



**Tax and Superannuation Laws  
Amendment (Medicare Levy and  
Medicare Levy Surcharge) Act 2015**

**No. 69, 2015**

**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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**No. 69, 2015**

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

*[Assented to 25 June 2015]*

The Parliament of Australia enacts:

## **1 Short title**

This Act may be cited as the *Tax and Superannuation Laws  
Amendment (Medicare Levy and Medicare Levy Surcharge) Act  
2015*.

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## **2 Commencement**

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

## **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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—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 “\$20,542”, substitute “\$20,896”.

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

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

Omit “\$37,975”, substitute “\$41,305”.

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

Omit “\$24,167”, substitute “\$26,120”.

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

Omit “\$32,279”, substitute “\$33,044”.

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

Omit “\$20,542”, substitute “\$20,896”.

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

Omit “\$34,367”, substitute “\$35,261”.

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

Omit “\$3,156”, substitute “\$3,238”.

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

Omit “\$34,367”, substitute “\$35,261”.

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

Omit “\$20,542”, substitute “\$20,896”.

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

Omit “\$20,542”, substitute “\$20,896”.

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

Omit “\$20,542”, substitute “\$20,896”.

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

Omit “\$20,542”, substitute “\$20,896”.

**13 Application of amendments**

The amendments made by this Schedule apply to assessments for the 2014-15 year of income and later years of income.

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*[Minister’s second reading speech made in—  
House of Representatives on 27 May 2015  
Senate on 15 June 2015]*

(59/15)

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