

EXPLANATORY STATEMENT

Approved by the Australian Communications and Media Authority

Radiocommunications (Transmitter Licence Tax) Act 1983

Radiocommunications (Receiver Licence Tax) Act 1983

Radiocommunications Act 1992

Radiocommunications (Transmitter Licence Tax) Determination 2025

Radiocommunications (Receiver Licence Tax) Determination 2025

Radiocommunications (Transmitter Licence Tax) (Consequential Amendments) Instrument 2025

Authority

The Australian Communications and Media Authority (the **ACMA**) has made:

- the *Radiocommunications (Transmitter Licence Tax) Determination 2025* (the **TLT Determination**) under subsection 7(1) of the *Radiocommunications (Transmitter Licence Tax) Act 1983* (the **TLT Act**); and
- the *Radiocommunications (Receiver Licence Tax) Determination 2025* (the **RLT Determination**) under subsection 7(1) of the *Radiocommunications (Receiver Licence Tax) Act 1983* (the **RLT Act**).

The TLT and RLT Determinations are also made under subsection 33(3) of the *Acts Interpretation Act 1901* (the **AIA**), and are collectively referred to as the **new tax determinations**.

Subsection 7(1) of the TLT Act provides that the ACMA may determine the amount of tax in respect of:

- the issue of a transmitter licence;
- the anniversary of a transmitter licence coming into force;
- the holding of a transmitter licence.

Subsection 7(1) of the RLT Act provides that the ACMA may determine the amount of tax in respect of:

- the issue of a receiver licence;
- the anniversary of a receiver licence coming into force;
- the holding of a receiver licence.

Subsection 33(3) of the AIA relevantly provides that when an Act confers a power to make a legislative instrument, that power shall be construed as including a power exercisable in the like manner and subject to the like conditions (if any), to repeal, rescind, revoke, amend, or vary any such instrument.

Section 28C of the *Radiocommunications Act 1992* (the **Radiocommunications Act**) requires the ACMA to have regard to any relevant Ministerial policy statements when performing its spectrum management functions, which includes its functions under the TLT and RLT Acts. The new tax determinations set the amount of tax for transmitter and receiver licences that authorise the operation of radiocommunications transmitters and receivers in, among other frequency bands, the 3.4 GHz to 4 GHz frequency band. In determining these amounts, the ACMA has had regard to the *Radiocommunications (Ministerial Policy Statement – 3.4-4.0 GHz) Instrument 2022* (the **MPS**).

The ACMA has also made the *Radiocommunications (Transmitter Licence Tax) (Consequential Amendments) Instrument 2025* (the **Consequential Amendments Instrument**) under sections 115, 131AC, 144 and 147 of the Radiocommunications Act, and subsection 33(3) of the AIA.

Section 115 of the Radiocommunications Act provides that the ACMA may, by legislative instrument, determine categories of apparatus licences in respect of which licensees must not authorise other persons to operate radiocommunications devices, classes of persons who must not be so authorised, and specified circumstances in which persons must not be so authorised.

Section 131AC of the Radiocommunications Act provides that the ACMA may, by legislative instrument, determine that particular types of apparatus licences are not transferable under Division 8 of Part 3.3 of the Radiocommunications Act, and that in specified circumstances an apparatus licence is not transferable.

Section 144 of the Act provides that the ACMA may determine, in writing, details relating to the conditions of spectrum licences and about the radiocommunications devices that are operated under spectrum licences that are to be contained in the Register of Radiocommunications Licences (the **Register**).

Section 147 of the Act provides that the ACMA may determine, in writing, details relating to the conditions of apparatus licences and about the radiocommunications devices that are operated under apparatus licences that are to be contained in the Register.

Purpose and operation of the instruments

The new tax determinations

The new tax determinations repeal and remake the *Radiocommunications (Transmitter Licence Tax) Determination 2015* (the **2015 TLT Determination**) and *Radiocommunications (Receiver Licence Tax) Determination 2015* (the **2015 RLT Determination**) – collectively referred to as the **2015 tax determinations**. The 2015 tax determinations were due to ‘sunset’ (i.e. be automatically repealed) on 1 April 2025, in accordance with Part 4 of Chapter 3 of the *Legislation Act 2003* (the **LA**). Following review, and consultation as described below, the ACMA formed the view that the 2015 tax determinations were operating effectively and efficiently, and continued to form a necessary and useful part of the legislative framework. Accordingly, the ACMA has made the new tax determinations to replace the 2015 tax determinations.

In doing so, the new tax determinations include annual apparatus licence tax rate updates and a range of administrative improvements, but no substantive changes to any tax arrangements as outlined by the 2015 tax determinations, which set the amounts of the tax imposed by the TLT Act in relation to transmitter licences and the RLT Act in relation to receiver licences.

The tax imposed on transmitter licences and receiver licences allows the ACMA to create economic incentives for efficient use of the spectrum. It also encourages licensees to use the minimum amount of bandwidth for their needs, to move to less congested bands, and to surrender licences that are no longer needed. These measures are intended to provide incentives for efficient use of spectrum. The ACMA seeks to adopt tax rates that promote the best use of spectrum.

According to the Explanatory Memorandum for the Radiocommunications (Transmitter Licence Tax) Amendment Bill 1992 and the Radiocommunications (Receiver Licence Tax) Amendment Bill 1992, the amount of tax is determined with the use of a disallowable instrument because of a need for flexibility in setting the level of the taxes and to ensure that the ACMA itself can set the level which equitably recoups the costs of spectrum management across all apparatus licences which are issued under the Radiocommunications Act.

