



Radiocommunications (Receiver Licence Tax) Amendment Determination 2024 (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: 8 February 2024

Creina Chapman
[signed]
Member

Samantha Yorke
[signed]
Member/~~General Manager~~

Australian Communications and Media Authority

1 Name

This is the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2024 (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 (Note 1)

Insert, in alphabetical order:

- area-wide receive licence

2 Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2024 (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 2024 (No. 1)*.

applicable receiver licence means a receiver licence, other than a licence to which Part 5 of Schedule 2 applies.

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:

- receiver licence tax is imposed on the issue of an applicable receiver licence; and
- the licence is issued on or after the amendment day; and
- 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 an applicable receiver 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 an applicable receiver 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 an applicable 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 an applicable 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 an applicable 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 an applicable 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 an applicable 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 an applicable 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 Item 405 of Schedule 2

Before 'If', insert '(1)'.

4 At the end of item 405 of Schedule 2

Add:

- (2) If a spectrum access under an earth receive licence or space receive licence authorises the licensee to operate a radiocommunications receiver in a part of the spectrum from 4 GHz up to and including 4.2 GHz, the annual amount of tax for the spectrum access is the minimum annual amount.

5 After Part 4 of Schedule 2

Add:

Part 5 Area-wide receive licences subject to a population based annual tax

501 Licences

This Part applies to an area-wide receive licence that authorises the operation of a radiocommunications receiver in the 3.8 GHz band.

502 Definitions

In this Part:

3.8 GHz band means the part of the spectrum from 3.75 GHz up to and including to 4 GHz.

ASMG means the *Australian Spectrum Map Grid 2012*, published by the ACMA, as existing at the time this Part commenced.

Note: The ASMG is available free of charge from the ACMA's website at www.acma.gov.au.

HCIS block means a grouping of HCIS cells, identified by an HCIS identifier.

Note: In the ASMG, these blocks are identified by the terms HCIS Levels 0, 1, 2, 3 and 4.

HCIS cell means a 20 x 15 seconds of arc cell in the ASMG, identified by an HCIS identifier.

Note: In the ASMG, these cells are identified by the term HCIS Levels 00.

HCIS identifier means a unique identifier used to describe a geographic area in the ASMG.

population of an HCIS block or HCIS cell means the most recent population for the HCIS block or HCIS cell listed in the document titled *Hierarchical Cell Identification Scheme (HCIS) – List of Population Data*, published by the ACMA, as existing at the time this Part commenced.

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

503 Calculating annual amounts of tax

- (1) Subject to item 504, the annual amount of tax in respect of an area-wide receive licence that specifies one or more HCIS blocks, one or more HCIS cells, or a combination of one or more HCIS blocks and one or more HCIS cells, is the sum of the results of performing the following calculation for each block and cell:

- (a) the spectrum (in MHz) authorised for use by a receiver under the area-wide receive licence within the HCIS block or HCIS cell; multiplied by
 - (b) \$0.0041/MHz/pop; multiplied by
 - (c) the population of the HCIS block or HCIS cell.
- (2) In this item, *\$/MHz/pop* means the unit amount, where:
- \$* means Australian dollars.
 - MHz* means the bandwidth of a part of the spectrum.
 - pop* means the population of an HCIS block or HCIS cell.

504 Minimum annual amount

- (1) If the annual amount of tax worked out in respect of an area-wide receive licence using item 503 is less than the minimum annual amount, the annual amount of tax in respect of the licence is the minimum annual amount.
- (2) If an area-wide receive licence does not specify any HCIS blocks or HCIS cells, the annual amount of tax in respect of the licence is the minimum annual amount.

Note: Sub-item (2) may apply in relation to area-wide receive licences which authorise the operation of radiocommunications receivers in geographic areas outside the ASMG which are part of Australia (such as parts of the Torres Strait).