



Radiocommunications (Spectrum Licence Tax) Act 1997

Act No. 144 of 1997 as amended

This compilation was prepared on 1 July 2005
taking into account amendments up to Act No. 51 of 2005

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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An Act to impose a tax in relation to spectrum licences under the *Radiocommunications Act 1992*

1 Short title [see Note 1]

This Act may be cited as the *Radiocommunications (Spectrum Licence Tax) Act 1997*.

2 Commencement [see Note 1]

This Act commences on the day on which it receives the Royal Assent.

3 Interpretation

In this Act:

ACMA means the Australian Communications and Media Authority.

initial holding date, in relation to a spectrum licence, has the meaning given by section 4.

spectrum licence has the same meaning as in the *Radiocommunications Act 1992*.

tax means tax imposed by this Act.

4 Initial holding date

- (1) For the purposes of this Act, the ACMA may, by writing, determine that a specified day is the *initial holding date* for spectrum licences included in a specified class of spectrum licences. The day must be later than the day on which the determination is made.

Note: Under section 14 of the *Australian Communications and Media Authority Act 2005*, the Minister may give the ACMA directions in relation to the performance of its functions and the exercise of its powers.

- (2) A determination has effect accordingly.
- (3) A particular spectrum licence must not be covered by more than one determination.

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

5 Application of Radiocommunications Act

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

6 Imposition of tax

- (1) If a spectrum licence is in force on the initial holding date for the licence, tax is imposed on the initial holding date for the licence.
- (2) If:
- (a) a spectrum licence is in force on a particular anniversary of the initial holding date for the licence; and
 - (b) the anniversary occurs after the commencement of this section;
- tax is imposed on that anniversary of the initial holding date for the licence.
- (3) This section applies to a spectrum licence even if the licence came into force before the commencement of this section.

7 Amount of tax

- (1) The amount of tax in relation to a spectrum licence is the amount ascertained in accordance with a written determination made by the ACMA.

Note: Under section 14 of the *Australian Communications and Media Authority Act 2005*, the Minister may give the ACMA directions in relation to the performance of its functions and the exercise of its powers.

- (2) In making a determination under subsection (1), the ACMA is to take into account such matters as are specified in the regulations.
- (3) A determination under subsection (1) is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.

8 Regulations

The Governor-General may make regulations for the purposes of section 7.

Table of Acts**Notes to the *Radiocommunications (Spectrum Licence Tax) Act 1997*****Note 1**

The *Radiocommunications (Spectrum Licence Tax) Act 1997* as shown in this compilation comprises Act No. 144, 1997 amended as indicated in the Tables below.

For all relevant information pertaining to application, saving or transitional provisions see Table A.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Radiocommunications (Spectrum Licence Tax) Act 1997</i>	144, 1997	9 Oct 1997	9 Oct 1997	
<i>Radiocommunications (Spectrum Licence Tax) Amendment Act 2005</i>	51, 2005	1 Apr 2005	Schedules 1 and 2: 1 July 2005 (see s. 2(1)) Remainder: Royal Assent	Sch. 2

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted	
Provision affected	How affected
Ss. 3, 4.....	am. No. 51, 2005
Note to s. 4(1).....	rs. No. 51, 2005
S. 7.....	am. No. 51, 2005
Note to s. 7(1).....	rs. No. 51, 2005

Table A

Application, saving or transitional provisions

Radiocommunications (Spectrum Licence Tax) Amendment Act 2005
(No. 51, 2005)

Schedule 2

1 Definitions

In this Schedule:

Imposition Act means the *Radiocommunications (Spectrum Licence Tax) Act 1997*.

transition time means the commencement of this Schedule.

2 Continued effect of amount etc. determinations

A determination made by the ACA under subsection 4(1) or 7(1) of the Imposition Act that was in force immediately before the transition time has effect on and after the transition time as if it had been made by the ACMA under that subsection as amended by Schedule 1 to this Act.