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## LODGMET OF PRIVATE HEALTH INSURANCE INFORMATION IN ACCORDANCE WITH THE *PRIVATE HEALTH INSURANCE ACT 2007*

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# Explanatory Statement

### General Outline of Instrument

1. This instrument is made under section 282-30 of the *Private Health Insurance Act 2007*.
2. This instrument details the information requirements to be reported to the Commissioner by the Chief Executive Medicare in regard to persons who were members of complying private health insurance funds each financial year.
3. The instrument is a legislative instrument for the purposes of the *Legislative Instruments Act 2003*.

### Date of effect

4. The instrument is taken to have commenced on 01 June 2013.

### What is this instrument about

5. The purpose of this instrument is to detail the private health insurance statement information which is to be reported and states the period by which the information is required to be lodged.

### What is the effect of this instrument

6. An assessment of the compliance cost impact indicates that the impact will be minimal for implementation and on-going compliance costs. The instrument is routine in nature.

### Background

7. This instrument has been developed to ensure that information in regard to persons who were insured under a complying health insurance fund during a financial year are reported to the Commissioner of Taxation by the Chief Executive Medicare within a predetermined period.

## **Consultation**

8. There has been significant consultation in relation to this instrument with both Medicare and the health industry which has been ongoing since 20 April 2012. Consultation has included the information to be reported and the timing of reporting.

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**Andrew Watson**  
**Assistant Commissioner of Taxation**  
22 March 2013

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### **Legislative references:**

*Private Health Insurance Act 2007*

## **Statement of Compatibility with Human Rights**

This Statement is prepared in accordance with Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

### **Lodgment of Private Health Insurance information in accordance with the *Private Health Insurance Act 2007***

This Legislative Instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

#### **Overview**

This instrument details the information requirements to be reported to the Commissioner by the Chief Executive Medicare in regard to persons who were members of complying private health insurance funds each financial year.

#### **Human rights implications**

This legislative instrument does not engage any of the applicable rights or freedoms as it simply provides guidance on the private health insurance information required to be lodged and the period by which it must be lodged.

#### **Conclusion**

This legislative instrument is compatible with human rights as it does not raise any human rights issues.

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**Andrew Watson**  
**Assistant Commissioner of Taxation**  
22 March 2013

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