



Radiocommunications (Receiver Licence Tax) Amendment Act 1992

No. 146 of 1992

An Act to amend the *Radiocommunications (Receiver Licence Tax) Act 1983*

[Assented to 7 December 1992]

The Parliament of Australia enacts:

Short title

1. This Act may be cited as the *Radiocommunications (Receiver Licence Tax) Amendment Act 1992*.

5 Principal Act

2. In this Act, “Principal Act” means the *Radiocommunications (Receiver Licence Tax) Act 1983*¹.

Commencement

3. This Act commences on 1 July 1993.

10 Title

4. The title of the Principal Act is amended by omitting “grant” and “1983” and substituting “issue” and “1992” respectively.

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 Section 5 of the Principal Act is repealed and the following section is substituted:

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Application of Radiocommunications Act

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

Imposition of tax

6. Section 6 of the Principal Act is amended by omitting “grant” 5
and substituting “issue”.

7.(1) Sections 7 and 8 of the Principal Act are repealed and the following section is substituted:

Amount of tax

“7.(1) The amount of tax in respect of the issue of a receiver licence 10
is the amount determined by the SMA.

“(2) A determination may, among other things, provide for amounts of tax in relation to:

- (a) specified periods; or
- (b) specified classes of licences; or 15
- (c) specified classes of persons.

“(3) In making a determination, the SMA is to take into account such matters as are specified in the regulations.

“(4) A determination is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.”. 20

(2) Until the SMA makes a determination under section 7 of the Principal Act as amended by this Act, the regulations made under section 9 of the Principal Act that were in force immediately before the commencement of this Act continue in force as if they were 25
determinations made by the SMA.

NOTE

1. No. 132, 1983.

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