



Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No. 2)

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

Dated: 27 May 2021

James Cameron
[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. 2)*.

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 Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No. 2)*

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. 2)*.

implementation day means the day occurring 40 days after the amendment day.

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 the implementation day;

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 the implementation day.

Note 2: If a licence is issued on or after the amendment day, and comes into force on or after the implementation day, 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 the implementation day;

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 the implementation day, 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 the implementation day;

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 the implementation day, 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.

2 Schedule 2, Part 2 (table 202)

Omit:

>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
>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

substitute:

>5.0–8.5	1.1878	0.2196	0.1023	0.0465	0.0226
>8.5–14.5	0.1047	0.0377	0.0089	0.0006	0.0003
>14.5–31.3	0.1047	0.0279	0.0061	0.0006	0.0003
>31.3–51.4	0.0285	0.0152	0.0033	0.0001	0.0001
>51.4	0.0028	0.0003	0.0003	0.0000	0.0000

3 Schedule 2, Part 3 (table 302)

Omit:

>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
substitute:					
>5.0–8.5	0.5190	0.0960	0.0447	0.0203	0.0099
>8.5–14.5	0.0457	0.0165	0.0039	0.0003	0.0001
>14.5–31.3	0.0457	0.0122	0.0027	0.0003	0.0001
>31.3–51.4	0.0125	0.0066	0.0014	0.0000	0.0000
>51.4	0.0012	0.0001	0.0001	0.0000	0.0000

4 Schedule 2, Part 4 (table 402)

Omit:

>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

substitute:

>5.0–8.5	1.1878	0.2196	0.1023	0.0465	0.0226
>8.5–17.3	0.1047	0.0377	0.0089	0.0006	0.0003
>17.3–31.3	0.0733	0.0195	0.0031	0.0003	0.0000
>31.3–51.4	0.0200	0.0106	0.0017	0.0001	0.0000
>51.4	0.0028	0.0003	0.0003	0.0000	0.0000

5 Schedule 2, Part 4, item 402

Omit “items 403 and 404”, substitute “items 403 to 405”.

6 Schedule 2, Part 4, after item 404

Insert:

404A Co-located and co-frequency earth receive stations authorised by single licence

- (1) This section applies to an earth receive licence that authorises the operation of 2 or more earth receive stations (*the co-located earth receive stations*), where:
- (a) one of the following applies:
- (i) if at least one of the co-located earth receive stations is located within a high density area – all of the co-located earth receive stations are located within a circle that has a radius of 500 metres; or
 - (ii) if at least one of the co-located earth receive stations is located in a medium density area, and none of the co-located earth receive stations is located within a high density area – all of the co-located earth receive stations are located within a circle that has a radius of 1 kilometre; or
 - (iii) in any other case – all of the co-located earth receive stations are located within a circle that has a radius of 2 kilometres; and

- (b) each of the co-located earth receive stations is authorised to operate:
 - (i) on the one centre frequency; and
 - (ii) using the same bandwidth.
- (2) The amount of tax in respect of each spectrum access for a co-located earth receive station operated under the earth receive licence is:
 - (a) the sum of the amounts worked out under item 402 for each of those spectrum accesses; divided by
 - (b) the number of those spectrum accesses.

Note 1: Paragraph (a) is the numerator. Paragraph (b) is the denominator.

Note 2: See the Dictionary for the definition of *spectrum access*.

- (3) The amount of tax in respect of each spectrum access for any other earth receive station operated under the earth licence is the amount worked out under item 402.