amendment history.

Authorised Version C2019C00155 registered 30/04/2019

Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

Ch = Chapter(s)

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

Div = Division(s)

ed = editorial change

exp = expires/expired or ceases/ceased to have effect

F = Federal Register of Legislation

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

(md not incorp) = misdescribed amendment cannot be given effect

mod = modified/modification

No. = Number(s)

o = order(s)

Ord = Ordinance

orig = original

par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

pres = present

prev = previous

(prev…) = previously

Pt = Part(s)

r = regulation(s)/rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

Sch = Schedule(s)

Sdiv = Subdivision(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

Sub-Ch = Sub-Chapter(s)

SubPt = Subpart(s)

underlining = whole or part not commenced or to be commenced

Authorised Version C2019C00155 registered 30/04/2019

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Act 1999	18, 1999	19 Apr 1999	19 Apr 1999 (s 2)	
A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Amendment Act 2000	53, 2000	30 May 2000	30 May 2000 (s 2)	Sch 1 (item 5)
Medicare Levy Amendment (CPI Indexation) Act 2000	54, 2000	30 May 2000	Sch 1 (items 1, 2): 30 May 2000 (s 2)	Sch 1 (item 2)
Taxation Laws Amendment Act (No. 6) 2000	76, 2000	28 June 2000	Sch 3 (items 1–3, 6): 28 June 2000 (s 2)	Sch 3 (item 6)
Medicare Levy Amendment (CPI Indexation) Act (No. 1) 2001	12, 2001	22 Mar 2001	Sch 1 (items 1, 2): 22 Mar 2001 (s 2)	Sch 1 (item 2)
Taxation Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2002	39, 2002	26 June 2002	Sch 1 (items 1, 2, 15): 26 June 2002 (s 2)	Sch 1 (item 15)
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Sch 1 (items 13–15): 30 June 2003 (s 2)	Sch 1 (item 15)

Authorised Version C2019C00155 registered 30/04/2019

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	Sch 3 (items 11, 12): 1 July 2004 (s 2(1) item 6)	—
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2004	84, 2004	25 June 2004	s. 4 and Sch 1 (items 1, 2): 25 June 2004 (s 2)	s 4
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 116): 29 June 2010 (s 2(1) item 9)	—
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2005	62, 2005	26 June 2005	Sch 1 (items 1, 13): 26 June 2005 (s 2)	Sch 1 (item 13)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 117): 29 June 2010 (s 2(1) item 9)	—
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2006	59, 2006	22 June 2006	Sch 1 (items 1, 13): 22 June 2006 (s 2)	Sch 1 (item 13)
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Sch 6 (item 1): 30 June 2006 (s 2(1) item 7)	—

Authorised Version C2019C00155 registered 30/04/2019

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	Sch 1 (items 9, 406(1)–(3)): 15 Mar 2007 (s 2(1) item 2)	Sch 1 (item 406(1)–(3))
Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007	32, 2007	30 Mar 2007	Sch 2 (items 4–8): 1 Apr 2007 (s 2(1) item 7)	—
Tax Laws Amendment (2007 Budget Measures) Act 2007	75, 2007	21 June 2007	Sch 1 (items 14, 26): 21 June 2007 (s 2)	Sch1 (item 26)
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2008	50, 2008	25 June 2008	Sch 1 (items 1, 13): 25 June 2008 (s 2)	Sch 1 (item 13)
Tax Laws Amendment (Medicare Levy Surcharge Thresholds) Act (No. 2) 2008	110, 2008	31 Oct 2008	s 4 and Sch 1 (items 1–5, 11, 12): 31 Oct 2008 (s 2)	s 4 and Sch 1 (items 11, 12)
Same-Sex Relationships (Equal Treatment in Commonwealth Laws—General Law Reform) Act 2008	144, 2008	9 Dec 2008	Sch 14 (items 1, 2): 10 Dec 2008 (s 2(1) item 36)	Sch 14 (item 2)
Tax Laws Amendment (2009 Measures No. 1) Act 2009	27, 2009	26 Mar 2009	Sch 3 (items 22–32, 102(1)): 27 Mar 2009 (s 2(1) item 5)	Sch 3 (item 102(1))
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2009	41, 2009	23 June 2009	Sch 1 (items 1, 13): 23 June 2009 (s 2)	Sch 1 (item 13)