The Explanatory Memorandum also states that the use of disallowable instruments in setting tax amounts will ensure that there is flexibility to change tax amounts in response to changes in demand for particular parts of the spectrum, and to introduce new tax amounts for new kinds of licences. It also ensures that accountability to the Parliament remains, as the new tax determinations are subject to Parliamentary disallowance.

The new tax determinations set the different amounts of transmitter and receiver licence tax that the ACMA has determined are payable by licensees of particular transmitter and receiver licences. The amount of tax for many of these licences is calculated by reference to rates specified in ‘weightings tables’, which apply different rates to licences depending on where they authorise the operation of radiocommunications transmitters and receivers, both geographically (usually by reference to specified **density areas**) and in the radiofrequency spectrum.

The ACMA typically changes the rate of apparatus licence tax each year. The new tax determinations include an annual apparatus licence tax rate change to reflect changes in population in the density areas between 2021-22 and 2022-23 financial years, as measured by the Australian Bureau of Statistics (the **ABS**) dataset ‘Estimated resident population, Significant Urban Areas’. To determine the population changes for a density area, the significant urban area populations within that density area are aggregated for each of 2021-22 and 2022-23, the two values are compared, and the percentage change from 2021-22 to 2022-23 is applied to the tax rates in the weighting tables.

These changes are the second instance of changes to rates of apparatus licence tax using this population-based methodology, which replaces the previous methodology that updated tax rates based on inflation as measured by the Consumer Price Index (**CPI**). The new methodology is intended to better approximate increases in spectrum demand, as a function of population growth.

For each density area, the changes are based on the following increases in population:

Density area	Percentage increase
Australia-wide	2.44%
High density	2.99%
Medium density	2.81%
Low density	1.26%
Remote density	1.19%

For licences where the tax rate does not depend on density areas, the rate has either been increased by the same percentage as the increase in Australia’s population (2.44%) or increased in a manner that reflects the increase in population of a particular geographic area.

The updated tax rates will be effective from 5 April 2025, which is the same date as annual population-based updates and CPI-based updates have been implemented in previous years.

In relation to the 3.4 GHz to 4 GHz frequency band, the MPS specifies four Commonwealth Government communications policy objectives that apply:

- supporting the deployment of new and innovating technology, including 5G;
- supporting a range of use cases and users;
- supporting digital connectivity and investment in regional Australia;
- promoting competitive markets.

The ACMA has previously made decisions in relation to the 3.4 GHz to 4 GHz frequency band, including amendments to the 2015 tax determinations, having regard to these objectives. The new tax

determinations do not materially alter those previous decisions, except to adjust tax rates based on population increase as discussed above.

The Consequential Amendments Instrument

This instrument updates references to the 2015 TLT Determination, to instead refer to the TLT Determination, in:

- the *Radiocommunications (Limitation of Authorisation of Third Party Users and Transfer of Apparatus Licences) Determination 2015* (the **Users and Transfer Determination**) (see section 4, definition of **eligible person**); and
- the *Radiocommunications (Register of Radiocommunications Licences) Determination 2017* (the **Register Determination**) (see paragraphs 10(4)(i), 10(7)(e) and 12(4)(e), which refer to the TLT Determination's use of the expressions low power spectrum access and low, medium and high density areas).

Generally

A provision-by-provision description of:

- the TLT Determination is set out in the notes at **Attachment A**;
- the RLT Determination is set out in the notes at **Attachment B**;
- the Consequential Amendments Instrument is set out in the notes at **Attachment C**.

Each of the instruments is a legislative instrument for the purposes of the LA, and is disallowable.

The new tax determinations, the Users and Transfer Determination and the Register Determination are subject to the sunset provisions in Part 4 of Chapter 3 of the LA.

Documents incorporated by reference

The TLT Determination incorporates all or part of the following Acts and legislative instruments as in force from time to time, as permitted by section 14 of the LA:

- the *Broadcasting Services Act 1992*;
- the *Commercial Broadcasting (Tax) Act 2017*;
- the Radiocommunications Act;
- the *Radiocommunications (Australian Radio Quiet Zone Western Australia) Frequency Band Plan 2023*;
- the *Radiocommunications Licence Conditions (Aeronautical Licence) Determination 2015*;
- the *Radiocommunications Licence Conditions (Broadcasting Licence) Determination 2015*;
- the *Radiocommunications Licence Conditions (PTS Licence) Determination 2024*.

The RLT Determination incorporates parts of the Radiocommunications Act as in force from time to time, as permitted by section 14 of the LA.

Each of the above Acts and legislative instruments is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

The TLT Determination contains transitional provisions that refer to the 2015 TLT Determination as in force at a particular time, namely, immediately before the commencement of the TLT Determination, as permitted by section 14 of the LA. That version of the 2015 TLT Determination is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

The RLT Determination contains transitional provisions that refer to the 2015 RLT Determination as in force at a particular time, namely, immediately before the commencement of the RLT

Determination, as permitted by section 14 of the LA. That version of the 2015 RLT Determination is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

The TLT Determination also incorporates all or part of the following documents, as existing at the time the TLT Determination commenced, as permitted by section 14 of the LA:

- 1270.0.55.004 – Australian Statistical Geographic Standard (ASGS): Volume 4 – Significant Urban Areas, Urban Centres and Localities, Section of State, July 2016, published by the ABS and which is available, free of charge, at www.abs.gov.au;
- the Australian geodetic datum in *Gazette* No. 84 of 6 October 1966 at page 4984, which is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au;
- the Australian Spectrum Map Grid 2012, published by the ACMA and which is available, free of charge, at www.acma.gov.au;
- the Hierarchical Cell Identification Scheme (HCIS) – List of Population Data, published by the ACMA and which is available, free of charge, at www.acma.gov.au.

