

Commercial Broadcasting (Tax) (Transmitter Licence Tax Rebate) Rules 2024

I, MICHELLE ROWLAND, Minister for Communications, make the following rules.

Dated 30 January 2024

Michelle Rowland

Minister for Communications

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1 Name

 This instrument is the *Commercial Broadcasting (Tax) (Transmitter Licence Tax Rebate) Rules 2024.*

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. Sections 1 to 7 | The day after this instrument is registered. |  |
| 2. Schedule 1 | Immediately after 1 June 2024. |  |

1. 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 2024 and ending on 8 June 2025.

***rebate period 2***means the period beginning at the start of 9 June 2025 and ending on 8 June 2026.

***rebate period 3***means the period beginning at the start of 9 June 2026 and ending on 8 June 2027.

***rebate period 4***means the period beginning at the start of 9 June 2027 and ending on 8 June 2028.

***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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 in 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, rebate period 2, rebate period 3, and rebate period 4.

(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, rebate period 2, rebate period 3, and rebate period 4; 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, rebate period 2, rebate period 3, and rebate period 4;

(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 remains to be applied – on each subsequent occasion that tax is imposed on the transmitter licences held by the company within each of rebate period 1, rebate period 2, rebate period 3, and rebate period 4, 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 for which transmitter licence tax of $10,000 is imposed on 14 August in each of 2024, 2025, 2026 and 2027 (each date being an anniversary of the licence coming into force). These four dates respectively fall within rebate period 1, rebate period 2, rebate period 3, and rebate period 4. The rebate the company is entitled to according to the table is $2,250. This rebate will be applied as an offset against the amount of transmitter licence tax ($10,000) imposed on each date mentioned, reducing the transmitter licence tax liability of Company A on each date to $7,750.

Example 2:     Company B holds three transmitter licences (TL1, TL2 and TL3). For rebate period 1, the transmitter licence tax for TL1 is $10,000 imposed on 14 August 2024, the transmitter licence tax for TL2 is $10,000 imposed on 3 May 2025, and the transmitter licence tax for TL3 is $60,000 imposed on 31 May 2025. The rebate the company is entitled to according to the table is $24,750. Accordingly, $10,000 of this rebate will be applied as an offset against the amount of transmitter licence tax imposed for TL1 on 14 August 2024, $10,000 of the rebate will be applied as an offset against the amount of transmitter licence tax imposed for TL2 on 3 May 2025, and the remaining $4,750 of the rebate will be applied as an offset against the amount of transmitter licence tax imposed for TL3 on 31 May 2025. The total transmitter licence tax liability of Company B in rebate period 1 will be $55,250. If Company B continues to hold TL1, TL2 and TL3, and the amounts of transmitter licence tax imposed for them in rebate period 2, rebate period 3, and rebate period 4 are the same as in rebate period 1, then the company’s rebate would apply in the same manner in each period and its total transmitter licence tax liability in each period would again be $55,250.

7  Table

| **Column 1Item no.** | **Column 2Company** | **Column 3Rebate amount** |
| --- | --- | --- |
| 1 | Australian Capital Television Pty Ltd | 1,572,750 |
| 2 | Prime Television (Southern) Pty Limited | 1,063,125 |
| 3 | Network Investments Pty Ltd | 921,375 |
| 4 | WIN Television NSW Pty Limited | 1,497,375 |
| 5 | Star Broadcasting Network Pty Ltd | 3,375 |
| 6 | South Coast & Tablelands Broadcasting Pty Ltd | 24,750 |
| 7 | Blue Mountains Broadcasters Pty Limited | 2,250 |
| 8 | Tweed Radio & Broadcasting Co Pty Ltd | 2,250 |
| 9 | WIN Radio Pty Limited | 24,750 |
| 10 | Wollongong Broadcasters Pty Ltd | 24,750 |
| 11 | WIN Television Griffith Pty Ltd | 18,000 |
| 12 | WIN Television SA Pty Ltd | 74,250 |
| 13 | Rebel FM Stereo Pty Ltd | 10,125 |
| 14 | Midwest Radio Network Pty Ltd | 4,500 |
| 15 | Darwin Digital Television Pty Ltd | 6,750 |
| 16 | West Digital Television No.2 Pty Limited | 21,375 |
| 17 | West Digital Television Pty Ltd | 52,875 |
| 18 | Spencer Gulf Telecasters Pty Limited | 18,000 |
| 19 | Mildura Digital Television Pty Ltd | 16,875 |

Schedule 1—Repeals

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

**1  The whole of the instrument**

Repeal the instrument.