



Commercial Broadcasting (Tax) (Transmitter Licence Tax Rebate) Rules 2022

I, PAUL FLETCHER, Minister for Communications, Urban Infrastructure, Cities and the Arts, make the following rules.

Dated 5 February 2022

Paul Fletcher
Minister for Communications, Urban Infrastructure, Cities and the Arts

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1 Name

This instrument is the *Commercial Broadcasting (Tax) (Transmitter Licence Tax Rebate) Rules 2022*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information | | |
|----------------------------------|--|--------------|
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument. | The day after this instrument is registered. | |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under section 14 of the *Commercial Broadcasting (Tax) Act 2017*.

4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) associated with a commercial broadcasting licence; and
- (b) tax.

In this instrument:

Act means the *Commercial Broadcasting (Tax) Act 2017*.

rebate period 1 means the period beginning at the start of 9 June 2022 and ending on 8 June 2023.

rebate period 2 means the period beginning at the start of 9 June 2023 and ending on 1 June 2024.

transmitter licence means a transmitter licence associated with a commercial broadcasting licence.

transmitter licence tax means tax imposed each financial year under section 6 of the Act and calculated in accordance with section 7 of the Act.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Rebate of transmitter licence tax

- (1) For the purposes of section 14 of the Act, a company specified in an item in column 2 of the table at section 7 is entitled to a rebate of the amount specified for the item in column 3 of transmitter licence tax imposed during each of rebate period 1 and rebate period 2.
- (2) A rebate under subsection (1) is applied as an offset against transmitter licence tax imposed.
- (3) A rebate under subsection (1) is applied:
 - (a) if the company holds only one transmitter licence – at the time that transmitter licence tax is imposed during each of rebate period 1 and rebate period 2; or
 - (b) if the company holds more than one transmitter licence:
 - (i) at the time of the first imposition of transmitter licence tax on the transmitter licences held by the company during each of rebate period 1 and rebate period 2;
 - (ii) only to the extent the amount of the rebate is equal to or less than the transmitter licence tax imposed; and
 - (iii) if due to subparagraph (ii) rebate is still payable – on each subsequent occasion that tax is imposed on the other transmitter licences held by the company within each of rebate period 1 and rebate period 2 until the rebate amount in column 3 of the table in section 7 in respect of the company is reached for that period.

Example 1: Company A holds a transmitter licence with transmitter licence tax liability of \$10,000, imposed on 14 August 2022 (the anniversary of the licence coming into force), and \$10,000, imposed on 14 August 2023 (the following anniversary of the licence coming into force). The rebate the company is entitled to according to the table is \$2000. This rebate will be applied as an offset against the amount of transmitter licence tax (\$10,000) on each of 14 August 2022 and 14 August 2023, making a total transmitter licence tax liability for Company A of \$8,000 on each of those dates.

Example 2: Company B holds three transmitter licences (TL1, TL2 and TL3). For rebate period 1, the transmitter licence tax liability for TL1 is \$10,000 imposed on 14 August 2022, the transmitter licence tax liability for TL2 is \$10,000 imposed on 3 May 2023, and the transmitter licence tax liability for TL3 is \$60,000 imposed on 31 May 2023. The rebate the company is entitled to according to the table is \$22,000. Accordingly, \$10,000 of this rebate will be applied as an offset against the transmitter licence tax liability for TL1 on 14 August 2022, \$10,000 will be applied as an offset against transmitter licence tax liability for TL2 on 3 May 2023, and the remaining \$2,000 will be applied as an offset against transmitter licence tax liability for TL3 on 31 May 2023; making a total transmitter tax liability of \$58,000 for Company B in rebate period 1. If the amount of

transmitter licence tax liability for TL1, TL2 and TL3 is the same in rebate period 2, \$10,000 of this rebate will again be applied as an offset against transmitter licence tax liability on 14 August 2023, \$10,000 on 3 May 2024, and \$2,000 on 31 May 2024; making a total transmitter tax licence liability for Company B of \$58,000 in rebate period 2.

7 Table

| Column 1 Item no. | Column 2 Company | Column 3 Rebate amount |
|------------------------------|---|-----------------------------------|
| 1 | Australian Capital Television Pty Ltd | 1,398,000 |
| 2 | Prime Television (Southern) Pty Limited | 945,000 |
| 3 | Network Investments Pty Ltd | 819,000 |
| 4 | WIN Television NSW Pty Limited | 1,331,000 |
| 5 | Star Broadcasting Network Pty Ltd | 3,000 |
| 6 | South Coast & Tablelands Broadcasting Pty Ltd | 22,000 |
| 7 | Blue Mountains Broadcasters Pty Limited | 2,000 |
| 8 | Tweed Radio & Broadcasting Co Pty Ltd | 2,000 |
| 9 | WIN Radio Pty Limited | 22,000 |
| 10 | Wollongong Broadcasters Pty Ltd | 22,000 |
| 11 | WIN Television Griffith Pty Ltd | 16,000 |
| 12 | WIN Television SA Pty Ltd | 66,000 |
| 13 | Rebel FM Stereo Pty Ltd | 9,000 |
| 14 | Midwest Radio Network Pty Ltd | 4,000 |
| 15 | Darwin Digital Television Pty Ltd | 6,000 |
| 16 | West Digital Television No.2 Pty Limited | 19,000 |
| 17 | West Digital Television Pty Ltd | 47,000 |
| 18 | Spencer Gulf Telecasters Pty Limited | 16,000 |
| 19 | Mildura Digital Television Pty Ltd | 15,000 |

Schedule 1—Repeals

Commercial Broadcasting (Tax) (Transmitter Licence Tax Rebate) Rules 2020

1 The whole of the instrument

Repeal the instrument.