



Radiocommunications (Spectrum Licence Tax) Act 1997

No. 144, 1997

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

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

[Assented to 9 October 1997]

The Parliament of Australia enacts:

1 Short title

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

2 Commencement

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

3 Interpretation

In this Act:

ACA means the Australian Communications 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 ACA 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 12 of the *Australian Communications Authority Act 1997*, the Minister may give the ACA 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 ACA.

Note: Under section 12 of the *Australian Communications Authority Act 1997*, the Minister may give the ACA directions in relation to the performance of its functions and the exercise of its powers.

- (2) In making a determination under subsection (1), the ACA 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.

*[Minister's second reading speech made in—
House of Representatives on 25 June 1997
Senate on 1 September 1997]*