

EXPLANATORY STATEMENT

Prepared by the Australian Communications and Media Authority

Radiocommunications (Transmitter Licence Tax) Determination 2015

Radiocommunications (Transmitter Licence Tax) Act 1983

Purpose

The purpose of the *Radiocommunications (Transmitter Licence Tax) Determination 2015 (the Determination)* is to replace the *Radiocommunications (Transmitter Licence Tax) Determination 2003 (No. 2) (the 2003 Determination)* which is due to sunset on 1 April 2015 under the automatic repeal provisions of the *Legislative Instruments Act 2003 (the LIA)*.

Legislative Provisions

The Determination is made under subsection 7(1) of the *Radiocommunications (Transmitter Licence Tax) Act 1983 (the Act)* which provides that the Australian Communications and Media Authority (the **ACMA**) may determine the amount of tax that is imposed by the Act in respect of:

- the issue of a transmitter licence;
- the anniversary of a transmitter licence coming into force; and
- the holding of a transmitter licence.

Subsection 33(3) of the Acts Interpretation Act 1901 provides that where an Act confers a power to make a legislative instrument (such as section 7 of the Act), the power shall be construed as including a power exercisable in the like manner and subject to the like conditions (if any) to repeal, rescind, revoke, amend or vary the instrument.

The Determination is a disallowable legislative instrument for the purposes of the LIA.

Background

Section 6 of the Act imposes tax on the issue of transmitter licences. Section 7 of the Act provides that the amount of these taxes is to be determined by the ACMA.

The Determination determines the amounts of transmitter licence taxes imposed by the Act by setting out the information necessary for the calculation of radiocommunications transmitter licence tax amounts.

Under subsection 7(2) of the Act, the Determination may, among other things, provide for amounts of tax in relation to:

- (a) specified periods; or
- (b) specified classes of licences; or
- (c) specified classes of persons.

The Determination contains the information necessary to calculate the tax amounts that transmitter licence holders are required to pay in relation to each licence held. The Determination sets out

detailed information, including map grid coordinates, spectrum density areas and annual amounts to be charged for given frequency ranges and population densities.

The tax is imposed on the issue of the licence. However, under the Act, licensees may make an election as to the time when the tax is imposed, for licences that are in force for periods exceeding 12 months. These licensees may elect that the tax be imposed on the issue of the licence, or on the issue of the licence and on each anniversary of the issue of the licence on which a licensee continues to hold the licence (that is, they may defray the imposition of the tax over the period the licence remains in force).

Differences between the 2003 Determination and the Determination

The Determination largely replicates the provisions of the 2003 Determination. However, there are some changes to the provisions. The main differences between the Determination and the 2003 Determination include:

- the transition to 2011 Census data – the 2003 Determination referred to the 2006 Census, and population figures incorporated by reference into the Determination rely on the 2011 Census;
- the shift away from using Local Government Areas (LGA) to the Hierarchical Cell Identification Scheme (**HCIS**) to describe geographical areas upon which the population component of the calculation of those taxes relating to Public Mobile Telecommunications Service (PMTS) Class B (mobile/mobile broadband) services is based. The HCIS is a scheme developed by the ACMA and further information about the HCIS can be obtained on the ACMA website: www.acma.gov.au;
- updating references to other instruments that have changed over time;
- removal of redundant sections such as those relating to price discounts offered to licensees for moving early as part of the implementation of the 400 MHz review by the ACMA and the early access arrangements in the 700 MHz band; and
- improvements to the flow and readability of the instrument.

The Determination also includes provisions relating to the 3.5 GHz band and annual CPI adjustments. These are outlined below. Other than the CPI adjustments, and the tax for the 3.5 GHz band, the tax amounts specified in the 2003 Determination remain unchanged.

3.5 GHz band direction

On 20 October 2014 the Minister for Communications made the *Australian Communications and Media Authority (3.5 GHz frequency band) Direction 2014* (the **Direction**).

The Direction requires the ACMA to undertake all steps necessary to enable apparatus licences of a type which would be appropriate for use for the National Broadband Network (the **NBN**) to be issued in the frequency ranges 3400-3425 MHz and 3492.5-3542.5 MHz (collectively, the **3.5 GHz band**). The Direction states that these steps include determining an amount of tax that reflects a market price in respect of the licence for the 3.5 GHz band. The necessary steps are to be completed by 30 April 2015.

