


# ***TR 93/35A1 - Addendum - Income tax: medicare levy payable by persons entitled to full free medical treatment: dependants for medicare levy purposes***

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# Addendum

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## Taxation Ruling

### Income tax: Medicare levy payable by persons entitled to full free medical treatment: dependants for Medicare levy purposes

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 93/35 to reflect the changes to the definition of a dependant pursuant to subsection 251R(3) of the *Income Tax Assessment Act 1936* as amended by the *Tax Laws Amendment (2005 Measures No. 3) Act 2005* applicable to assessments for the 2005-06 and later years of income.

#### TR 93/35 is amended as follows:

**1. Paragraph 2**

Omit '*Income Tax Assessment Act 1936*'; substitute '*Income Tax Assessment Act 1936* (ITAA 1936).<sup>1</sup>'.

**2. Paragraphs 4 and 7**

After 'paragraph 3'; insert 'of this Ruling'.

**3. Paragraph 9**

Omit the paragraph; substitute:

9. For Medicare levy purposes the spouse and children under 21<sup>2</sup> of a person are treated as dependants of that person provided they are Australian residents and the person contributes to their maintenance. A child aged 21 to 24 who is a full time student is also included as a dependant if his or her separate net income is less than \$1786: subsection 251R(3); subsection 251R(4).

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<sup>1</sup> All legislative references are to the ITAA 1936 unless otherwise indicated.

<sup>2</sup> As amended by Item 3 of Schedule 5 to the *Tax Laws Amendment (2005 Measures No. 3) Act 2005*.

## 4. Paragraph 15

Omit the paragraph; substitute:

15. This Ruling applies to years of income commencing both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

## 5. Related Rulings/Determinations

After the reference number; insert:

*Related Rulings/Determinations*

IT 2365; TR 2006/10

## 6. Legislative references

Omit the references; substitute:

- ITAA 1936
- ITAA 1936 6(1)
- ITAA 1936 251R(2)
- ITAA 1936 251R(3)
- ITAA 1936 251R(4)
- ITAA 1936 251R(5)
- ITAA 1936 251R(6)
- ITAA 1936 251R(6B)
- ITAA 1936 251R(6C)
- ITAA 1936 251R(6D)
- ITAA 1936 251R(6E)
- ITAA 1936 251R(6F)
- ITAA 1936 251U(1)
- ITAA 1936 251U(2)
- ITAA 1936 251U(3)
- Tax Laws Amendment (2005 Measures No. 3) Act 2005 Sch 5
- Social Security Act 1991
- TAA 1953

This Addendum applies on and from 1 July 2005.

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**Commissioner of Taxation**

30 January 2013

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ATO references

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