



# Telecommunications (Collection of Numbering Charges) Determination 2025

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The Australian Communications and Media Authority makes the following instrument under subsections 468(3) and (4) of the *Telecommunications Act 1997*.

Dated: 21 March 2025

Adam Suckling  
[signed]  
Member

Michael Brealey  
[signed]  
General Manager

Australian Communications and Media Authority

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## Part 1 Introduction

### 1 Name

This instrument is the *Telecommunications (Collection of Numbering Charges) Determination 2025*.

### 2 Commencement

This instrument commences on the day after the start of the day that 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 subsections 468(3) and (4) of the *Telecommunications Act 1997*.

### 4 Repeal of the *Telecommunications (Collection of Numbering Charges) Determination 2014*

The *Telecommunications (Collection of Numbering Charges) Determination 2014* [Registration No. F2014L01783] is repealed.

### 5 Definitions

In this instrument:

**ACMA** means the Australian Communications and Media Authority.

**Act** means the *Telecommunications Act 1997*.

**annual charge** has the meaning given by subsection 468(1) of the Act.

**GIC rate** (short for general interest charge rate) means the rate determined under section 8AAD of the *Taxation Administration Act 1953* and published by the Australian Taxation Office.

Note: The average of the GIC rates determined for each quarter is published by the Australian Taxation Office and accessible, free of charge, on its website at [www.ato.gov.au](http://www.ato.gov.au).

**late payment penalty** has the meaning given by subsection 468(1) of the Act.

**previous determination** means the *Telecommunications (Collection of Numbering Charges) Determination 2014* as in force immediately before the commencement of this instrument.

**previous financial year average GIC rate** means the rate worked out in accordance with Schedule 1.

### 6 References to other instruments

In this instrument, unless the contrary intention appears:

- (a) a reference to any other legislative instrument is a reference to that other legislative instrument as in force from time to time; and
- (b) a reference to any other kind of instrument or writing is a reference to that other instrument or writing as in force from time to time.

Note 1: For references to Commonwealth Acts, see section 10 of the *Acts Interpretation Act 1901*; and see also subsection 13(1) of the *Legislation Act 2003* for the application of the *Acts Interpretation Act 1901* to legislative instruments.

Note 2: See section 589 of the Act.

## **Part 2 Due date for annual charge**

### **7 When annual charge is due and payable**

An annual charge is due and payable by a person on the later of:

- (a) 15 June of the year in which the charge is imposed; or
- (b) 30 days from the date of the invoice issued to the person by the ACMA in relation to the annual charge.

## **Part 3 Late payment penalty for unpaid annual charge**

### **8 Late payment penalty payable**

- (1) If any annual charge payable by a person remains unpaid after the time when it becomes due for payment, the person is liable to pay to the Commonwealth, by way of penalty, an amount calculated in accordance with this Part.
- (2) The amount is calculated, for each day the charge remains unpaid from that time, by multiplying the daily rate worked out by reference to the rate of late payment penalty mentioned in section 9 for the day by the sum of so much of the following amounts as remain unpaid:
  - (a) annual charge;
  - (b) late payment penalty in respect of previous days.

### **9 Rate of late payment penalty**

- (1) Subject to subsection (2), the daily rate of late payment penalty referred to in subsection 8(2) is 20% per annum.
- (2) If, for any day, the previous financial year average GIC rate is less than 20% per annum, the late payment penalty referred to in subsection 8(2) is the previous financial year average GIC rate.

### **10 Attribution of payments made to the ACMA**

- (1) This section applies if a person:
  - (a) is liable to pay an annual charge; and
  - (b) is liable to pay a late payment penalty on the annual charge; and
  - (c) pays an amount of money to the ACMA without any attribution by the person or the ACMA as to how the money is to be credited to the annual charge and the late payment penalty.
- (2) The person's payment is to be credited to the amount of annual charge first, and is to be credited to the amount of the late payment penalty only if all of the amount of annual charge is paid.

## Part 4 Decisions about remission of late payment penalty

### 11 Remission of late payment penalty: general

- (1) Subject to subsections (4) and (5), the ACMA may remit the whole or a part of an amount of late payment penalty, on the ACMA's own initiative or on receiving an application under subsection (2).
- (2) A person may apply to the ACMA for remission of an amount of late payment penalty payable by the person.
- (3) An application for remission under subsection (2) must:
  - (a) be made in writing;
  - (b) specify the reasons why the applicant seeks remission of the late payment penalty;
  - (c) be made within 120 days after the time when the annual charge became due for payment; and
  - (d) be made using the form, if any, approved in writing by the ACMA and published on its website.

Note 1: The ACMA's website is [www.acma.gov.au](http://www.acma.gov.au)

Note 2: The ACMA may ask for further information about an application - see section 556 of the Act.