Authorised Version C2019C00155 registered 30/04/2019

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2010	78, 2010	29 June 2010	Sch 1 (item 1, 13): 29 June 2010 (s 2)	Sch 1 (item 13)
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2011	44, 2011	27 June 2011	Sch 1 (items 1, 13): 27 June 2011 (s 2)	Sch 1 (item 13)
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Sch 2 (item 65) and Sch 3 (items 10, 11): 27 Dec 2011 (s 2(1) items 3, 12)	Sch 3 (items 10, 11)
Clean Energy (Tax Laws Amendments) Act 2011	159, 2011	4 Dec 2011	Sch 2 (items 1, 11): 1 July 2012 (s 2(1) item 4)	Sch 2 (item 11)
as amended by				
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2012	86, 2012	28 June 2012	Sch 1 (item 14): 28 June 2012 (s 2(1) item 2)	—
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Sch 6 (item 22): 21 Mar 2012 (s 2(1) item 10)	—
Fairer Private Health Insurance Incentives (Medicare Levy Surcharge—Fringe Benefits) Act 2012	28, 2012	4 Apr 2012	Sch 1: 1 July 2012 (s 2(1) item 2) Remainder: 4 Apr 2012 (s 2(1) item 1)	Sch 1 (item 17)
Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2012	86, 2012	28 June 2012	Sch 1 (items 1, 13): 28 June 2012 (s 2(1) item 2)	Sch 1 (item 13)

Authorised Version C2019C00155 registered 30/04/2019

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Sch 7 (item 194): 1 July 2012 (s 2(1) item 18)	—
A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Amendment Act 2015	52, 2015	26 May 2015	1 July 2016 (s 2)	Sch 1 (item 4)
Tax and Superannuation Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2015	69, 2015	25 June 2015	Sch 1 (items 1, 13): 25 June 2015 (s 2)	Sch 1 (item 13)
Tax and Superannuation Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2016	39, 2016	4 May 2016	Sch 1 (items 1, 14): 4 May 2016 (s 2(1) item 1)	Sch 1 (item 14)
Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2017	58, 2017	22 June 2017	Sch 1 (items 1, 14): 23 June 2017 (s 2(1) item 1)	Sch 1 (item 14)
Veterans' Affairs Legislation Amendment (Budget Measures) Act 2017	59, 2017	22 June 2017	Sch 1 (items 22, 23): 1 July 2017 (s 2(1) item 4)	—
Social Services Legislation Amendment (Welfare Reform) Act 2018	26, 2018	11 Apr 2018	Sch 5 (items 22–25): 20 Sept 2020 (s 2(1) item 8)	—

Authorised Version C2019C00155 registered 30/04/2019

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2018	69, 2018	29 June 2018	Sch 1 (item 1): 30 June 2018 (s 2(1) item 1)	—
A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Amendment (Excess Levels for Private Health Insurance Policies) Act 2018	99, 2018	21 Sept 2018	Sch 1: 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 4)
Treasury Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2019.	29, 2019	5 Apr 2019	Sch 1 (items 1, 14): 6 Apr 2019 (s 2(1) item 1)	Sch 1 (item 14)
Treatment Benefits (Special Access) (Consequential Amendments and Transitional Provisions) Act 2019	42, 2019	5 Apr 2019	Sch 1 (item 1) and Sch 2 (items 5, 6): 6 Apr 2019 (s 2(1) item 2)	Sch 1 (item 1)

Authorised Version C2019C00155 registered 30/04/2019

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 3	am No 76, 2000; No 110, 2008; No 27, 2009; No 28, 2012; No 52, 2015
s 4	rs No 76, 2000
	am No 32, 2007; No 99, 2018
s 5A	ad No 110, 2008
	rep No 28, 2012
s 6	am No 110, 2008
	rs No 28, 2012
s 7	am No 144, 2008; No 46, 2011
s 9	am No 15, 2007
	rep No 27, 2009
	ad No 52, 2015
Part 2	
s 10	am No 80, 2006; No 52, 2015
Part 3	
Division 1	
s 11	am No 53, 2000; No 12, 2012
Division 2	
s 12	am No 110, 2008; No 27, 2009; No 28, 2012
Division 3	
s 13	am No 27, 2009; No 52, 2004; No 28, 2012; No 59, 2017; No 26, 2018; No 42, 2019
Division 4	
s 14	am No 52, 2004; No 59, 2017; No 26, 2018; No 42, 2019

Authorised Version C2019C00155 registered 30/04/2019

Endnote 4—Amendment history

Provision affected	How affected
s 15	am No 53, 2000; No 54, 2000; No 12, 2001; No 39, 2002; No 67, 2003; No 84, 2004; No 62, 2005; No 59, 2006; No 75, 2007; No 50, 2008; No 27, 2009 No 41, 2009; No 78, 2010; No 44, 2011; No 159, 2011 (as am by No 86, 2012); No 28, 2012; No 86, 2012; No 88, 2013; No 69, 2015; No 39, 2016; No 58, 2017; No 69, 2018; No 29, 2019
s 16	am No 53, 2000; No 54, 2000; No 12, 2001; No 39, 2002; No 67, 2003; No 84, 2004; No 62, 2005; No 59, 2006; No 75, 2007; No 50, 2008; No 27, 2009; No 41, 2009; No 78, 2010; No 44, 2011; No 159, 2011 (as am by No 86, 2012); No 28, 2012; No 86, 2012; No 88, 2013; No 69, 2015; No 39, 2016; No 58, 2017; No 69, 2018; No 29, 2019

Authorised Version C2019C00155 registered 30/04/2019