The Explanatory Statement to the Direction notes (at p.2):

in the *Radiocommunications (Spectrum Access Charges) Direction 2012* [(the **2012 Direction**)] the then Minister specified \$0.03/MHz/population of a licence area as being the

amount he considered to be the value of the spectrum in relation to any spectrum licences issued for the 3.4 GHz parts of the band (3425–3492.5 MHz and 3542.5–3575 MHz). In reaching that conclusion, the Minister was informed by expert advice from a leading international firm, an inter-Departmental Evaluative Committee as well as consultations with licensees.

The ACMA also reviewed whether any market-based transactions (either auction or direct trades) relating to similar spectrum had taken place after the 2012 Direction was made. This review found that there was no more recent, publicly available market-based information and therefore the value of \$0.03/MHz/Population rate included in the 2012 Direction remained the best estimate of a market value for this spectrum. It is noted that this valuation relates to a 15 year spectrum licence. The ACMA proposed no further adjustment to the valuation of \$0.03/MHz/Population.

As mentioned, the estimated market value of \$0.03/MHz/Population in the 2012 Direction relates to 15 year spectrum licences, whereas subsection 5 (1) of the Direction requires the ACMA to enable the issue of appropriate apparatus licences and therefore requires an annualised licence tax to be set for such apparatus licences.

In similar contexts, the ACMA has applied a relatively standard form of a tilted annuity. A tilted annuity is a widely applied approach for converting a capital amount (e.g. the 15-year spectrum access charge based on the \$0.03/MHz/Population) into annual amounts (e.g. annual apparatus licence tax). The objective of a tilted annuity is that the net present value of the stream of annual apparatus licence taxes should equal the once-off spectrum access charge.

The tilted annuity formula applied in this context is shown below.

$$ALT_t = \left\{ MV * \frac{(1 + g)^{t-1} * (WACC - g)}{1 - \left(\frac{1 + g}{1 + WACC} \right)^N} / (1 + WACC) \right\} / (1 - T_c)$$

Where:

ALT_t = the annual apparatus licence tax in year t

MV = the market-based capital value of the relevant spectrum

N = the number of years in the spectrum licence period (15 years)

g = the "tilt" or expected effective escalation of apparatus licence taxes across the licence period

$WACC$ = an indicative discount rate

T_c = statutory corporate tax rate

The following assumptions have been applied in the tilted annuity:

- MV represents the starting-point capital amount and in this context is the value included in the 2012 Direction for re-issue of expiring spectrum licences in the 3.4 GHz band (\$0.03/MHz/Population).
- The tilt (g) reflects how the aggregate apparatus licence tax will evolve across time commensurate with annual escalation at CPI and applied to an expanding population base.

The tilt is based on an amalgam of expected long-term CPI inflation (2.5 per cent per annum) and expected long-term population growth (1.54 per cent per annum);¹

- an appropriate discount rate or WACC: a rate of 8.4 per cent post-tax has been applied to estimate appropriate spectrum access charges; and
- the statutory corporate tax rate of 30 per cent has been applied consistent with the deductibility of apparatus licence fees for corporate tax purposes.

The ACMA consulted directly with NBN Co concerning a proposed tax for a PMTS Class B licence and formulated a method for calculating the tax for a PMTS Class B licence. The ACMA took into account NBN Co's comments in determining the tax of \$0.0037/MHz/Pop in the 3.5 GHz band.

CPI adjustments

The new Determination amends the taxing regime for radiocommunications transmitter licences to adjust all taxes by a 3 percent increase, based on the annual consumer price index (CPI) movement to June 2014.² In real terms there is no effect on licensees, as the nominal dollar increases merely preserve the value of the licence taxes against erosion by inflation. The ACMA and its predecessors have increased apparatus licence taxes each year by CPI since 1995.

The only exception to the CPI increase is that the Determination also continues the freeze, in dollar amounts, of taxes levied on point to point and point to multi-point fixed services below 960 MHz in remote density areas at their 2008 levels. The apparatus licence taxes for these remote density area services will continue to remain at the same level as in April 2008, pending the current ACMA review of the 900 MHz band and the application of opportunity cost prices in remote density areas in the 400 MHz band.

