



Radiocommunications (Receiver Licence Tax) Amendment Determination 2023 (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: 15 December 2023

Samantha Yorke
[signed]
Member

Carolyn Lidgerwood
[signed]
Member/~~General Manager~~

Australian Communications and Media Authority

1 Name

This is the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2023 (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 “\$41.37”, substitute “\$41.86”.

2 Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2023 (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 2023 (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 2024;
- 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 2024.

Note 2: If a licence is issued on or after the amendment day, and comes into force on or after 5 April 2024, 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 2024;

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 2024, 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 2024;

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 2024, 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 Part 2 of Schedule 2 (table 202)

Omit the table, substitute:

Table 202

Frequency range	Amount (\$)				
	<i>Area density</i>				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
MHz					
0–30	1.2317	1.2322	1.2340	1.2305	1.2285
>30–403	2.7823	1.0871	0.5371	0.1201	0.0598
>403–520	2.8545	2.1164	0.7327	0.1246	0.0000
>520–960	2.8545	1.5992	0.7327	0.1246	0.0621
>960–2 690	2.8502	0.6399	0.2963	0.1486	0.0740

Frequency range	Amount (\$)				
	Area density				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
GHz					
>2.69–5.0	2.8471	0.5292	0.2148	0.1774	0.0885
>5.0–8.5	1.2019	0.2223	0.1037	0.0471	0.0228
>8.5–14.5	0.1059	0.0382	0.0090	0.0007	0.0003
>14.5–31.3	0.1059	0.0282	0.0062	0.0007	0.0003
>31.3–51.4	0.0289	0.0154	0.0033	0.0001	0.0001
>51.4–100	0.0029	0.0003	0.0003	0.0000	0.0000
>100	0.0000	0.0000	0.0000	0.0000	0.0000

4 Part 3 of Schedule 2 (table 302)

Omit the table, substitute:

Table 302

Frequency range	Amount (\$)				
	Area density				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
MHz					
0–30	22.7672	22.7763	22.8102	22.7442	14.4194
>30–403	51.4280	20.0949	9.9276	2.2191	0.7018
>403–520	52.7629	39.1203	13.5434	2.3034	0.0000
>520–960	52.7629	29.5590	13.5434	2.3034	0.7285
>960–2 690	1.2454	0.2796	0.1295	0.0649	0.0323
GHz					
>2.69–5.0	1.2440	0.2312	0.0938	0.0775	0.0387
>5.0–8.5	0.5251	0.0971	0.0453	0.0206	0.0100
>8.5–14.5	0.0463	0.0167	0.0039	0.0003	0.0001
>14.5–31.3	0.0463	0.0123	0.0027	0.0003	0.0001

Frequency range	Amount (\$)				
	Area density				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
>31.3–51.4	0.0126	0.0067	0.0015	0.0000	0.0000
>51.4-100	0.0012	0.0001	0.0001	0.0000	0.0000
>100	0.0000	0.0000	0.0000	0.0000	0.0000

5 Part 4 of Schedule 2 (table 402)

Omit the table, substitute:

Table 402

Frequency range	Amount (\$)				
	Area density				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
MHz					
0–30	1.2317	1.2322	1.2340	1.2305	1.2285
>30–403	2.7823	1.0871	0.5371	0.1201	0.0598
>403–520	2.8545	2.1164	0.7327	0.1246	0.0000
>520–960	2.8545	1.5992	0.7327	0.1246	0.0621
>960–2 690	2.8502	0.6399	0.2963	0.1486	0.0740
GHz					
>2.69–5.0	2.8471	0.5292	0.2148	0.1774	0.0885
>5.0–8.5	1.2019	0.2223	0.1037	0.0471	0.0228
>8.5–17.3	0.1059	0.0382	0.0090	0.0007	0.0003
>17.3–31.3	0.0742	0.0198	0.0031	0.0003	0.0000
>31.3–51.4	0.0202	0.0108	0.0017	0.0001	0.0000
>51.4-100	0.0029	0.0003	0.0003	0.0000	0.0000
>100	0.0000	0.0000	0.0000	0.0000	0.0000