**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.*

**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.

**Title**

1. The title of the Principal Act is amended by omitting “**grant**”and “***1983***”and substituting “**issue**”and “***1992***”respectively.
2. Section 5 of the Principal Act is repealed and the following section is substituted: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 way that it applies to that Act.”.

**Imposition of tax**

**6.** Section 6 of the Principal Act is amended by omitting “grant” 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**7.(1)** Sections 7 and 8 of the Principal Act are repealed and the following section is substituted: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 is the amount determined by the SMA.

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

1. specified periods; or
2. specified classes of licences; or
3. 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.*”*.*

**(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 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*]