Consultation

The ACMA held a public consultation process on the proposal to remake the instrument and to adjust taxes relating to CPI, over the period 28 November 2014 to 9 January 2015. A consultation paper was published on the ACMA website. The paper outlined the main differences between the 2003 Determination and the Determination.

The public consultation resulted in one submission, from Telstra, supporting the proposed remaking of the Determination. In particular, Telstra supported the shift away from using LGAs to using the HCIS to identify geographic areas for the calculation of taxes for PMTS Class B licences operating in specified frequency bands.

The ACMA also consulted with NBN Co concerning the setting of the tax for PMTS Class B licences in the 3.5 GHz.

No changes were made to the Determination as a result of the consultation process.

Documents incorporated by reference

The following documents are incorporated:

¹ The tilt is based on a compounding of long-term population growth over the relevant period and long-term inflation over that same period; that is $(1+\text{pop}\%) * (1+\text{CPI}\%) - 1$.

² Australian Bureau of Statistics, Catalogue 6401.0, Consumer Price Index, June Quarter 2014 All groups CPI

- Australian Map Grid (AMG66) published by Geoscience Australia. The map grid can be accessed through the Geoscience Australia website: www.ga.gov.au;
- Australian Spectrum Map Grid 2012, published by the ACMA and accessible at: www.acma.gov.au; and
- Hierarchical Cell Identification Scheme (HCIS) - List of Population Data, published by the ACMA and accessible at: www.acma.gov.au;

Regulation Impact Statement

The Office of Best Practice Regulation (**OBPR**) applies streamlined administrative processes to sunsetting legislative instruments. As the ACMA has determined that the 2003 Determination was fit for purpose and should be remade without any significant changes, and has certified those matters to OBPR, no Regulation Impact Statement (**RIS**) is required in relation to the making of the Determination (OBPR reference ID 17459).

The OBPR has considered the matter of changes resulting from the Direction to the ACMA to enable apparatus licences to be issued for 3.5 GHz frequency band spectrum for NBN (which relate to implementing an apparatus licence tax on PMTS Class B licences in the 3.5 GHz band) and formed the opinion that no RIS is required. The OBPR reference number is ID 18209.

The OBPR has considered the matter of the annual CPI adjustment and formed the opinion that no RIS is required for the annual CPI changes. The OBPR reference number is ID 12297.

Determination Details

Details of the Determination are provided in Attachment 1.

Statement of Compatibility with Human Rights

Subsection 9(1) of the *Human Rights (Parliamentary Scrutiny) Act 2011 (HR Act)* requires the rule maker in relation to a legislative instrument to which section 42 (disallowance) of the LIA applies to cause a statement of compatibility to be prepared in respect of that legislative instrument.

This statement has been prepared in accordance with Part 3 of the HR Act.

The Determination, the effect of which is to revoke and remake the *Radiocommunications (Transmitter Licence Tax) Determination 2003 (No. 2)*, is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the HR Act.

The ACMA has considered whether the Determination engages any applicable human rights or freedoms and has formed the view that it does not. The Determination is compatible with human rights as it does not raise any human rights issues.

DETAILS OF THE DETERMINATION

Part 1 Preliminary

Sections 1.1 and 1.2 specify the name of the Determination and the commencement day, respectively.

Section 1.3 provides that the Dictionary at the end of the Determination is a part of the Determination and the definitions apply to each use of the defined terms and expressions in the Determination.

Section 1.4 revokes the 2003 Determination.

Part 2 Working out transmitter licence tax

Part 2 sets out the methodology for working out the transmitter licence tax, using Schedules 1, 2 and 3 of the Determination. Sections 2.1 and 2.2 provide that, to work out an amount of transmitter licence tax for a given licence, a person must:

- (a) identify the Part of Schedule 2 to the Determination that applies to the licence;
- (b) apply the provisions of that Part to the particulars of the licence, including the “area densities” that are set out in Schedule 1, to derive either an “annual amount” for a spectrum access under a licence, or the annual amount of transmitter licence tax for the licence; and
- (c) apply the provisions in Schedule 3 to the amounts so derived.

