

**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 maybe 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.