



Radiocommunications Taxes Collection Act 1983

No. 133 of 1983

An Act to make provision for the collection of the tax imposed by the *Radiocommunications (Frequency Reservation Certificate Tax) Act 1983*, the *Radiocommunications (Receiver Licence Tax) Act 1983*, the *Radiocommunications (Temporary Permit Tax) Act 1983*, the *Radiocommunications (Test Permit Tax) Act 1983* and the *Radiocommunications (Transmitter Licence Tax) Act 1983*

[Assented to 22 December 1983]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title

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

Commencement

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

Incorporation of Radiocommunications Act

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

Interpretation

4. In this Act, unless the contrary intention appears—

“instrument” means a frequency reservation certificate, a licence, a temporary permit or a test permit;

“tax” means a tax imposed by the *Radiocommunications (Frequency Reservation Certificate Tax) Act 1983*, the *Radiocommunications (Receiver Licence Tax) Act 1983*, the *Radiocommunications (Temporary Permit Tax) Act 1983*, the *Radiocommunications (Test Permit Tax) Act 1983* or the *Radiocommunications (Transmitter Licence Tax) Act 1983*.

Application of Radiocommunications Act

5. Sections 4 and 6 of the *Radiocommunications Act 1983* apply in relation to this Act in like manner as they apply in relation to that Act.

By whom tax payable

6. The tax on the grant of an instrument is payable by the holder of the instrument.

Time of payment

7. The tax imposed on the grant of an instrument is payable on the grant of the instrument.

Exemptions from tax

8. The regulations may exempt persons included in specified classes of persons from the payment of tax in respect of instruments included in specified classes of instruments.

Statutory corporations to be subject to tax

9. 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 tax.

Transitional

10. (1) Where—

(a) an instrument is granted before the date fixed for the purposes of sub-section 2 (2) of the *Radiocommunications Act 1983* (in this section referred to as the “commencing date”); and

(b) the day specified in the instrument as the day of expiration of the authority is a day earlier than the commencing date,

tax is not payable in respect of that grant.

(2) Notwithstanding anything in section 7, where an instrument is granted before the commencing date, the tax (if any) payable in respect of the grant is payable on the commencing date.

Regulations

11. (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.

(2) Without limiting the generality of sub-section (1), regulations made under that sub-section 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.