



Radiocommunications (Transmitter Licence Tax) Amendment Determination 2022 (No. 3)

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

Dated: 30 September 2022

Chris Jose
[signed]
Member

Linda Caruso
[signed]
~~Member~~/General Manager

Australian Communications and Media Authority

Section 1

1 Name

This is the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2022 (No. 3)*.

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 (Transmitter 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

(section 4)

Radiocommunications (Transmitter Licence Tax) Determination 2015 (F2015L00322)

1 Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2022 (No. 3)*

3.1 Definitions for Part 3

In this Part:

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

Amendment Determination means the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2022 (No. 3)*.

implementation day means the day occurring 50 days after the amendment day.

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

3.2 Transitional arrangements on or after commencement of the Amendment Determination

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

- (a) transmitter licence tax is imposed on the issue of a transmitter 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 transmitter 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 transmitter 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 transmitter licence tax.

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

- (a) transmitter licence tax is imposed on the anniversary of the day on which a transmitter 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 transmitter licence tax.

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

Note 2: If, for a transmitter 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 transmitter licence tax.

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

- (a) transmitter licence tax is imposed on the holding of a transmitter 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 transmitter licence tax.

Note 1: If tax is imposed on the holding of a transmitter 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 transmitter licence tax.

Note 2: If tax is imposed on the holding of a transmitter 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 transmitter licence tax.

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

2 Item 702A of Part 7A of Schedule 2 (definition of *population of an HCIS block* (including the note))

Repeal the definition (including the note), substitute:

population of an HCIS block means the population for the HCIS block listed in the *Hierarchical Cell Identification Scheme (HCIS) - List of Population Data*, published by the ACMA on its website and existing at the time the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2022 (No.3)* commenced.

Note: The Hierarchical Cell Identification Scheme (HCIS) - List of Population Data is available on the ACMA website: www.acma.gov.au. The document identifies HCIS cells and HCIS blocks using the HCIS identifiers. The population data is based on the population figures published by the Australian Bureau of Statistics in the 2021 Census of Population and Housing.

3 Sub-item 704A(3C) of Part 7A of Schedule 2

Omit “\$0.1445/MHz/pop”, substitute “\$0.133/MHz/pop”.

4 Item 702B of Part 7B of Schedule 2 (definition of *population of HCIS block or HCIS cell* (including the note))

Repeal the definition (including the note), substitute:

population of HCIS block or HCIS cell means the population for a HCIS block or HCIS cell listed in the *Hierarchical Cell Identification Scheme (HCIS) - List of Population Data*, published by the ACMA on its website and existing at the time the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2022 (No.3)* commenced.

Schedule 1

Note: The Hierarchical Cell Identification Scheme (HCIS) - List of Population Data is available on the ACMA website: www.acma.gov.au. The document identifies HCIS cells and HCIS blocks using the HCIS identifiers. The population data is based on the population figures published by the Australian Bureau of Statistics in the 2021 Census of Population and Housing.