The RLT Determination also incorporates all or part of the following documents, as existing at the time the instrument commenced, as permitted by section 14 of the LA:

- the Australian geodetic datum in *Gazette* No. 84 of 6 October 1966 at page 4984, which is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au;
- the Australian Spectrum Map Grid 2012, published by the ACMA and which is available, free of charge, at www.acma.gov.au;
- the Hierarchical Cell Identification Scheme (HCIS) – List of Population Data, published by the ACMA and which is available, free of charge, at www.acma.gov.au.

The Consequential Amendments Instrument amends both the Users and Transfer Determination and the Register Determination to incorporate parts of the TLT Determination by reference, as in force from time to time, as permitted by section 314A of the Radiocommunications Act. It also amends the Users and Transfer Determination to incorporate by reference regulations made under the *Radiocommunications Taxes Collection Act 1983*, as in force from time to time. Those regulations and the TLT Determination are available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

Consultation

Before the new tax determinations and the Consequential Amendments Instrument were made, the ACMA was satisfied that consultation was undertaken to the extent appropriate and reasonably practicable, in accordance with section 17 of the LA.

Between 5 August 2024 and 2 September 2024, both inclusive, the ACMA consulted on a proposal to make the new tax determinations, and to make consequential amendments to the Users and Transfer Determination and the Register Determination. The ACMA published a consultation paper and drafts of the new tax determinations on its website. The consultation paper sought comments on the ACMA's proposal to repeal and remake the 2015 tax determinations. The paper explained the nature of, and the reasons for, the following:

- administrative improvements (such as removing obsolete tax rates and definitions, and maintaining a consistent number of decimal places for amounts throughout the instruments); and
- the annual apparatus licence tax rate updates based on population increase.

The ACMA received one submission in response to the consultation paper, which raised matters relating to satellite pricing and taxation that were not immediately relevant to the matters highlighted for consultation. No substantive changes were made to the new tax determinations as a result.

Regulatory impact assessment

Sunsetting legislative instruments are granted a streamlined assessment process by the Office of Impact Analysis (the **OIA**). The OIA viewed the regulatory change arising from remaking of the 2015 tax determinations as minor or machinery in nature and verified that no further regulatory impact analysis is required (reference number OIA24-07578).

The ACMA has obtained a ‘carve-out’ for the annual population-based apparatus licence tax updates (reference number OIA24-07581), which fall within the OIA’s criterion of ‘well-established indexation methodologies’. As there is no substantial change to the methodology, the carve-out allows the ACMA to implement these annual updates without further regulatory impact analysis.

Statement of compatibility with human rights

Subsection 9(1) of the *Human Rights (Parliamentary Scrutiny) Act 2011* requires the rule-maker in relation to a legislative instrument to which section 42 (disallowance) of the LA applies to cause a statement of compatibility with human rights to be prepared in respect of that legislative instrument.

The statement of compatibility with human rights set out below has been prepared to meet that requirement.

Overview of the instruments

The 2015 tax determinations set the amounts of the tax imposed by the TLT Act and RLT Act in relation to transmitter and receiver licences. The new tax determinations repeal and replace the 2015 tax determinations.

In repealing and remaking the 2015 tax determinations, the new tax determinations include annual apparatus licence tax rate changes and a range of administrative improvements, but no substantive changes to any tax arrangements set by the 2015 tax determinations.

The Consequential Amendments Instrument updates references to the 2015 TLT Determination, to instead refer to the TLT Determination, in the Users and Transfer Determination and the Register Determination, but makes no substantive changes to any arrangements in those instruments.

Human rights implications

The ACMA has assessed whether the new tax determinations and the Consequential Amendments Instrument are compatible with human rights, being the rights and freedoms recognised or declared by the international instruments listed in subsection 3(1) of the *Human Rights (Parliamentary Scrutiny) Act 2011* as they apply to Australia.

Having considered the likely impact of the new tax determinations and the Consequential Amendments Instrument, and the nature of the applicable rights and freedoms, the ACMA has formed the view that the new tax determinations and the Consequential Amendments Instrument do not engage any of those rights or freedoms.

Conclusion

Each of the new tax determinations and the Consequential Amendments Instrument is compatible with human rights as it does not raise any human rights issues.

Notes to the *Radiocommunications (Transmitter Licence Tax) Determination 2025*

Part 1–Preliminary

Section 1 Name

This section provides for the TLT Determination to be cited as the *Radiocommunications (Transmitter Licence Tax) Determination 2025*.

Section 2 Commencement

This section provides for the TLT Determination to commence at the start of the day after the day it is registered on the Federal Register of Legislation.

The Federal Register of Legislation may be accessed free of charge at www.legislation.gov.au.

Section 3 Authority

This section identifies the provision of the Act that authorises the making of the TLT Determination, namely subsection 7(1) of the TLT Act.

Section 4 Repeal of the *Radiocommunications (Transmitter Licence Tax) Determination 2015*

This section provides that the 2015 TLT Determination (F2015L00322) is repealed.

