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Medicare levy objections or private ruling

Information to provide with your objection or private ruling request about the Medicare levy.

Medicare levy surcharge

Information to provide with your objection or private ruling request about the Medicare levy surcharge.

Medicare levy exemption

Information to provide with your objection about a Medicare levy exemption.

QC 80929

Medicare levy surcharge – supporting information

Information to provide with your objection or private ruling request about the Medicare levy surcharge.

Last updated 24 June 2024

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How to lodge

To apply for a private ruling about the Medicare levy surcharge:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about the Medicare levy surcharge:

- complete and submit the relevant form
 - **Objection form – for taxpayers**
 - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Medicare levy surcharge**.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about the Medicare levy surcharge is indicated below. Refer to the category that applies to you and your family.

For the Medicare levy surcharge, **spouse** includes married and de-facto relationships - if you are living separately and apart from your spouse we treat you as not being married.

- [You do not have a spouse and do not have children](#)
- [You do not have a spouse and have children](#)
- [You have a spouse and do not have children](#)
- [You have a spouse and have children](#)

You do not have a spouse and do not have children

- whether you are an Australian resident for income tax purposes
- if you have not lodged a tax return for the relevant year, details of your taxable income and reportable fringe benefits for the relevant income year or years
- whether you are covered by an insurance policy that provides private patient hospital cover for the relevant income year or years, and if so
 - the name of the fund
 - the excess that applies to this policy
- whether you are exempt from the Medicare levy (see the categories provided under Medicare levy exemption) and if so, details.

You do not have a spouse and have children

- whether you and your children are Australian residents for income tax purposes
- if you have not lodged a tax return for the relevant year, details of your taxable income and reportable fringe benefits for the relevant income year or years
- details of your children's ages and whether they are in full-time education at a school, college or university
- whether you and your children are covered by an insurance policy that provides private patient hospital cover for the relevant income year or years, and if so
 - the name of the fund
 - the excess that applies to this policy.

You have a spouse and do not have children

- whether you and your spouse are a resident of Australia for income tax purposes
- if you or your spouse have not lodged a tax return for the relevant year, details of your and your spouse's taxable incomes and reportable fringe benefits for the relevant income year or years
- whether you and your spouse are covered by an insurance policy that provides private patient hospital cover for the relevant income

year or years, and if so

- the name of the fund
- the excess that applies to this policy
- whether you and your spouse are exempt from the Medicare levy (see the categories provided under **Medicare levy exemption**) and if so, details.

You have a spouse and have children

- whether you, your spouse and children are residents of Australia for income tax purposes
- if you or your spouse have not lodged a tax return for the relevant year, details of your and your spouse's taxable incomes and reportable fringe benefits for the relevant income year or years
- details of your children's ages and whether they are in full-time education at a school, college or university
- whether you, your spouse and children are covered by an insurance policy that provides private patient hospital cover for the relevant income year or years, and if so
 - the name of the fund
 - the excess that applies to this policy
- whether you, your spouse and your children are exempt from the Medicare levy (see the categories provided under **Medicare levy exemption**) and if so, details.

QC 27189

Medicare levy exemption – supporting information

Information to provide with your objection about a Medicare levy exemption.

Last updated 24 June 2024

How to lodge

To lodge an objection about a Medicare Levy exemption:

- complete and submit the relevant form
 - Objection form – for taxpayers
 - Objection form – for tax professionals
- provide the supporting information listed below.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

We need to know if any of the following applied to you during all or part of the year:

- you were a blind pensioner
- you received sickness allowance from Centrelink
- you were entitled to full free medical treatment for all conditions under Defence Force arrangements or Veterans' Affairs Repatriation Health Card (Gold Card).

If any of the above applied to you during the year, we will ask you for additional information.

Temporary resident

If you were a temporary resident without Australian citizenship for all of, or part of the year, we need to know:

- if you will be providing a copy of your Medicare Entitlement Statement (MES) – your MES will show any periods that you were not entitled to Medicare, you can apply for a [Medicare Entitlement Statement](#)  through Services Australia
- if you will be providing a copy of your spouse's MES, if applicable.

Your objection may face delays where you do not provide an MES with your objection. We may also ask you for additional information regarding your dependents.

Foreign resident

If you were you a foreign resident for all of, or part of the year, we need to know:

- if you will be providing a copy of your Medicare Entitlement Statement (MES) – your MES will show any periods that you were not entitled to Medicare, you can apply for a [Medicare Entitlement Statement](#)  through Services Australia
- if you will be providing a copy of your spouse's MES, if applicable.

Your objection may face delays where you do not provide an MES with your objection. We may also ask you for additional information regarding your dependents.

Norfolk Island resident

If, for the 2015–16 or earlier years, you were you a Norfolk Island resident for the full year, we need to know if you can provide evidence of your residential address in that year.

If, for the 2015–16 or earlier years, you were a Norfolk Island resident for only part of the year we need to know:

- the dates for which you were a Norfolk Island resident
- if you can provide any documentary evidence of the period of your residency on Norfolk Island
- if you can provide evidence of your residential address in that year
- if you have any dependents, and the dates for which they were Norfolk Island residents.

QC 53397

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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