Radiocommunications Legislation Amendment Act 1997

No. 145, 1997

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

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**No. 145, 1997**

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.

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 Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

[*Minister’s second reading speech made in⎯*

*House of Representatives on 25 June 1997*

*Senate on 1 September 1997*]

(89/97)