Part 3 Transitional and savings

Part 3 sets out transitional arrangements to allow for the taxes in the 2003 Determination to continue to apply to certain transmitter licences. Section 3.1 defines terms used in the Part, and section 3.2 provides that Part 3 has effect despite the revocation of the 2003 Determination. Section 3.3 provides for the transitional arrangements. Although the Determination commences on the day after it is registered, in some instances where transmitter licence tax is payable after this date but before 5 April 2015, the amount of tax will continue to be based on the 2003 Determination as in force immediately before the commencement of the Determination.

Schedule 1 – Area Densities

Under Schedule 2 of the Determination, some calculations of tax for particular licences require an assessment of the “density” of the area that relates to the licence. Different rates of tax may apply to the licences of the same type, if the licences authorise the use of a device in areas of different densities. For example, a licence that authorises the use of a device in the range 30-70 MHz, to which item 202 of Schedule 2 applies, will have one rate applied if it authorises the use of the device in the Brisbane area, and a different rate applied if it authorises the use of the device in an area of remote density.

Schedule 1 sets out particular areas and defines what category of density those areas are.

Part 1 Areas

Part 1 of Schedule 1 sets out map grid coordinates for different geographic areas, necessary for working out transmitter licence tax. The map grid coordinates are based on the Australian Map Grid and the 1966 Australian Geodetic Datum. The 1966 Australian Geodetic Datum was gazetted in the *Gazette* No. 84, 6 October 1966. More information on the Australian Map Grid and the Geodetic Datum is available on the website of Geoscience Australia: www.ga.gov.au. Further information is also available on the website of the Intergovernmental Committee on Surveying and Mapping: www.icsm.gov.au.

Part 2 Density types

Part 2 of Schedule 1 sets out the density types for the different areas, for the purposes of the Determination. The density types are high density, medium density, low density, remote density and Australia wide.

Schedule 2 – Annual Amounts

Part 1 General Rules

Part 1 (item 101) provides that where an item of Schedule 2 applies to a licence that authorises the use of a station of a particular kind, the item applies to a licence that authorises the operation of more than 1 station of that kind, 2 or more stations including a station of that kind, or supplementary stations, for the purpose of working out the transmitter licence tax. Item 101 also provides that the authorisation of the operation of certain remote stations or supplementary stations does not constitute a separate spectrum access for working out transmitter licence tax.

Part 2 Assigned licences

Part 2 sets out how to calculate the tax amounts for specified assigned licences (listed in item 201). Item 202 provides that, subject to items 203 and 204, the annual amount of tax for each spectrum access under a licence to which the Part applies is the amount specified in Table 202 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Item 203 specifies a lower tax amount for certain space licences, and item 204 specifies a lower tax for a 'low power spectrum access'.

Item 205 provides that if the amount of tax worked out under items 202, 203 or 204 is less than the minimum annual amount, the tax is taken to be the minimum annual amount. The minimum annual amount is \$38.60. (A similar provision also applies to Parts 3, 4, 5, 6 and 7A of Schedule 2: see items 304, 403, 504, 603 and 705A.)

Part 3 Assigned licences in high demand frequency bands

Part 3 sets out how to calculate the tax amounts for specified assigned licences (listed in item 301) in 'high demand frequency bands'. Item 302 provides that, subject to item 303, the amount of tax in respect of each spectrum access under a licence specified in item 301 is the amount specified in Table 302 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Item 303 specifies a lower tax amount for a 'low power spectrum access'.

Part 4 Assigned Fixed Point to Point Licences

Part 4 sets out how to calculate the tax amounts for licences that relate to assigned fixed point to point stations. Item 402 provides that the amount of tax in respect of each spectrum access under such a licence is the amount specified in Table 402 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Part 5 Assigned Fixed Point to Multipoint Licences

Part 5 sets out how to calculate the tax amounts for licences that relate to assigned fixed point to multipoint stations (item 501). Item 502 provides that, subject to item 503, the amount of tax in respect of each spectrum access under such licences is the amount specified in Table 502 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Item 503 specifies a lower tax amount for a 'low power spectrum access'.