Section 5 Interpretation

This section defines key terms used in the TLT Determination. Other terms used in the TLT Determination may be defined in an instrument made under section 64 of the *Australian Communications and Media Authority Act 2005* that applies to the TLT Determination. At the time the TLT Determination was made, the *Radiocommunications (Interpretation) Determination 2015* applied to it, and was available, free of charge, from the Federal Register of Legislation, at www.legislation.gov.au.

The definitions of *licence* and *associated with a commercial broadcasting licence* in this section have the effect that the TLT Determination does not set any tax rates for transmitter licences to which the *Commercial Broadcasting (Tax) Act 2017* applies.

Section 6 References to other instruments

This section provides that in the TLT Determination, unless the contrary intention appears:

- a reference to any other legislative instrument is a reference to that other legislative instrument as in force from time to time; and
- a reference to any other kind of instrument is a reference to that other instrument as in force at the time the reference was included in the TLT Determination.

Part 2–Working out amounts of tax

Part 2 sets out the methodology for working out the amount of transmitter licence tax, using Schedules 1, 2 and 3 of the TLT Determination.

Section 7 How to work out the amount of tax imposed

Section 7 sets out how to work out the amount of tax imposed in relation to a transmitter licence by the TLT Act. How to work out the amount differs depending on whether the licence is a ‘spectrum access licence’, a ‘set amount licence’ or a ‘harmonised government spectrum area licence’ (as defined in section 5).

For a ‘spectrum access licence’, an annual amount is worked out for each spectrum access for the licence. A spectrum access is a combination of frequencies and geographic areas specified in the licence, within which the licence authorises operation of radiocommunications transmitters. A licence may permit access to multiple frequencies on the one licence, and therefore have more than one spectrum access. For example, if a licence authorises operation of radiocommunications transmitters in 1000 MHz to 1500 MHz in Hobart (the **first combination**), and 1500 MHz to 1750 MHz in Adelaide (the **second combination**), then each of the first combination and the second combination is a spectrum access for the licence.

For a ‘set amount licence’, an annual amount is worked out for the entire licence, regardless of how many spectrum accesses there might be for the licence.

Particular rules exist for harmonised government spectrum area licences in Part 4 of Schedule 1 to the TLT Determination (which are discussed separately below).

The first step is to identify the Part of Schedule 1 that is relevant to the licence.

The second step is to follow the instructions in the Part to work out one of the following:

- for a spectrum access licence – the annual amount for each spectrum access for the licence;
- for a set amount licence – the annual amount for the licence.

The next step involves determining the amount of tax payable, based on those annual amounts, using the rules in Schedule 2.

Section 8 Special rules for the interpretation of Schedule 1

Section 8 sets out some rules of interpretation for Schedule 1.

Subsection 8(1) is intended to ensure that licences that ‘support’ or are ‘supplementary’ to another licence (the **first licence**) are treated the same as the first licence. For example, if a person is issued a licence to operate a radiocommunications transmitter that is covered by Part 2 of Schedule 1 to the TLT Determination, and is later issued a licence to operate a ‘remote station’ for that radiocommunications transmitter (as defined in section 5), then the amount of tax for that later licence is also to be assessed by using Part 2 of Schedule 1.

Subsection 8(2) is intended to ensure that some spectrum accesses are not counted for the purpose of assessing the amount of tax imposed on a licence, where the spectrum access does not practically increase the quantum of the spectrum within which the licence authorises the operation of radiocommunications transmitters.

Part 3–Transitional arrangements

Part 3 sets out transitional arrangements to allow for the amounts calculated in accordance with the 2015 TLT Determination to continue to apply to certain transmitter licences.

Section 9 Definitions

Section 9 defines terms used in the Part.

Section 10 Amount of tax – transitional arrangements

Section 10 provides for the transitional arrangements. Although the TLT Determination commences on the day after it is registered, where:

- a licence is issued after this day but comes into force before 5 April 2025; or
- transmitter licence tax is otherwise imposed after this date and before 5 April 2025;

then the amount of tax imposed will continue to be based on the 2015 TLT Determination as in force immediately before the commencement of the TLT Determination.

Schedule 1—Amounts used for working out amounts of tax

Part 4 of Schedule 1 sets out how to work out the amount of tax for a harmonised government spectrum area licence. Otherwise, the Parts of Schedule 1 set out how to calculate the annual amounts in dollars used for working out amounts of tax.

Part 1—Miscellaneous licences

Part 1 sets out how to calculate the annual amounts for spectrum access for licences not covered by other Parts of Schedule 1.

Item 1 Application of Part 1

Item 1 specifies the classes of licence to which Part 1 applies. These are all spectrum access licences.

Item 2 Annual amount for spectrum access

Item 2 provides that, subject to items 3, 4, and 5, the annual amount in respect of each spectrum access is the amount specified in Table 1, for the frequency band and density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access. Schedule 3 is used to work out the density type applicable to the spectrum access, based on the geographic area covered by the spectrum access.

Items 3 to 5

Items 3 and 4 specify the adjustments to be made to the annual amount worked out in accordance with item 2, for ‘low power spectrum accesses’ and ‘micro power spectrum accesses’, respectively. These terms are defined in section 5. Generally speaking, this kind of spectrum access is where the licensee acknowledges that protection from interference is limited to a small geographic area. This means that the ACMA may decide to issue other licences that authorise the operation of radiocommunications devices relatively close to the radiocommunications transmitters operated by the licensee. Because the spectrum access results in relatively lower ‘spectrum denial’ to other users of the spectrum, the amount of tax is significantly discounted.

