

## EXPLANATORY STATEMENT

STATUTORY RULES 1985 NO. 200

Issued by the Authority  
of the Minister for  
Communications

Sub-section 11(1) of the Radiocommunications Taxes Collection Act 1983 (the Taxes Collection Act) provides in part that the Governor-General may make regulations, not inconsistent with the Act, prescribing matters required or permitted by the Act to be prescribed.

Sub-section 11(2) provides in part that regulations made under sub-section (1) may make provision for and in relation to the remission or refund of tax in specified circumstances.

Section 8 provides that the regulation may exempt persons included in specified classes of persons from the payment of tax in respect of a licence, permit or certificate ("instrument") included in specified classes of instruments.

On commencement of the Radiocommunications Act 1983 and cognate Acts, fees for transmitter and receiver licences, temporary permits, test permits and frequency reservation certificates under the Radiocommunications Act will be levied under discrete taxation Acts. Regulations under the Taxes Collection Act are required to enable the refund or remission of taxes on the surrender of a licence, permit or certificate, and to exempt certain diplomatic or consular missions and people engaged in emergency services from radiocommunications taxes.

The Radiocommunications Act 1983 and cognate Acts, of which the Act is one, will commence on 20 August 1983. Pursuant to section 4 of the Acts Interpretation Act 1901, which enables regulations to be made before commencement of an Act, it is wished to make the required regulations under the Taxes Collection Act now so as to take effect from commencement.

Details of the proposed regulations are as follows.

Regulation 1 provides a citation for the regulations.

Regulation 2 provides that a reference in the regulations to the Act is a reference to the Taxes Collection Act.

Regulation 3 provides that the holder of a frequency reservation certificate, which reserves otherwise unallocated frequencies until such time as the holder is able to use them, is entitled to a refund of the cost of the certificate calculated in accordance with the regulation if, before the expiration of the certificate, the holder elects to take out a licence for a transmitter using the reserved frequencies. The refund is the proportion of the original cost of the certificate equivalent to the unexpired portion of the period for which the certificate was granted, calculated on a pro rata basis. Normally this will be deducted from the cost of the transmitter licence which replaces the certificate, but where the value of the refund exceeds the cost of the transmitter licence, the first \$10 of the excess portion of the refund will be retained by the Department. The retained portion is intended to cover the extra administrative cost of a cash transaction.

Regulation 4 provides that a person who surrenders a transmitter or receiver licence is entitled to a refund of the unexpired portion of the licence. The refund is the proportion of the original cost of the licence equivalent to the unexpired portion of the period for which the licence was granted, calculated on a pro rata basis, minus an administrative fee.

Regulation 5 provides that no licence fees are payable on transmitters or receivers used entirely in connection with rural fire-fighting, the preservation of human life or for directing the operations of an ambulance service, or which are operated for the purposes of a diplomatic or consular mission which has been established in Australia with the consent of the Commonwealth.

Authority: Section 11 of the Radiocommunications Taxes Collection Act 1983.

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