



# **Radiocommunications Legislation Amendment Act 1997**

**No. 145, 1997**

**An Act to amend the *Radiocommunications Act 1992* and the *Radiocommunications Taxes Collection Act 1983*, and for other purposes**

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**An Act to amend the *Radiocommunications Act 1992* and the *Radiocommunications Taxes Collection Act 1983*, and for other purposes**

*[Assented to 9 October 1997]*

**The Parliament of Australia enacts:**

## **1 Short title**

This Act may be cited as the *Radiocommunications Legislation Amendment Act 1997*.

## **2 Commencement**

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

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- (2) If the *Legislative Instruments Act 1997* does not commence before the day on which this Act receives the Royal Assent, the amendments of that Act made by this Act commence immediately after the commencement of the *Legislative Instruments Act 1997*.

### **3 Schedule(s)**

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## Schedule 1—Amendments

### *Australian Communications Authority Act 1997*

**1 At the end of subparagraph 7(h)(iv)**

Add “or”.

**2 At the end of paragraph 7(h)**

Add:

(v) the *Radiocommunications (Spectrum Licence Tax) Act 1997*;

**3 Paragraph 8(3)(h)**

Omit “1983.”, substitute “1983;”.

**4 At the end of subsection 8(3)**

Add:

(i) the *Radiocommunications (Spectrum Licence Tax) Act 1997*.

### *Legislative Instruments Act 1997*

**5 Schedule 2 (after the table row relating to the  
*Radiocommunications (Receiver Licence Tax) Act 1983*)**

Insert:

Radiocommunications (Spectrum Licence Tax) Act 1997      The whole Act other than sections 4 and 7

### *Radiocommunications Act 1992*

**6 Section 5**

Insert:

*spectrum licence tax* means a tax imposed under the *Radiocommunications (Spectrum Licence Tax) Act 1997*.

**7 Paragraph 67(b)**

Omit "294.", substitute "section 294; and".

**8 At the end of section 67**

Add:

(c) amounts of spectrum licence tax.

***Radiocommunications Taxes Collection Act 1983***

**9 Section 4 (definition of *tax*)**

Repeal the definition, substitute:

*tax* means apparatus licence tax or spectrum licence tax.

**10 Section 4**

Insert:

*initial holding date* has the same meaning as in the  
*Radiocommunications (Spectrum Licence Tax) Act 1997*.

**11 Section 6**

Omit "tax", substitute "apparatus licence tax".

**12 At the end of section 6**

Add:

- (2) The spectrum licence tax on the initial holding date for a spectrum licence, or on an anniversary of the initial holding date for a spectrum licence, is payable by the licensee.

**13 Subsection 7(1)**

Omit "tax", substitute "apparatus licence tax".

**14 Subsection 7(2)**

Omit "tax", substitute "apparatus licence tax".

**15 Subsection 7(3)**

Omit "tax", substitute "apparatus licence tax".

**16 Subsection 7(4)**

Omit "tax", substitute "apparatus licence tax".

**17 At the end of section 7**

Add:

- (5) The spectrum licence tax imposed on the initial holding date for a spectrum licence is payable 60 days after that date.
- (6) The spectrum licence tax imposed on an anniversary of the initial holding date for a spectrum licence is payable 60 days after that anniversary.

**18 Subsection 7A(1)**

Omit "tax", substitute "apparatus licence tax".

**19 After subsection 7A(1)**

Insert:

- (1A) The ACA may make determinations in writing for, and in relation to, the penalty payable by the licensee for a spectrum licence in relation to spectrum licence tax that remains unpaid after the due day.

**20 Subsection 7A(2)**

After "subsection (1)", insert "or (1A)".

**21 Section 8**

Omit "tax", substitute "apparatus licence tax".

**22 At the end of section 8**

Add:

- (2) The regulations may exempt persons included in specified classes of persons from the payment of spectrum licence tax in relation to spectrum licences included in specified classes of spectrum licences.

**23 Section 9**

Omit "tax", substitute "apparatus licence tax".

**24 At the end of section 9**

Add:

- (2) Despite any law of the Commonwealth passed or made before the commencement of this subsection but subject to any regulations referred to in section 8, a corporation established by or under a law of the Commonwealth or of a Territory is subject to spectrum licence tax.
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*[Minister's second reading speech made in—  
House of Representatives on 25 June 1997  
Senate on 1 September 1997]*