**Radiocommunications Taxes Collection Amendment Act 1992**

**No. 145 of 1992**

**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.*

**Principal Act**

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

**Commencement**

**3.** This Act commences on 1 July 1993.

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**4.** The title of the Principal Act is repealed and the following title is substituted: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

**Incorporation of the Radiocommunications Act**

1. Section 3 of the Principal Act is amended by omitting “*1983*”and substituting “*1992*”.
2. Section 4 of the Principal Act is repealed and the following section is substituted:

**Interpretation**

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

**‘instrument’** means a licence or a permit;

**‘tax’** means a tax imposed by:

1. the *Radiocommunications (Permit Tax) Act 1983*;or
2. the *Radiocommunications (Receiver Licence Tax) Act 1983*;or
3. 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**7.** Section 5 of the Principal Act is repealed and the following section is substituted: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**

“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**

1. Section 6 of the Principal Act is amended by omitting “grant” and substituting “issue”.
2. Section 7 of the Principal Act is repealed and the following section is substituted: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:

1. if the instrument is issued in respect of a period not exceeding 12 months—on the issue of the instrument; or
2. 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.”.

**10.** Section 10 of the Principal Act is repealed and the following sections are substituted: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

**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.”.

**NOTE**

1. No. 133, 1983.

[*Minister’s second reading speech made in*—

*House of Representatives on 10 November 1992*

*Senate on 24 November 1992*]