



# Radiocommunications Taxes Collection Amendment Act 1992

No. 145 of 1992

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## An Act to amend the *Radiocommunications Taxes Collection Act 1983*

[Assented to 7 December 1992]

The Parliament of Australia enacts:

### Short title

1. This Act may be cited as the *Radiocommunications Taxes Collection Amendment Act 1992*.

5 **Principal Act**

2. In this Act, “Principal Act” means the *Radiocommunications Taxes Collection Act 1983*<sup>1</sup>.

### Commencement

3. This Act commences on 1 July 1993.

10 **Title**

4. The title of the Principal Act is repealed and the following title is substituted:

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

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**Incorporation of the Radiocommunications Act**

5. Section 3 of the Principal Act is amended by omitting “1983” and substituting “1992”.

6. Section 4 of the Principal Act is repealed and the following section is substituted:

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**Interpretation**

“4. In this Act, unless the contrary intention appears:

‘instrument’ means a licence or a permit;

‘tax’ means a tax imposed by:

(a) the *Radiocommunications (Permit Tax) Act 1983*; or

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(b) the *Radiocommunications (Receiver Licence Tax) Act 1983*; or

(c) the *Radiocommunications (Transmitter Licence Tax) Act 1983*.”.

7. Section 5 of the Principal Act is repealed and the following section is substituted:

**Application of Radiocommunications Act**

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

**By whom tax payable**

8. Section 6 of the Principal Act is amended by omitting “grant” and substituting “issue”.

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9. Section 7 of the Principal Act is repealed and the following section is substituted:

**Time of payment**

“7. The tax imposed on the issue of an instrument is payable:

(a) if the instrument is issued in respect of a period not exceeding 12 months—on the issue of the instrument; or

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(b) otherwise—by equal instalments due on:

(i) the day on which the instrument is issued; and

(ii) each anniversary of that day in the period during which the instrument has effect.”.

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10. Section 10 of the Principal Act is repealed and the following sections are substituted:

**Recovery of tax**

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

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**Collection of taxes on behalf of the Commonwealth**

“10A. The SMA 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.”.

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**NOTE**

1. No. 133, 1983.

*[Minister’s second reading speech made in—  
House of Representatives on 10 November 1992  
Senate on 24 November 1992]*