Part 6 Fixed television outside broadcast station

Part 6 sets out how to calculate the tax amounts for licences that relate to a fixed television outside broadcast station (item 601). Item 602 provides that the amount of tax in respect of each spectrum access under such a licence is the amount specified in Table 602 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Part 7 Assigned licences subject to a fixed annual tax

Part 7 sets out the tax amounts for an assigned licence subject to a fixed annual tax (those listed in item 701). The amount of tax in respect of a licence is the amount set out in Table 702 for that licence.

Part 7A Assigned licences subject to a population based annual tax

Part 7A sets out how to calculate the amount of tax for specified assigned licences subject to a population based annual amount of tax. The Part applies to PMTS Class B licences that authorise the operation of transmitters in the 1800 MHz (1805-1880 MHz), 2.1 GHz (2110-2170 MHz) or 3.5GHz (3400-3425 and 3492.5-3542.5MHz) frequency bands (item 701A). Item 702A defines terms used in the Part.

The amount of tax is worked out using the calculations set out in item 703A and is generally determined by multiplying the spectrum (in paired³ MHz for licences in the 1800 MHz band and the 2.1 GHz band, and in MHz for the 3.5 GHz band) by the base rate of tax specified in item 704A for the licence, and multiplying the result by the 'population of the HCIS area' or 'population of the HCIS block' for the licence (as to which, see below).

The spectrum⁴ will be specified in the licence. The base rate of tax specified in item 704A for the 1800 MHz and 2.1 GHz bands remains the same as the rate specified in the 2003 Determination. Only the method of calculating the population for the purposes of determining the tax has changed

³ Spectrum is "paired" if a frequency range in the licence is necessarily matched with another frequency range in the licence. In such a case, under Part 7A of Schedule 2, effectively only half the paired spectrum contained within the licence counts towards the transmitter licence tax. For example, if a licence authorises the use of "2 MHz paired" of spectrum, it actually authorises the use of 4 MHz. However, the tax is only calculated by reference to 2 MHz.

⁴ Or paired spectrum.

from the 2003 Determination. The method used to calculate the base rate of tax for the 3.5 GHz band (\$0.0037/MHz/population) is explained earlier in this statement.

Generally speaking, Class B PMTS licences issued after 5 April 2015 will include a list of “HCIS blocks”. HCIS means the Hierarchical Cell Identification Scheme, a naming convention developed by the ACMA that applies unique labels to each five minute of arc square cell (**HCIS cell**) in the Australian Spectrum Map Grid 2012 (**ASMG**) derived from the cell’s position in a hierarchically arranged grouping of cells. The hierarchy has four levels; the smallest level being HCIS Level 1 for the five minute of arc square cells (approximately 9 km x 9 km) and the largest being HCIS Level 4 (approximately 330 km x 330 km)⁵. An HCIS cell is referred to as HCIS Level 1 in the ASMG. HCIS blocks are identified as Levels 2, 3 and 4. A level 2 block is a unique collection of nine level 1 cells, in a 3x3 formation. A level 3 block is a unique collection of sixteen level 2 blocks, in a 4x4 formation. A level 4 block is a unique collection of nine level 3 blocks, again in a 3x3 formation. The ASMG is published by the ACMA and available on its website.

If a PMTS Class B licence specifies a list of HCIS blocks or cells, then the population of all those blocks and cells count towards the population used in calculating the transmitter licence tax. The population of an HCIS block is defined in item 702A as the population of the HCIS block listed in the *Hierarchical Cell Identification Scheme (HCIS) – List of Population Data (Population Document)*. The Population Document is a document published by the ACMA which specifies the population of each HCIS cell and HCIS block on the ASMG by reference to the unique identifier (**HCIS identifier**) for the cell/block in the ASMG. The population figures are based on the population figures published by the Australian Bureau of Statistics in the 2011 Census.

If a PMTS Class B licence does not specify a series of HCIS blocks or cells, it will still specify a site at which a transmitter may be located. In this case, the population for the purposes of calculating the tax is the population of the HCIS Level 2 block within which the transmitter may be located.

