



Radiocommunications Taxes Collection Act 1983

Act No. 133 of 1983 as amended

This compilation was prepared on 1 July 2005
taking into account amendments up to Act No. 45 of 2005

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

Prepared by the Office of Legislative Drafting and Publishing,
Attorney-General's Department, Canberra

Contents

1	Short title [see Note 1].....	1
2	Commencement [see Note 1].....	1
3	Incorporation of Radiocommunications Act.....	1
4	Interpretation	1
5	Application of Radiocommunications Act.....	1
6	By whom tax payable	1
7	Time of payment	2
7A	Unpaid tax penalty determinations	2
8	Exemptions from tax	3
9	Statutory corporations to be subject to tax.....	3
10	Recovery of tax	3
10A	Collection of taxes on behalf of the Commonwealth	3
11	Regulations.....	3
	Notes	5

An Act to provide for the collection of taxes imposed in relation to the *Radiocommunications Act 1992*

1 Short title [see Note 1]

This Act may be cited as the *Radiocommunications Taxes Collection Act 1983*.

2 Commencement [see Note 1]

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

3 Incorporation of Radiocommunications Act

The *Radiocommunications Act 1992* is incorporated and shall be read as one with this Act.

4 Interpretation

In this Act, unless the contrary intention appears:

initial holding date has the same meaning as in the *Radiocommunications (Spectrum Licence Tax) Act 1997*.

instrument means a licence or a permit.

tax means apparatus licence tax or spectrum licence tax.

5 Application of Radiocommunications Act

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

6 By whom tax payable

- (1) The apparatus licence tax on the issue, the anniversary of the issue or the holding of an instrument is payable by the holder of the instrument.

- (2) The spectrum licence tax on the initial holding date for a spectrum licence, or on an anniversary of the initial holding date for a spectrum licence, is payable by the licensee.

7 Time of payment

- (1) The apparatus licence tax imposed on the issue of an instrument is payable on the issue of the instrument.
- (2) The apparatus licence tax imposed on the anniversary of the day on which an instrument came into force is payable on that anniversary.
- (3) The apparatus licence tax imposed on the holding of an instrument on the anniversary of the day on which the instrument came into force is payable on that anniversary.
- (4) The apparatus licence tax imposed on the holding of an instrument 60 days after the anniversary of the day on which the instrument came into force is payable on the day after the end of that period.
- (5) The spectrum licence tax imposed on the initial holding date for a spectrum licence is payable 60 days after that date.
- (6) The spectrum licence tax imposed on an anniversary of the initial holding date for a spectrum licence is payable 60 days after that anniversary.

7A Unpaid tax penalty determinations

- (1) The ACMA may make determinations in writing for, and in relation to, the penalty payable by the holder of an instrument to the Commonwealth in relation to apparatus licence tax that remains unpaid after the due day.
- (1A) The ACMA may make determinations in writing for, and in relation to, the penalty payable by the licensee for a spectrum licence in relation to spectrum licence tax that remains unpaid after the due day.
- (2) A determination under subsection (1) or (1A) is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.

8 Exemptions from tax

- (1) The regulations may exempt persons included in specified classes of persons from the payment of apparatus licence tax in respect of instruments included in specified classes of instruments.
- (2) The regulations may exempt persons included in specified classes of persons from the payment of spectrum licence tax in relation to spectrum licences included in specified classes of spectrum licences.

9 Statutory corporations to be subject to tax

- (1) Notwithstanding any law of the Commonwealth passed or made before the commencement of this Act but subject to any regulations referred to in section 8, a corporation established by or under a law of the Commonwealth or of a Territory is subject to apparatus licence tax.
- (2) Despite any law of the Commonwealth passed or made before the commencement of this subsection but subject to any regulations referred to in section 8, a corporation established by or under a law of the Commonwealth or of a Territory is subject to spectrum licence tax.

10 Recovery of tax

Tax that is due may be recovered as a debt due to the Commonwealth.

10A Collection of taxes on behalf of the Commonwealth

The ACMA may enter into arrangements with persons or other bodies under which those persons or other bodies may, on the Commonwealth's behalf, receive from persons payments of tax.

11 Regulations

- (1) The Governor-General may make regulations, not inconsistent with this Act, prescribing matters:
 - (a) required or permitted by this Act to be prescribed; or
 - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Section 11

- (2) Without limiting the generality of subsection (1), regulations made under that subsection may make provision for or in relation to:
 - (a) the manner of payment of tax; and
 - (b) the remission or refund of tax in specified circumstances.

Table of Acts**Notes to the *Radiocommunications Taxes Collection Act 1983*****Note 1**

The *Radiocommunications Taxes Collection Act 1983* as shown in this compilation comprises Act No. 133, 1983 amended as indicated in the Tables below.

For application, saving or transitional provisions made by the *Australian Communications and Media Authority (Consequential and Transitional Provisions) Act 2005*, see Act No. 45, 2005.

