


IT 2044 - Rebate of tax for basic health insurance premiums - state government levies

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TAXATION RULING NO. IT 2044

REBATE OF TAX FOR BASIC HEALTH INSURANCE PREMIUMS -
STATE GOVERNMENT LEVIES

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1104730 BASIC HEALTH INSURANCE 159XA
PREMIUMS

PREAMBLE Both the New South Wales and Victorian Governments have imposed a levy upon health insurance funds in their States. The levy finances outpatients' services at hospitals in those States and, in New South Wales, also finances ambulance services.

RULING 2. The High Court has decided that the levies are valid and are in law taxes that health insurance funds are required to pay. Accordingly, approved increased contribution rates for basic hospital and medical benefits that take into account the cost of the levy qualify for the rebate of tax under section 159XA.

COMMISSIONER OF TAXATION

8 June 1983