



**A New Tax System (Medicare Levy
Surcharge—Fringe Benefits)
Amendment Act 2015**

No. 52, 2015

***An Act to amend the *A New Tax System (Medicare
Levy Surcharge—Fringe Benefits) Act 1999*, and for
related purposes***

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

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No. 52, 2015

**An Act to amend the *A New Tax System (Medicare
Levy Surcharge—Fringe Benefits) Act 1999*, and for
related purposes**

[Assented to 26 May 2015]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *A New Tax System (Medicare Levy Surcharge—Fringe Benefits) Amendment Act 2015*.

2 Commencement

This Act commences on 1 July 2016.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Amendments

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

1 Subsection 3(1)

Insert:

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

2 At the end of Part 1

Add:

9 Application

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

3 Subsection 10(3)

Repeal the subsection.

4 Application

The amendments made by this Schedule apply in relation to the 2016-17 year of income and later years of income.

[Minister's second reading speech made in—
House of Representatives on 26 March 2015
Senate on 13 May 2015]

(51/15)