For all other information pertaining to application, saving or transitional provisions see Table A.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Radiocommunications Taxes Collection Act 1983</i>	133, 1983	22 Dec 1983	20 Aug 1985 (see <i>Gazette</i> 1985, No. S322)	
<i>Radiocommunications Taxes Collection Amendment Act 1992</i>	145, 1992	7 Dec 1992	1 July 1993	—
<i>Radiocommunications Taxes Collection Amendment Act 1995</i>	109, 1995	29 Sept 1995	29 Mar 1996	—
<i>Telecommunications (Transitional Provisions and Consequential Amendments) Act 1997</i>	59, 1997	3 May 1997	Schedule 1 (items 43–47): 1 July 1997 (a)	Sch. 1 (items 46, 47)
<i>Radiocommunications Legislation Amendment Act 1997</i>	145, 1997	9 Oct 1997	Schedule 1 (items 9–24): Royal Assent (b)	—
<i>Radiocommunications Legislation Amendment Act 2000</i>	34, 2000	3 May 2000	31 May 2000	Sch. 3 (item 4)
<i>Australian Communications and Media Authority (Consequential and Transitional Provisions) Act 2005</i>	45, 2005	1 Apr 2005	Schedule 2: (c) Schedule 4: 1 July 2005 (c)	Sch. 4

Act Notes

- (a) The *Radiocommunications Taxes Collection Act 1983* was amended by Schedule 1 (items 43–47) only of the *Telecommunications (Transitional Provisions and Consequential Amendments) Act 1997*, subsection 2(2) of which provides as follows:
- (2) The following provisions commence on 1 July 1997:
- (a) Part 2;
 - (b) Part 3 (other than Divisions 1, 2, 3, 4, 13, 14, 15, 16 and 23);
 - (c) Part 4;
 - (d) Schedule 1;
 - (e) Schedule 2;
 - (f) Schedule 5.
- (b) The *Radiocommunications Taxes Collection Act 1983* was amended by Schedule 1 (items 9–24) only of the *Radiocommunications Legislation Amendment Act 1997*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (c) Subsection 2(1) (items 2, 3 and 10) of the *Australian Communications and Media Authority (Consequential and Transitional Provisions) Act 2005* provide as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
2. Schedule 1	At the same time as section 6 of the <i>Australian Communications and Media Authority Act 2005</i> commences.	1 July 2005
3. Schedule 2	Immediately after the commencement of the provision(s) covered by table item 2.	1 July 2005
10. Schedule 4	At the same time as section 6 of the <i>Australian Communications and Media Authority Act 2005</i> commences.	1 July 2005

Table of Amendments**Table of Amendments**

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Title	rs. No. 145, 1992
S. 3	am. No. 145, 1992
S. 4	rs. No. 145, 1992 am. Nos. 59 and 145, 1997
S. 5	rs. No. 145, 1992
S. 6	am. No. 145, 1992; No. 109, 1995; No. 145, 1997
S. 7	rs. No. 145, 1992; No. 109, 1995 am. No. 145, 1997; No. 34, 2000
S. 7A	ad. No. 109, 1995 am. Nos. 59 and 145, 1997; No. 45, 2005
Ss. 8, 9.....	am. No. 145, 1997
S. 10	rs. No. 145, 1992
S. 10A	ad. No. 145, 1992 am. No. 59, 1997; No. 45, 2005

Table A

Table A

Application, saving or transitional provisions

Telecommunications (Transitional Provisions and Consequential Amendments) Act 1997 (No. 59, 1997)

Schedule 1

46 Transitional—determinations

- (1) This item applies to a determination that was in force under section 7A of the *Radiocommunications Taxes Collection Act 1983* immediately before the commencement of this item.
- (2) The *Radiocommunications Taxes Collection Act 1983* has effect, after the commencement of this item, as if the determination had been made by the ACA under section 7A of the *Radiocommunications Taxes Collection Act 1983* as amended by this Act.
- (3) This item does not prevent the variation or revocation of the determination.

47 Transitional—arrangements

- (1) This item applies to an arrangement that was in force under section 10A of the *Radiocommunications Taxes Collection Act 1983* immediately before the commencement of this item.
- (2) The *Radiocommunications Taxes Collection Act 1983* has effect, after the commencement of this item, as if the arrangement had been entered into by the ACA under section 10A of the *Radiocommunications Taxes Collection Act 1983* as amended by this Act.
- (3) This item does not prevent the variation or termination of the arrangement.

Radiocommunications Legislation Amendment Act 2000 (No. 34, 2000)

Schedule 3

Table A

4 Time tax becomes payable

The amendments made by items 24, 25 and 26 of Schedule 2 apply in relation to the imposition of tax in respect of an instrument, if both:

- (a) the relevant anniversary of the issue of the instrument; and
- (b) the corresponding anniversary of the instrument coming into force;

occur after the commencement of those items.