Item 5 provides that if the annual amount worked out using items 2, 3 or 4 is less than the minimum annual amount, the annual amount is the minimum annual amount. The minimum annual amount is defined in section 5 to be \$42.88.

Part 2—Scientific licences

Part 2 sets out how to calculate the annual amounts for spectrum accesses for scientific licences.

Items 6 to 10

Part 2 operates in the same way as Part 1, except:

- the rates in Table 2 are different;

- there is no discount for micro power spectrum accesses; and
- there is a separate adjustment for some scientific licences, where the annual amount for each spectrum access is averaged across the number of radiocommunications transmitters authorised by the licence.

Part 3—Assigned licences in high demand frequency bands

Part 3 sets out how to calculate the annual amounts for spectrum accesses for certain assigned licences in high demand frequency bands. An assigned licence is one where the licence specifies the particular frequencies on which the licensee may operate a radiocommunications transmitter; an unassigned licence is one where those frequencies are specified in another place, usually a licence conditions determination made under section 110A of the Radiocommunications Act, and are shared with other licences of the same kind.

Items 11 to 15

Part 3 operates in the same way as Part 1, except that the rates in Table 3 are different.

Part 4—Harmonised government spectrum area licences

Part 4 sets out how to calculate the tax amounts for harmonised government spectrum area licences. These are land mobile licences that authorise a person to operate radiocommunications transmitters in certain frequency bands between 412 MHz and 470 MHz throughout a State or Territory (or, in the case of Western Australia, throughout Western Australia except for the ‘Radio Quiet Zone’). These are generally issued to State or Territory government entities.

Item 16 Application of Part 4

Item 16 provides that Part 4 applies to harmonised government spectrum area licences.

Item 17 Yearly amount

Item 17 provides that the yearly amount for a licence is the amount specified in Table 4, for the State or Territory applicable to the licence, multiplied by the bandwidth (in MHz) of the spectrum access for the licence.

Items 18 to 22

Items 18 to 22 set out how to calculate the amount of tax for different licence durations and for different imposition arrangements. Under the TLT Act, holders of licences issued for a period exceeding 12 months may elect to pay all tax upfront on issue of the licence, or pay annual instalments on issue of the licence, and on each anniversary of the day. Different taxes are due under different circumstances, and they are calculated as set out in the following items:

- Item 18 provides for the tax calculation for a licence period of 12 months or less. The amount of tax is a pro-rating of the yearly amount.
- Item 19 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay upfront. The amount of tax is the sum of two parts. The first part (termed the *first component*) is obtained by multiplying the yearly amount for a licence by the number of full years in the licence period. The second part (termed the *second component*) is a pro-rating of the yearly amount for a licence for the period starting on the last anniversary of the start day for the licence during the licence period, and ending at the end of the licence period.
- Item 20 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay in annual instalments. On each occasion tax is imposed (except for

the last occasion), the amount is the yearly amount for the licence. On the last occasion, the amount of tax is a pro-rating of the yearly amount.

- Item 21 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay in annual instalments, but later notifies the ACMA that they would like to pay the outstanding tax amount for the remainder of the licence duration. The amount of tax is equivalent to the sum of all unpaid annual instalments.
- Item 22 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay in annual instalments, but then fails to pay an instalment within 60 days of when it was due. The amount of tax is equivalent to the sum of all unpaid annual instalments.

Item 23 Effect of 29 February

Item 23 provides that each 29 February that occurs during a licence period is to be disregarded in calculating tax under Part 4.

Item 24 Amount of tax payable – adjustment for minimum annual amount

Item 24 provides that if the tax amount worked out using one of items 18 to 22 is less than the minimum annual amount, the applicable tax is the minimum annual amount.

Item 25 Amount of tax payable – rounding

Item 25 provides for rounding of the tax calculation up or down to the nearest whole dollar.

Part 5–Licences for point to point stations

Part 5 sets out how to calculate the annual amounts for spectrum access for licences for point to point stations.

Items 26 to 28

Part 5 operates in the same way as Part 1, except:

- the rates in Table 5 are different; and
- there is no discount for a low power spectrum access or micro power spectrum access.

Part 6–Licences for point to multipoint stations

Part 6 sets out how to calculate the annual amounts for spectrum accesses for licences for point to multipoint stations.

Items 29 to 32

Part 6 operates in the same way as Part 1, except:

- the rates in Table 6 are different; and
- there is no discount for micro power spectrum accesses.

Part 7–Licences for television outside broadcast stations

Part 7 sets out how to calculate the annual amounts for spectrum access for assigned licences for some kinds of television outside broadcast stations (licences for other kinds of television outside broadcast stations are covered by Part 8).

Items 33 to 35

Part 7 operates in the same way as Part 1, except:

- the rates in Table 7 are different; and
- there is no discount for low power spectrum accesses or micro power spectrum accesses.

Part 8—Assigned licences subject to a fixed annual amount

Part 8 sets out how to calculate the annual amounts for specified kinds of assigned licences.

Items 36 and 37

These items have the effect of specifying the particular kinds of licences to which this Part applies, and the annual amount for each such licence (these are ‘set amount licences’, not ‘spectrum access licences’). The annual amount may depend on the number of radiocommunications transmitters authorised to be operated under the licence, or how many instances of spectrum access there are for the licence.

Part 9—PTS licences subject to a population based annual amount of tax

Part 9 sets out how to calculate the annual amounts for spectrum accesses for certain PTS licences.

