



Radiocommunications (Receiver Licence Tax) Act 1983

No. 132, 1983 as amended

Compilation start date: 29 June 2013

Includes amendments up to: Act No. 103, 2013

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About this compilation

The compiled Act

This is a compilation of the *Radiocommunications (Receiver Licence Tax) Act 1983* as amended and in force on 29 June 2013. It includes any amendment affecting the compiled Act to that date.

This compilation was prepared on 8 August 2013.

The notes at the end of this compilation (the *endnotes*) include information about amending Acts and instruments and the amendment history of each amended provision.

Uncommenced provisions and amendments

If a provision of the compiled Act is affected by an uncommenced amendment, the text of the uncommenced amendment is set out in the endnotes.

Application, saving and transitional provisions for amendments

If the operation of an amendment is affected by an application, saving or transitional provision, the provision is identified in the endnotes.

Modifications

If a provision of the compiled Act is affected by a textual modification that is in force, the text of the modifying provision is set out in the endnotes.

Provisions ceasing to have effect

If a provision of the compiled Act has expired or otherwise ceased to have effect in accordance with a provision of the Act, details of the provision are set out in the endnotes.

Contents

1	Short title.....	1
2	Commencement.....	1
3	Collection Act.....	1
4	Interpretation	1
5	Application of Radiocommunications Act.....	1
6	Imposition of tax	1
7	Amount of tax.....	3
9	Regulations.....	3

Endnotes	4
Endnote 1—Legislation history	4
Endnote 2—Amendment history	5
Endnote 3—Uncommenced amendments [none]	6
Endnote 4—Misdescribed amendments [none]	7

An Act to impose a tax on the issue, the anniversary of the coming into force and the holding of a receiver licence under the *Radiocommunications Act 1992*

1 Short title

This Act may be cited as the *Radiocommunications (Receiver Licence Tax) Act 1983*.

2 Commencement

This Act shall come into operation on the date fixed for the purposes of subsection 2(1) of the *Radiocommunications Act 1983*.

3 Collection Act

The *Radiocommunications Taxes Collection Act 1983* is incorporated and shall be read as one with this Act.

4 Interpretation

In this Act, *tax* means the tax imposed by this Act.

5 Application of Radiocommunications Act

Part 1.4 of the *Radiocommunications Act 1992* applies to this Act in the same way that it applies to that Act.

6 Imposition of tax

- (1) Tax is imposed on the issue of a receiver licence that is issued for a period not exceeding 12 months.
- (2) If:
 - (a) a person applying for a receiver licence for a period of more than 12 months has made an election under subsection (4) that this subsection apply; and

Section 6

- (b) a licence for such a period is issued to the person;
tax is imposed on the issue of the licence for the period the licence is in force.
- (3) Subject to subsections (5) and (6), if:
- (a) a person applying for a receiver licence for a period of more than 12 months has made an election under subsection (4) that this subsection apply; and
 - (b) a licence for such a period is issued to the person;
tax is imposed on:
 - (c) the issue of the licence; and
 - (d) each anniversary of the day the licence came into force occurring during the period the licence is in force.
- (4) A person applying for a receiver licence for a period exceeding 12 months must elect, in the application for the licence, that either subsection (2) or (3) is to apply in respect of the receiver licence.
- (5) If the holder of a receiver licence:
- (a) at the time when the person applied for the licence, elects that subsection (3) apply; and
 - (b) subsequently notifies the ACMA, in writing, at least 21 days before the next anniversary of the day the licence came into force that is more than 12 months before the end of the period that the licence is in force, that this subsection is to apply;
- subsection (3) ceases to apply to the licence and tax is imposed on the holding of the licence on that anniversary.
- (6) If the holder of a receiver licence:
- (a) has elected that subsection (3) apply; and
 - (b) has failed to pay tax imposed on an anniversary of the day the licence came into force within 60 days after that anniversary (*the 60 day period*);
- subsection (3) ceases to apply the day after the end of the 60 day period and tax is imposed on the holding of the licence on that day.

7 Amount of tax

- (1) The amount of tax in respect of the issue of a receiver licence, the anniversary of a receiver licence coming into force or the holding of a receiver licence is the amount determined by the ACMA.
- (2) A determination may, among other things, provide for amounts of tax in relation to:
 - (a) specified periods; or
 - (b) specified classes of licences; or
 - (c) specified classes of persons.
- (3) In making a determination, the ACMA is to take into account such matters as are specified in the regulations.
- (4) A determination is a legislative instrument.

9 Regulations

The Governor-General may make regulations for the purposes of section 7.

Endnotes

Endnote 1—Legislation history

Endnotes

Endnote 1—Legislation history

This endnote sets out details of the legislation history of the *Radiocommunications (Receiver Licence Tax) Act 1983*.

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Radiocommunications (Receiver Licence Tax) Act 1983	132, 1983	22 Dec 1983	20 Aug 1985 (<i>see Gazette</i> 1985, No. S322)	
Radiocommunications (Receiver Licence Tax) Amendment Act 1992	146, 1992	7 Dec 1992	1 July 1993	s. 7(2)
Radiocommunications (Receiver Licence Tax) Amendment Act 1995	108, 1995	29 Sept 1995	29 Mar 1996 (<i>see s. 2</i>)	—
Radiocommunications (Receiver Licence Tax) Amendment Act 1997	42, 1997	22 Apr 1997	1 July 1997	Sch. 1 (items 3, 4)
Radiocommunications (Receiver Licence Tax) Amendment Act 2000	35, 2000	3 May 2000	31 May 2000 (<i>see s. 2</i>)	Sch. 1 (item 5)
Radiocommunications (Receiver Licence Tax) Amendment Act 2005	50, 2005	1 Apr 2005	Schedules 1 and 2: 1 July 2005 (<i>see s. 2(1)</i>) Remainder: Royal Assent	Sch. 2
Statute Law Revision Act 2013	103, 2013	29 June 2013	Schedule 3 (items 184, 343): Royal Assent	Sch. 3 (item 343)

Endnote 2—Amendment history

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This endnote sets out the amendment history of the *Radiocommunications (Receiver Licence Tax) Act 1983*.

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted
exp. = expired or ceased to have effect

Provision affected	How affected
Title	am. No. 146, 1992; No. 108, 1995; No. 35, 2000
s. 5	rs. No. 146, 1992
s. 6	am. No. 146, 1992
	rs. No. 108, 1995
	am. No. 42, 1997; No. 35, 2000; No. 50, 2005
s. 7	rs. No. 146, 1992
	am. No. 108, 1995; No. 42, 1997; No. 35, 2000; No. 50, 2005; No. 103, 2013
s. 8	rep. No. 146, 1992

Endnotes

Endnote 3—Uncommenced amendments [none]

Endnote 3—Uncommenced amendments [none]

There are no uncommenced amendments.

Endnote 4—Misdescribed amendments [none]

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There are no misdescribed amendments.