



# **Radiocommunications Taxes Collection Amendment Act 1995**

**No. 109 of 1995**

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

*[Assented to 29 September 1995]*

**The Parliament of Australia enacts:**

**Short title etc.**

**1.(1) This Act may be cited as the *Radiocommunications Taxes  
Collection Amendment Act 1995*.**

*Radiocommunications Taxes Collection  
Amendment No. 109, 1995*

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

**Commencement**

2.(1) Subject to subsection (2), this Act commences on a day to be fixed by Proclamation.

(2) If this Act does not commence within the period of 6 months beginning on the day on which this Act receives the Royal Assent, it commences on the first day after the end of that period.

**Amendments**

3. The Principal Act is amended as set out in the Schedule.

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*Radiocommunications Taxes Collection*  
*Amendment No. 109, 1995*

**SCHEDULE**

Section 3

**AMENDMENTS OF THE RADIOCOMMUNICATIONS TAXES  
COLLECTION ACT 1983**

**1. Section 6:**

After “issue” insert “, the anniversary of the issue or the holding”.

**2. Section 7:**

Repeal the section, substitute:

**Time of payment**

“7.(1) The tax imposed on the issue of an instrument is payable on the issue of the instrument.

“2) The tax imposed on the anniversary of the issue of an instrument is payable on that day.

“3) The tax imposed on the holding of an instrument on the anniversary of the issue of the instrument is payable on that day.

“4) The tax imposed on the holding of an instrument 60 days after the anniversary of the issue of the instrument is payable on the day after the end of that period.

**Unpaid tax penalty determinations**

“7A.(1) The SMA may make determinations in writing for, and in relation to, the penalty payable by the holder of an instrument to the Commonwealth in relation to tax that remains unpaid after the due day.

“2) A determination under subsection (1) is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.”

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**NOTE**

1. No. 133, 1983, as amended. For previous amendments, see No. 145, 1992.

[*Minister's second reading speech made in—  
House of Representatives on 8 March 1995  
Senate on 28 March 1995*]