Radiocommunications (Spectrum Licence Tax)Act 1997

No. 144, 1997

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

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**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*

[*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*]

(90/97)