

## **EXPLANATORY MEMORANDUM**

### **HEALTHCARE LEVY REGULATIONS 2012**

Under section 10 of the *Healthcare Levy Act 1990* persons receiving income less than the prescribed amount during the 6 months before a levy day may be declared to be exempt persons. The proposed *Healthcare Levy Regulations 2012* seek to increase the prescribed amount from \$3,500 to \$6,500.

20 April 2012