2013-2014-2015

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

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

No. , 2015

(Treasury)

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

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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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