Item 38 Application of Part 9

Item 38 provides that Part 9 applies to each PTS licence (PMTS Class B) that authorises the operation of radiocommunications transmitters in one of the 850/900 MHz band, the 1800 MHz band or the 2.1 GHz band.

Item 39 Annual amount for spectrum access

Item 39 sets out the methodology to calculate annual amounts for spectrum access based on a standard rate for a frequency band (the **base rate**) multiplied by the population of the spectrum access and half the bandwidth of the spectrum access (in MHz).

Item 40 Base rates for Part 9 licences

Item 40 sets out the base rates that apply to the 850/900 MHz band, the 1800 MHz band and the 2.1 GHz band.

Item 41 Adjustment for minimum annual amount

Item 41 provides that if the annual amount worked out using item 39 is less than the minimum annual amount, or if the annual amount cannot be worked out using item 39, the annual amount is the minimum annual amount.

Part 10—Area-wide licences subject to a population based annual amount of tax

Part 10 sets out how to calculate the annual amounts for certain area-wide licences.

Item 42 Application of Part 10

Item 42 provides that Part 10 applies to each area-wide licence that authorises the operation of radiocommunications transmitters in one of the 3.4 to 4 GHz band or the wider 26 GHz and 28 GHz band.

Item 43 Annual amount for Part 10 licence

Item 43 sets out the methodology to calculate annual amounts for licences based on a standard rate for a frequency band (the **base rate**) multiplied by the population of the geographic area within which the licence authorises the operation of radiocommunications transmitters, and the bandwidth within which the licence authorises the operation of radiocommunications transmitters (in MHz). If the annual amount for the licence cannot be worked out in this way, the annual amount is the minimum annual amount.

Item 44 Base rates for Part 10 licences

Item 44 sets out the base rates that apply to the 3.4 to 4 GHz band and the wider 26 GHz and 28 GHz bands.

Item 45 Adjustment for minimum annual amount

Item 45 provides that if the annual amount worked out using item 43 is less than the minimum annual amount, the annual amount is the minimum annual amount.

Part 11—Broadcasting licences for high power open narrowcasting services

Part 11 sets out how to calculate the annual amounts for broadcasting licences for high power open narrowcasting (**HPON**) services.

Item 46 Application of Part 11

Item 46 provides that Part 11 applies to those transmitter licences used to provide HPON services, other than licences issued for a period of 6 months or less and the HPON licence used to provide HPON television services in Adelaide. (The HPON television services provided in Adelaide are provided for community or educational non-profit purposes.)

Item 47 Annual amount for Part 11 licence

Item 47 describes the method of determining the annual amount for an HPON licence. The annual amount varies, depending on:

- the location served by the transmitter authorised by the licence; and
- whether the transmitter uses a frequency in the TV band, FM band or AM band.

Item 48 Adjustment for limited power or coverage

Item 48 provides for an annual amount discount when the licence is subject to lower power limits. The discounted amount cannot go below the minimum annual amount.

Part 12—Space system licences

Part 12 sets out how to calculate the annual amounts for a spectrum access for certain licences related to space radiocommunications.

Items 49 to 55

Part 12 operates in the same way as Part 1, except:

- the rates in Table 12 are different;
- there is no discount for a micro power spectrum access; and
- there are adjustments that apply in other cases, including:
 - where CDMA technology is used between 2483.5 MHz and 2500 MHz;

- where transmissions occur in bands above 10.7 GHz; and
- where earth stations or earth receive stations are co-located.

Part 13–Non assigned licences

Part 13 sets out how to calculate the annual amounts for specified kinds of non-assigned licences.

Items 56 and 57

Part 13 operates in the same way as Part 8.

Schedule 2–Working out amounts of tax (other than for harmonised government spectrum licences)

Schedule 2 sets out the steps for working out the amount of tax payable based on the annual amounts worked out in accordance with Schedule 1.

Item 1 Application of Schedule

Item 1 provides that Schedule 2 applies to all licences other than harmonised government spectrum area licences (the tax amount for them is worked out in accordance with Part 4 of Schedule 1).

Items 2 to 6

Items 2 to 6 set out how to calculate the amount of tax for different licence durations and for different imposition arrangements. Under the TLT Act, holders of licences issued for a period exceeding 12 months may elect to pay all tax upfront on issue of the licence, or pay annual instalments on issue of the licence, and on each anniversary of the day. Different taxes are due under different circumstances and are calculated as set out in the following items:

- Item 2 provides for the tax calculation for a licence period of 12 months or less. The amount of tax is a pro-rating of the annual amount for a licence, or the sum of the annual amounts for the spectrum accesses for a licence.
- Item 3 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay upfront. The amount of tax is the sum of two parts. The first part (termed the *first component*) is obtained by multiplying the annual amount for a licence, or the sum of the annual amounts for the spectrum accesses for a licence, by the number of full years in the licence period. The second part (termed the *adjusted second component*) is a pro-rating of the annual amount for a licence, or the sum of the annual amounts for the spectrum accesses for a licence, for the period starting on the last anniversary of the start day for the licence during the licence period, and ending at the end of the licence period.
- Item 4 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay in annual instalments. On each occasion tax is imposed (except for the last occasion), the amount is the annual amount for the licence, or the sum of the annual amounts for the spectrum accesses for the licence. On the last occasion, the amount of tax is a pro-rating of the annual amount for the licence, or of the sum of the annual amounts for the spectrum accesses for the licence.
- Item 5 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay in annual instalments, but later notifies the ACMA that they would like to pay the outstanding tax amount for the remainder of the licence duration. The amount of tax is equivalent to the sum of all unpaid annual instalments.
- Item 6 provides for the tax calculation for a licence period of more than 12 months and when the licensee elects to pay in annual instalments, but then fails to pay an instalment within 60 days of when it was due. The amount of tax is equivalent to the sum of all unpaid annual instalments.

