



Radiocommunications (Frequency Reservation Certificate Tax) Act 1983

No. 131 of 1983

**An Act to impose a tax on the grant of a frequency reservation
certificate under the *Radiocommunications Act 1983***

[Assented to 22 December 1983]

BE IT ENACTED by the Queen, and the Senate and the House of
Representatives of the Commonwealth of Australia, as follows:

Short title

1. This Act may be cited as the *Radiocommunications (Frequency
Reservation Certificate Tax) Act 1983*.

Commencement

2. This Act shall come into operation on the date fixed for the purposes of
sub-section 2 (1) of the *Radiocommunications Act 1983*.

Collection Act

3. The *Radiocommunications Taxes Collection Act 1983* is incorporated
and shall be read as one with this Act.

Interpretation

4. In this Act, “tax” means the tax imposed by this Act.

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Application of Radiocommunications Act

5. Sections 4 and 6 of the *Radiocommunications Act 1983* apply in relation to this Act in like manner as they apply in relation to that Act.

Imposition of tax

6. Tax is imposed on the grant of a frequency reservation certificate.

Amount of tax

7. (1) The amount of tax in respect of the grant of a frequency reservation certificate is such amount as is ascertained in accordance with the regulations.

(2) For the purposes of sub-section (1), different amounts of tax may be prescribed in respect of frequency reservation certificates included in different classes of certificates or in respect of persons included in different classes of persons, or both.

Transitional

8. Notwithstanding anything in section 7, where a frequency reservation certificate is granted before the date fixed for the purposes of sub-section 2 (2) of the *Radiocommunications Act 1983* (in this section referred to as the "commencing date"), the amount of the tax imposed on that grant is an amount ascertained in accordance with the formula—

$$\frac{ab}{c}$$

where—

- a is the amount that, but for this section, would be the amount of that tax;
- b is the number of days after the commencing date and before the day specified in the certificate as the day of expiration of the permit; and
- c is the number of days after the day on which the certificate is granted and before the day so specified.

Regulations

9. The Governor-General may make regulations for the purposes of section 7.