



Commercial Broadcasting (Tax) Amendment (Transmitter Licence Tax Rebate) Rules 2025

I, Michelle Rowland, Minister for Communications make the following rules.

Dated 13 February 2025

MICHELLE ROWLAND
Minister for Communications

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1 Name

This instrument is the *Commercial Broadcasting (Tax) Amendment (Transmitter Licence Tax Rebate) Rules 2025*.

2 Commencement

This instrument commences on the day after it is registered.

3 Authority

This instrument is made under section 14 of the *Commercial Broadcasting (Tax) Act 2017*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

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

1 After Section 5

Insert:

6A Rebate of transmitter licence tax for rebate period 2

- (1) For the purposes of section 14 of the Act, a person (including any company specified in an item in column 2 of the table in section 7) is entitled to a rebate of 100% of the amount of any transmitter licence tax imposed during rebate period 2.
- (2) A rebate under subsection (1) is applied as an offset against transmitter licence tax imposed.

Example 1: Company A holds a transmitter licence for which transmitter licence tax of \$10,000 is imposed on 7 September 2025 (being an anniversary of the licence coming into force). This date falls within rebate period 2. The company is entitled to a 100% rebate of the tax amount. This rebate will be applied as an offset against the amount of transmitter licence tax (\$10,000) imposed on 7 September 2025, reducing the transmitter licence tax liability of Company A on that date to nil.

2 Section 6 (heading)

After “tax”, insert “for other rebate periods”.

3 Subsection 6(1)

Omit “rebate period 2,”.

4 Paragraph 6(3)(a)

Omit “rebate period 2,”.

5 Subparagraphs 6(3)(b)(i) and 6(3)(b)(iii)

Omit “rebate period 2,”.

6 At Example 1, accompanying Section 6

Omit:

“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,”

Substitute:

“2026 and 2027 (each date being an anniversary of the licence coming into force). These three dates respectively fall within rebate period 1,”.

7 At Example 2, accompanying Section 6

Omit:

“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.”

8 Section 7 (table, heading to column 3)

Repeal the heading, substitute:

Column 3

Rebate amount for rebate periods 1, 3 and 4