- (4) The ACMA may only remit the whole or part of the amount of late payment penalty payable by a person if it is satisfied that:
  - (a) the failure to pay the annual charge by the due date was because of an act or omission of the person, or other circumstances, beyond the person's control;
  - (b) recovering the whole or part of an amount of late payment penalty is impractical;
  - (c) payment of whole or part of an amount of late payment penalty would cause the person financial hardship; or
  - (d) having regard to the nature of the circumstances, it would be fair and reasonable to do so.
- (5) Partial remission of a late payment penalty on the ACMA's own initiative must either:
  - (a) relate to an amount which is outstanding following partial payment; or
  - (b) correspond with particular identified days for which the ACMA is satisfied of a circumstance in subsection (4).

Note: This subsection ensures that an affected person may still apply for full remission under subsection (2), even if the ACMA has already made a decision on its own initiative to partially remit the late payment penalty.

- (6) If the ACMA makes a decision about an application for remission, it must give the applicant a written notice of its decision, and the reasons for the decision.

Note 1: Under subsection 557(1) of the Act, a written notice of a decision which deals with the remission of late payment penalty must include statements setting out the review rights of the person affected by the decision.

Note 2: The person affected by the decision may, if the person is dissatisfied with the decision, apply to the ACMA for reconsideration of that decision (see sections 555 and 558 of the

Act and paragraph 1(w) of Schedule 4 to the Act). If the ACMA affirms or varies the original decision under section 559 of the Act, an application may be made to the Administrative Review Tribunal for review of the decision (see section 562 of the Act).

## **Part 5 Miscellaneous**

### **12 Judgment for payment of annual charge and interest only**

- (1) This section applies if:
  - (a) judgment is given by, or entered in, a court for the payment of:
    - (i) an annual charge; or
    - (ii) an amount that includes an annual charge and other amounts; and
  - (b) the judgment carries interest.
- (2) A late payment penalty is not taken to have ceased to be payable only because of the giving or entering of the judgment.
- (3) The late payment penalty that would, but for this subsection, be payable is reduced by:
  - (a) if the judgment is of a kind referred to in paragraph (1)(a)(i) - the amount of the judgment interest; or
  - (b) if the judgment is of a kind referred to in paragraph (1)(a)(ii) - an amount that is the same proportion of the amount of the judgment interest as the amount of the annual charge is of the amount of the judgment debt.

### **13 Rounding of amount of late payment penalty**

If an amount of a late payment penalty ends in a part of a whole cent, the part of the cent is to be dealt with as follows:

- (a) if the part of the cent is at least 0.5 of a cent, it is taken to be rounded up to 1 cent;
- (b) in any other case, the part of the cent is to be disregarded.



## **Part 6 Transitional arrangements**

### **14 Annual charge unpaid at commencement**

If an annual charge:

- (a) became due for payment before the commencement of this instrument; and
- (b) remains wholly or partly unpaid on the commencement day;

then:

- (c) the late payment penalty payable in relation to the unpaid charge is to be calculated in accordance with the previous determination; and
- (d) any application for remission of late payment penalty is to be made and dealt with in accordance with the previous determination.

### **15 Application for remission under the previous determination**

If:

- (a) an application for a remission of a late payment penalty was made in accordance with the previous determination; and
- (b) a decision about the application was not made before the commencement of this instrument;

then the application is to be dealt with in accordance with the previous determination.

## Schedule 1      Calculation of previous financial year average GIC rate

(section 5)

*Previous financial year average GIC rate* is the rate worked out as follows:

1. Use the formula:

$$\frac{(Q1 + Q2 + Q3 + Q4)}{4}$$

where:

**Q1** means the average of the general interest charge rates, determined under section 8AAD of the *Taxation Administration Act 1953*, that applied during the first quarter of the financial year that ended most recently before the day for which the rate is being worked out;

**Q2** means the average of the general interest charge rates, determined under section 8AAD of the *Taxation Administration Act 1953*, that applied during the second quarter of the financial year that ended most recently before the day for which the rate is being worked out;

**Q3** means the average of the general interest charge rates, determined under section 8AAD of the *Taxation Administration Act 1953*, that applied during the third quarter of the financial year that ended most recently before the day for which the rate is being worked out; and

**Q4** means the average of the general interest charge rates, determined under section 8AAD of the *Taxation Administration Act 1953*, that applied during the fourth quarter of the financial year that ended most recently before the day for which the rate is being worked out; and

2. round the amount obtained using the formula in paragraph 1 to the second decimal place (for example 0.005 should be rounded upwards)

Note: The average of the general interest charge rates determined for each quarter is published by the Australian Taxation Office on the website [www.ato.gov.au](http://www.ato.gov.au), where it is referred to as 'GIC annual rate'. That reference may be found by searching on that website for 'GIC rates'.