Item 7 Effect of 29 February

Item 7 provides that each 29 February that occurs during a licence period is to be disregarded in calculating tax under Schedule 2.

Item 8 Amount of tax payable – adjustment for minimum annual amount

Item 8 provides that if the tax amount worked out using one of items 2 to 6 is less than the minimum annual amount, the applicable tax is the minimum annual amount.

Item 9 Amount of tax payable – adjustment for eligible person

Item 9 provides a discount if the licence is issued to a body corporate that is part of the Royal Flying Doctor Service of Australia, or a person who provides an open narrowcasting television service for community and educational non-profit purposes.

Item 10 Amount of tax payable – rounding

Item 10 provides for rounding of the tax calculation up or down to the nearest whole dollar.

Schedule 3–Density types

Schedule 3 sets out the different density types for spectrum access, which are used in Schedule 1 to determine the annual amount for spectrum access licences.

Part 1–Density types for spectrum accesses

Item 1 Working out density types for spectrum accesses – general rules

Part 1 sets out the density types for spectrum accesses:

- Spectrum accesses in Sydney, Melbourne and Brisbane are high density types.
- Spectrum accesses in Perth, Adelaide and Newcastle, and not in Sydney, Melbourne or Brisbane, are medium density types.
- Spectrum accesses in the East Australia area, the Western Australia area, the Tasmanian area, the Darwin area, and not in Sydney, Melbourne, Brisbane, Perth, Adelaide or Newcastle, are low density types.
- Spectrum accesses outside of the above areas, excluding special cases mentioned in item 2, are remote density types.
- Spectrum accesses that authorise the operation of a transmitter anywhere in Australia are Australia-wide density types.

Item 2 Working out density types for spectrum accesses – special cases

Item 2 provides rules for determining the density type of a spectrum access in special cases. These cases include the density type for maritime ship stations, aircraft ship stations, and spectrum accesses in Australian waters only, as well as for space licences.

Part 2–Areas used to work out density type

Part 2 sets out the area of the locations referred to in Part 1 with easting and northing coordinates with reference to the Australian Map Grid.

Notes to the *Radiocommunications (Receiver Licence Tax) Determination 2025*

Part 1–Preliminary

Section 1 Name

This section provides for the RLT Determination to be cited as the *Radiocommunications (Receiver Licence Tax) Determination 2025*.

Section 2 Commencement

This section provides for the RLT Determination to commence at the start of the day after the day it is registered on the Federal Register of Legislation.

The Federal Register of Legislation may be accessed free of charge at www.legislation.gov.au.

Section 3 Authority

This section identifies the provision of the Act that authorises the making of the RLT Determination, namely section 7(1) of the RLT Act.

Section 4 Repeal of the *Radiocommunications (Receiver Licence Tax) Determination 2015*

This section provides that the 2015 RLT Determination (F2015L00321) is repealed.

Section 5 Interpretation

This section defines key terms used in the RLT Determination. Other terms used in the RLT Determination may be defined in an instrument made under section 64 of the *Australian Communications and Media Authority Act 2005* that applies to the RLT Determination. At the time the RLT Determination was made, the *Radiocommunications (Interpretation) Determination 2015* applied to it, and was available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

Section 6 References to other instruments

This section provides that in the RLT Determination, unless the contrary intention appears:

- a reference to any other legislative instrument is a reference to that other legislative instrument as in force from time to time; and
- a reference to any other kind of instrument is a reference to that other instrument as in force at the time the reference was included in the RLT Determination.

Part 2–Working out amounts of tax

Part 2 sets out the methodology for working out receiver licence tax, using Schedules 1, 2 and 3 of the RLT Determination.

Section 7 How to work out the amount of tax imposed

Section 7 sets out how to work out the amount of tax imposed in relation to a receiver licence by the RLT Act. How to work out the amount differs, depending on whether the licence is a ‘spectrum access licence’ or a ‘set amount licence’ (as defined in section 5). The process is the same for the equivalent kinds of transmitter licences set out in the TLT Determination, as discussed above in Attachment A.

Section 8 Special rules for the interpretation of Schedule 1

Section 8 sets out some rules of interpretation for Schedule 1. These operate in the same way as the equivalent rules for transmitter licences in the TLT Determination, as discussed above in Attachment A.

Part 3—Transitional arrangements

Part 3 sets out transitional arrangements to allow for the amounts calculated in accordance with the 2015 RLT Determination to continue to apply to certain receiver licences.

Sections 9 and 10

These sections operate in the same way as the equivalent sections for transmitter licences in the TLT Determination, as discussed above in Attachment A.

Schedule 1—Amounts used for working out amounts of tax

The Parts of Schedule 1 set out how to calculate the annual amounts in dollars used for working out amounts of tax.

Part 1—Defence receive and major coast receive licences

Part 1 sets out how to work out the annual amounts for spectrum accesses for defence receive and major coast receive licences.

Item 1 Application of Part 1

Item 1 specifies the classes of licence to which Part 1 applies. These are all spectrum access licences.

Item 2 Annual amount for spectrum access

Item 2 provides that, subject to item 3, the annual amount in respect of each spectrum access is the amount specified in Table 1 for the frequency band and density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access. Schedule 3 is used to work out the density type applicable to the spectrum access, based on the geographic area covered by the spectrum access.

