



Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No.1)

The Australian Communications and Media Authority makes the following determination under subsection 7(1) of the *Radiocommunications (Receiver Licence Tax) Act 1983*.

Dated: 28 January 2021

Creina Chapman
[signed]
Member

Cathy Rainsford
[signed]
~~Member~~/General Manager

Australian Communications and Media Authority

1 Name

This is the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No. 1)*.

2 Commencement

This instrument commences at the start of the day after the day it is registered on the Federal Register of Legislation.

Note: The Federal Register of Legislation may be accessed free of charge at www.legislation.gov.au.

3 Authority

This instrument is made under subsection 7(1) of the *Radiocommunications (Receiver Licence Tax) Act 1983*.

4 Amendments

The instrument that is specified in Schedule 1 is amended as set out in the applicable items in that Schedule.

Schedule 1—Amendments

Radiocommunications (Receiver Licence Tax) Determination 2015 (F2015L00321)

1 Section 3, definition of *minimum annual amount*

Omit '\$41.49', substitute '\$41.37'.

2 Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No. 1)*

7 Definitions for Part 3

In this Part:

amendment day means the day on which the Amendment Determination commenced.

Amendment Determination means the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No. 1)*.

pre-amendment Determination means this Determination as in force immediately before the amendment day.

8 Transitional arrangements on or after commencement of the Amendment Determination

(1) Despite Part 2 of this Determination, if:

- (a) receiver licence tax is imposed on the issue of a receiver licence;
and
- (b) the licence is issued on or after the amendment day; and
- (c) the licence comes into force before 5 April 2021;

use the pre-amendment Determination to work out the amount of receiver licence tax.

Note 1: If a licence is issued before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax, whether or not the licence comes into force before 5 April 2021.

Note 2: If a licence is issued on or after the amendment day, and comes into force on or after 5 April 2021, this Determination as amended by the Amendment Determination is used to work out the amount of receiver licence tax.

(2) Despite Part 2 of this Determination, if:

- (a) receiver licence tax is imposed on the anniversary of the day on which a receiver licence came into force (***anniversary day***); and
- (b) the anniversary day is on or after the amendment day but before 5 April 2021;

use the pre-amendment Determination to work out the amount of receiver licence tax.

Note 1: If, for a receiver licence, the anniversary day is before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax.

Note 2: If, for a receiver licence, the anniversary day is on or after 5 April 2021, this Determination as amended by the Amendment Determination is used to work out the amount of receiver licence tax.

(3) Despite Part 2 of this Determination, if:

- (a) receiver licence tax is imposed on the holding of a receiver licence; and
- (b) the day on which the tax is payable is on or after the amendment day but before 5 April 2021;

use the pre-amendment Determination to work out the amount of receiver licence tax.

Note 1: If tax is imposed on the holding of a receiver licence on a particular day, and that day is before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax.

Note 2: If tax is imposed on the holding of a receiver licence on a particular day, and that day is on or after 5 April 2021, this Determination as amended by the Amendment Determination is used to work out the amount of receiver licence tax.

Note 3: Subsections 6(5) and (6) of the Act impose tax on the holding of a licence.

3 Schedule 2, Part 2 (table 202)

Repeal the table (including the note), substitute:

Table 202

Frequency range	Amount (\$)				
	Area density Australia wide	High density	Medium density	Low density	Remote density
MHz					
0–30	1.2172	1.2172	1.2172	1.2172	1.2172
>30–70	2.7496	1.0739	0.5712	0.1233	0.0615
>70–399.9	2.8210	1.1577	0.5298	0.1188	0.0592
>399.9–403	2.8210	1.5797	0.7227	0.1233	0.0615
>403–520	2.8210	2.0907	0.7227	0.1233	0.0000
>520–960	2.8210	1.5797	0.7227	0.1233	0.0615
>960–2 690	2.8167	0.6322	0.2923	0.1470	0.0733
GHz					
>2.69–5.0	2.8136	0.5227	0.2119	0.1755	0.0877
>5.0–8.5	2.3755	0.4392	0.2045	0.0931	0.0451
>8.5–14.5	1.0469	0.3769	0.0891	0.0065	0.0031

Frequency range	Amount (\$)				
	Area density Australia wide	High density	Medium density	Low density	Remote density
>14.5–31.3	1.0469	0.2787	0.0612	0.0065	0.0031
>31.3–51.4	0.2855	0.1521	0.0330	0.0011	0.0006
>51.4	0.0282	0.0028	0.0028	0.0003	0.0003

Note: Schedule 1 sets out the area density types of spectrum accesses.

4 Schedule 2, Part 3 (table 302)

Repeat the table (including the note), substitute:

Table 302

Frequency range	Amount (\$)				
	Area density Australia wide	High density	Medium density	Low density	Remote density
MHz					
0–30	22.4997	22.4997	22.4997	22.4997	14.2871
>30–70	50.8239	19.8509	10.5590	2.2787	0.7218
>70–399.9	52.1431	21.3995	9.7925	2.1952	0.6953
>399.9–403	52.1431	29.2001	13.3591	2.2787	0.7218
>403–520	52.1431	38.6453	13.3591	2.2787	0.0000
>520–960	52.1431	29.2001	13.3591	2.2787	0.7218
>960–2 690	1.2307	0.2762	0.1277	0.0642	0.0320
GHz					
>2.69–5.0	1.2294	0.2284	0.0926	0.0767	0.0383
>5.0–8.5	1.0380	0.1919	0.0894	0.0407	0.0197
>8.5–14.5	0.4574	0.1647	0.0389	0.0028	0.0014
>14.5–31.3	0.4574	0.1218	0.0267	0.0028	0.0014
>31.3–51.4	0.1247	0.0664	0.0144	0.0005	0.0002
>51.4	0.0123	0.0012	0.0012	0.0001	0.0001

Note: Schedule 1 sets out the area density types of spectrum accesses.

5 Schedule 2, Part 4 (table 402)

Repeat the table (including the note), substitute:

Table 402

Frequency range	Amount (\$)				
	<i>Area density</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
	<i>Australia wide</i>				
MHz					
0–30	1.2172	1.2172	1.2172	1.2172	1.2172
>30–70	2.7496	1.0739	0.5712	0.1233	0.0615
>70–399.9	2.8210	1.1577	0.5298	0.1188	0.0592
>399.9–403	2.8210	1.5797	0.7227	0.1233	0.0615
>403–520	2.8210	2.0907	0.7227	0.1233	0.0000
>520–960	2.8210	1.5797	0.7227	0.1233	0.0615
>960–2 690	2.8167	0.6322	0.2923	0.1470	0.0733
GHz					
>2.69–5.0	2.8136	0.5227	0.2119	0.1755	0.0877
>5.0–8.5	2.3755	0.4392	0.2045	0.0931	0.0451
>8.5–17.3	1.0469	0.3769	0.0891	0.0065	0.0031
>17.3–31.3	0.7328	0.1951	0.0306	0.0032	0.0000
>31.3–51.4	0.1998	0.1064	0.0165	0.0006	0.0000
>51.4	0.0282	0.0028	0.0028	0.0003	0.0003

Note: Schedule 1 sets out the area density types of spectrum accesses.