





# **Tax Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2010**

**No. 78, 2010**

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

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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

*[Assented to 29 June 2010]*

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Tax Laws Amendment (Medicare Levy  
and Medicare Levy Surcharge) Act 2010*.

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## **2 Commencement**

This Act commences on the day this Act receives the Royal Assent.

## **3 Schedule(s)**

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 “\$17,794”, substitute “\$18,488”.

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

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

Omit “\$29,763”, substitute “\$32,584”.

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

Omit “\$20,934”, substitute “\$21,750”.

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

Omit “\$25,299”, substitute “\$27,697”.

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

Omit “\$17,794”, substitute “\$18,488”.

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

Omit “\$30,025”, substitute “\$31,196”.

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

Omit “\$2,757”, substitute “\$2,865”.

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

Omit “\$30,025”, substitute “\$31,196”.

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

Omit “\$17,794”, substitute “\$18,488”.

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

Omit “\$17,794”, substitute “\$18,488”.

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

Omit “\$17,794”, substitute “\$18,488”.

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

Omit “\$17,794”, substitute “\$18,488”.

**13 Application of amendments**

The amendments made by this Schedule apply to assessments for the 2009-10 year of income and later years of income.

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*[Minister’s second reading speech made in—  
House of Representatives on 13 May 2010  
Senate on 15 June 2010]*