Item 3 Adjustment for minimum annual amount

Item 3 provides that if the annual amount worked out using item 2 is less than the minimum annual amount, the annual amount is the minimum annual amount. The minimum annual amount is defined in section 5 to be \$42.88.

Part 2—Fixed receive licences

Part 2 sets out how to work out the annual amount for spectrum accesses for fixed receive licences.

Items 4 to 6

Part 2 operates in the same way as Part 1, except that the rates in Table 2 are different.

Part 3—Space system receive licences

Part 3 sets out how to work out the annual amount for spectrum access for an earth receive licence or a space receive licence.

Items 7 to 12

Part 3 operates in the same way as Part 1, except:

- the rates in Table 3 are different; and
- there are adjustments that apply:
 - where CDMA technology is used between 1610 MHz and 1626.5 MHz; and
 - where earth stations or earth receive stations are co-located.

Part 4—Area-wide receive licences subject to a population based annual amount of tax

Part 4 sets out how to calculate the annual amounts for certain area-wide receive licences.

Item 13 Application of Part 4

Item 13 provides that Part 4 applies to each area-wide receive licence that authorises the operation of radiocommunications receivers in the 3.8 GHz band.

Item 14 Annual amount for Part 4 licence

Item 14 sets out the methodology to calculate annual amounts for licences based on a standard rate for a frequency band (the **base rate**) multiplied by the population of the geographic area within which the licence authorises the operation of radiocommunications receivers (in MHz). If the annual amount for the licence cannot be worked out in this way, the annual amount is the minimum annual amount.

Item 15 Base rate for Part 4 licences

Item 15 sets out the base rate that applies to the 3.8 GHz band.

Item 16 Adjustment for minimum annual amount

Item 16 provides that if the annual amount worked out using item 14 is less than the minimum annual amount, the annual amount is the minimum annual amount.

Schedule 2—Working out amounts of tax

Schedule 2 sets out the steps for working out the amount of tax payable based on the annual amounts worked out in accordance with Schedule 1.

Schedule 2 operates in the same way as the equivalent schedule for transmitter licences in the TLT Determination, as discussed above in Attachment A.

Schedule 3—Density types

Schedule 3 sets out the different density types for spectrum accesses, which are used in Schedule 1 to determine the annual amount for spectrum access licences.

Schedule 3 operates in the same way as the equivalent schedule for transmitter licences in the TLT Determination, as discussed above in Attachment A.

**Notes to the Radiocommunications (Transmitter Licence Tax)
(Consequential Amendments) Instrument 2025**

Section 1 Name

This section provides for the Consequential Amendments Instrument to be cited as the *Radiocommunications (Transmitter Licence Tax) (Consequential Amendments) Instrument 2025*.

Section 2 Commencement

This section provides for the Consequential Amendments Instrument to commence at the start of the day after the day it is registered on the Federal Register of Legislation, or immediately after the commencement of the *Radiocommunications (Transmitter Licence Tax) Determination 2025*, whichever is later.

The Federal Register of Legislation may be accessed free of charge at www.legislation.gov.au.

Section 3 Authority

This section provides that the Consequential Amendments Instrument is made under sections 115, 131AC, 144 and 147 of the Radiocommunications Act.

Section 4 Amendments

This section provides that the instruments that are specified in Schedule 1 are amended as set out in the applicable items in that Schedule.

Schedule 1—Amendments

Radiocommunications (Limitation of Authorisation of Third Party Users and Transfer of Apparatus Licences) Determination 2015 (F2015L01218)

Item 1 Subsection 4(1) (definition of *eligible person*)

Item 1 amends the definition of *eligible person* in the Users and Transfer Determination, which refers to the Dictionary to the 2015 TLT Determination, to refer to the definition as given by the TLT Determination or, if a later instrument replaces the TLT Determination and defines the expression, the later instrument.

Item 2 Subsection 4(1) (definition of *exempt person*)

Item 2 amends the definition of *exempt person* in the Users and Transfer Determination, which refers to regulation 5 of the *Radiocommunications Taxes Collection Regulations 1985*, to refer to regulations made for the purpose of subsection 8(1) of the *Radiocommunications Taxes Collection Act 1983*. At the time the Consequential Amendments Instrument was made, the relevant regulations were the *Radiocommunications Taxes Collection Regulations 2023* and were available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

Radiocommunications (Register of Radiocommunications Licences) Determination 2017 (F2017L01069)

Item 3 Section 5

Item 3 inserts a new subsection number '(1)' into section 5 of the Register Determination.

Item 4 Section 5 (first note to the definition of s.145 determination)

Item 4 inserts a new definition for *Tax Determination* in the Register Determination, referring to the TLT Determination or, if a later instrument replaces the TLT Determination, the later instrument. The note to this new definition states where to find the TLT Determination, and that it is a legislative instrument. Item 4 also consequently repeals a note to the definition of *s.145 determination*.

Item 5 At the end of section 5

Item 5 adds subsection 5(2) to explain what each of the different density areas are, as defined by the Tax Determination.

Item 6 Paragraph 10(4)(i)

Item 6 replaces ‘*Radiocommunications (Transmitter Licence Tax) Determination 2015*’ with ‘Tax Determination’ in paragraph 10(4)(i).

Items 7 and 8

These items omit references to the 2015 TLT Determination that are no longer needed, as a consequence of the change made by item 5.