

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](http://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 ($)** |
| --- | --- |
| *Area density* |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **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 |
| >8.5–14.5 | 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* |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **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 |
| >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* |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **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 |  |