



Application for a Medicare Entitlement Statement – instructions

Based on your former country of residence/nationality you may be eligible to claim an exemption from the Australian Medicare levy (2% of taxable income) and Medicare levy surcharge (additional 1% - 1.5% of income for surcharge purposes) in your Australian income tax return. To claim this exemption, you need to be issued with a Medicare Entitlement statement (MES) by the Department of Human Services (DHS) confirming you are **NOT** eligible for Medicare (government healthcare) assistance.

To apply for the MES you need to submit the attached application form to us which we will review and then submit to the DHS on your behalf. Please note that we will email your documents to the DHS, so if you disagree with your information being transmitted electronically please advise us of this on the top of the form when you submit it to us.

Please also note that we cannot prepare and lodge your 2017/18 Australian tax return until we have received the MES confirming your ineligibility to Medicare. You may be responsible for any interest and penalties that arise from late lodgement of your return if your certificate is not issued in time. DHS processing time can sometimes take eight weeks so we recommend that you submit your form to us as early in the tax year as possible.

To complete the attached MES application form, please:

- 1. Complete** questions 1 to 23 (you may type in the information directly into the pdf version of the form). Please follow our guidance to complete the following questions:
 - **Question 5** – If you have a Medicare card, please advise us as soon as possible as you should not be completing the application form
 - **Question 10** – If you are currently in Australia, please provide your residential address in Australia. If you have left Australia permanently, please provide your last known Australian residential address
 - **Questions 13 and 14** – Please indicate the country where you were residing for 6 months or more prior to arriving in Australia. Your previous place of residence is deemed to be for a period in excess of 6 months
 - **Question 15** – If you hold a health or medical insurance card in Belgium, Italy, the Netherlands, Norway or Slovenia; please advise us as soon as possible as you should not be completing the application form. If you hold a health/medical insurance card specific to another country which is not listed above, you do not need to provide a certified copy of the card.
 - **Question 19** – ‘Whole financial year’ is applied for by default even if you arrived in or departed from Australia during the period 1 July 2017 to 30 June 2018. The DHS will issue the statement for the actual period of exemption based on information from the Department of Immigration and Border Protection (DIBP).
- 2. Print off, sign and date** the form where indicated (on page 5).
- 3. Organise** a certified photocopy of your passport photo page as true copy of the original (see next page).
- 4. Scan and email** the signed form, certified photocopy of your passport photo page to us as soon as possible to: mle@deloitte.com.au

Alternatively, you may upload the documents to your secure GlobalAdvantage account (<http://www.gadeloitte.com>) to the *Documents* section. Upload to *Tax Documents – From You CY 2018/FY2018*, however please also notify us by email that you have done this.

How to certify a document

Present your passport and the photocopy of your passport photo page to a certifying officer who must then:

1. Write on the photocopy of the passport photo page: *"I have witnessed the original document and certify this is true copy of the original document."*
2. Sign and print his/her name, address, contact telephone number
3. State his/her profession or occupation group (see below)
4. Write on the copy the date certified; and
5. Affix the official stamp or seal of the certifier's organisation on the copy. If the official seal or stamp is not available, please include the professional association member number in the declaration.

Who can certify documents for me?

1. If you are **in Australia** the list of authorised individuals able to certify the passport photo page on your behalf includes:
 - Chiropractor
 - Dentist
 - Legal Practitioner
 - Medical Practitioner
 - Nurse
 - Pharmacist
 - Physiotherapist
 - Teacher (employed full-time at a school or tertiary education institute)
 - Veterinary Surgeon
 - Bank Officer with 5 or more continuous years of service
 - Finance Company Officer with 5 or more years of continuous service
 - Judge of a court
 - Magistrate
 - Member of Chartered Secretaries
 - Member of the Institute of Chartered Accountants in Australia
 - Member of Engineers Australia
 - Member of the Association of Taxation and Management Accountant
 - Member of the Australasian Institute of Mining and Metallurgy
 - Permanent employee of the Australian Postal Corporation with 5 or more years of continuous service who is employed in an office supplying postal services to the public
 - Police Officer.

For a **full list** of individuals authorised to certify your documents please see:

<https://www.ag.gov.au/Publications/Statutory-declarations/Pages/List-of-authorised-witnesses.aspx>

2. If you are **outside Australia** the following authorised individuals are able to certify the passport photo page on your behalf:
 - A member of the Australian embassy
 - A member of the Australian high commission
 - A member of an official Australian consulate, or
 - A notary in a country that signed the Hague Apostille Convention.