⁵ Further information about the ASMG and the HCIS scheme is provided at <http://www.acma.gov.au/Industry/Spectrum/Radiocomms-licensing/Spectrum-licences/spectrum> 23

Part 8 High Power Open Narrowcasting Services – Broadcasting Licences

Part 8 sets out how to calculate the tax amounts for licences that allow a person to transmit a high powered open narrowcasting service, and which have been allocated by auction (item 801). The amounts specified are by geographic area (Table 802). The Part applies to:

- (a) broadcasting licences allocated under the *Radiocommunications (Issue of Broadcasting (Narrowcasting) Transmitter Licences) Determination No. 1 of 1996 (1996 Determination)* or licences allocated under the 1996 Determination and subsequently renewed under section 130 of the *Radiocommunications Act 1992*; and
- (b) broadcasting licences allocated under the *Radiocommunications (Allocation of Transmitter Licences – High Powered Open Narrowcasting Licences) Determination 2014 (2014 Determination)* or allocated under the 2014 Determination, and subsequently renewed under section 130 of the *Radiocommunications Act 1992*.

Only such licences that authorise the operation of open narrowcasting services within the frequency range 526.5 kHz–1 606.5 kHz or 87.5 MHz–108 MHz are covered by Part 8.

The 1996 Determination was revoked by the 2014 Determination; however, licences allocated under the 1996 Determination continue to have effect.

Item 803 provides for a reduced tax amount for certain broadcasting licences.

Part 9

Part 9 sets out the fixed annual tax amounts for licences that relate to a non-assigned station. The amount of tax is specified by reference to the type of station (Table 902).

Schedule 3 – Working out transmitter licence tax for a particular licence period

Schedule 3 sets out how to calculate a transmitter licence tax for a particular licence period. Section 6 of the Act sets out when tax is imposed on a transmitter licence. Holders of licences issued for a period exceeding 12 months may also elect for tax to be imposed at a particular time – for example, on issue of the licence or on issue and on each anniversary of the date the licence came into force during the period of the licence.

Item 101 of Schedule 3 discounts February 29 in leap years from any calculation of transmitter licence tax.

Item 102 of Schedule 3 provides for rounding up or down of calculated amounts to the nearest whole dollar.

Item 103 of Schedule 3 deals with full payment of tax on issue of a licence in force for a period of 12 months or less, and a licence in force for a period greater than 12 months where the licensee has not elected to pay the tax by instalments. Table 103 effectively requires the addition of the amounts calculated for all spectrum accesses in the licence (pro-rated in any year where the licence is not in force for the entire year), to determine the transmitter licence tax for the licence. If that works out to be less than the minimum annual amount, the amount becomes the minimum annual amount. A discount is applied for a licensee who is an 'eligible person' (defined in the Dictionary to mean the

Royal Flying Doctor Service of Australia, or a person who uses a narrowcasting service station solely to provide services for educational and community non-profit purposes).

Item 104 of Schedule 3 deals with imposition of tax on issue of a licence in force for more than 12 months, where the licensee has elected to pay the tax by instalments on issue and on the anniversary of the day a licence comes into force. Table 104 effectively requires the addition of the amounts calculated for all spectrum accesses in the licence (pro-rated in any year where the licence is not in force for the entire year), to determine the transmitter licence tax for the licence. If that works out to be less than the minimum annual amount, the amount becomes the minimum annual amount. A discount is applied for a licensee who is an 'eligible person'.

Item 105 of Schedule 3 deals with imposition of the tax on a particular day, being the anniversary of the day the licence comes into force (if subsection 6(5) of the Act applies) or the day after the end of the 60 day period after the anniversary of the day the licence comes into force, (if subsection 6(6) of the Act applies). It is the corollary to item 104, where the licensee has elected to pay the tax by instalments. Table 105 effectively requires the addition of the amounts calculated for all spectrum accesses in the licence (pro-rated in any year where the licence is not in force for the entire year), to determine the transmitter licence tax for the licence. If that works out to be less than the minimum annual amount, the amount becomes the minimum annual amount. A discount is applied for a licensee who is an 'eligible person'.

Dictionary

The Dictionary is a part of the Determination and contains definitions of terms and expressions used in the Determination. Note 1 provides that unless the contrary intention appears in the Determination, terms that are defined in the *Radiocommunications (Interpretation) Determination 2015 (Interpretation Determination)* have the same meaning as in the Interpretation Determination.