



# **Radiocommunications (Transmitter Licence Tax) Act 1983**

**No. 137, 1983**

## **Compilation No. 10**

<b>Compilation date:</b>	17 June 2021
<b>Includes amendments up to:</b>	Act No. 153, 2020
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## About this compilation

### This compilation

This is a compilation of the *Radiocommunications (Transmitter Licence Tax) Act 1983* that shows the text of the law as amended and in force on 17 June 2021 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# **An Act to impose a tax on the issue, the anniversary of the coming into force and the holding of a transmitter licence under the *Radiocommunications Act 1992***

## **1 Short title**

This Act may be cited as the *Radiocommunications (Transmitter Licence Tax) Act 1983*.

## **2 Commencement**

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

## **3 Collection Act**

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

## **4 Interpretation**

In this Act, **tax** means the tax imposed by this Act.

## **4A Transmitter licence associated with a commercial broadcasting licence**

For the purposes of this Act, the question whether a transmitter licence is **associated with a commercial broadcasting licence** is to be determined in the same manner as that question is determined for the purposes of the *Commercial Broadcasting (Tax) Act 2017*.

## **5 Application of Radiocommunications Act**

Part 1.4 of the *Radiocommunications Act 1992* applies to this Act in the same way that it applies to that Act.

## 6 Imposition of tax

### *Licences not exceeding 12 months*

- (1) Tax is imposed on the issue of a transmitter licence that is issued for a period not exceeding 12 months. This subsection has effect subject to subsection (1A).
- (1A) Subsection (1) does not impose a tax on the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.

### *Licences of more than 12 months where there is an application*

- (1B) If:
- (a) an application is made for a transmitter licence for a period exceeding 12 months; and
  - (b) when the application is made, the licence is covered by a determination under subsection (1C);
- tax is imposed on the issue of the licence for the period the licence is in force.
- (1C) The ACMA may, by legislative instrument, determine one or more classes of transmitter licence for the purposes of subsection (1B).

Note: See also subsection (1F).

- (1D) If:
- (a) an application is made for a transmitter licence for a period exceeding 12 months; and
  - (b) when the application is made, the licence is covered by a determination under subsection (1E);
- tax is imposed on:
- (c) the issue of the licence; and
  - (d) each anniversary of the day the licence came into force occurring during the period the licence is in force.

- (1E) The ACMA may, by legislative instrument, determine one or more classes of transmitter licence for the purposes of subsection (1D).

Note: See also subsection (1F).

- (1F) A determination under subsection (1C) or (1E) must not cover a transmitter licence that is associated with a commercial broadcasting licence.
- (2) Subject to subsection (2A), if:
- (a) a person applying for a transmitter licence for a period of more than 12 months has made an election under subsection (4) that this subsection apply; and
  - (b) a licence for such a period is issued to the person;
- tax is imposed on the issue of the licence for the period the licence is in force.
- (2A) Subsection (2) does not impose a tax on the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (3) Subject to subsections (3A), (3B), (5) and (6), if:
- (a) a person applying for a transmitter licence for a period of more than 12 months has made an election under subsection (4) that this subsection apply; and
  - (b) a licence for such a period is issued to the person;
- tax is imposed on:
- (c) the issue of the licence; and
  - (d) each anniversary of the day the licence came into force occurring during the period the licence is in force.
- (3A) Subsection (3) does not impose a tax on the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.

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- (3B) Subsection (3) does not impose a tax on a particular anniversary of the day a transmitter licence came into force if:
- (a) the anniversary occurs on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (4) If:
- (a) a person applies for a transmitter licence for a period exceeding 12 months; and
  - (b) when the application is made, the licence is not covered by a determination under subsection (1C) or (1E);
- the person must elect, in the application for the licence, that either subsection (2) or (3) is to apply in respect of the licence.
- (4A) Subsection (4) does not apply in relation to the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (5) Subject to subsection (5A), if the holder of a transmitter licence:
- (a) at the time when the person applied for the licence, elects that subsection (3) apply; and
  - (b) subsequently notifies the ACMA, in writing, at least 21 days before the next anniversary of the day the licence came into force that is more than 12 months before the end of the period that the licence is in force, that this subsection is to apply;
- subsection (3) ceases to apply to the licence and tax is imposed on the holding of the licence on that anniversary.
- (5A) Subsection (5) does not impose a tax on the holding of a transmitter licence on a particular anniversary of the day the transmitter licence came into force if:
- (a) the anniversary occurs on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.



- (6) Subject to subsection (6A), if the holder of a transmitter licence:
- (a) has elected that subsection (3) apply; and
  - (b) has failed to pay tax imposed on an anniversary of the day the licence came into force within 60 days after that anniversary (*the 60 day period*);
- subsection (3) ceases to apply the day after the end of the 60 day period and tax is imposed on the holding of the licence on that day.
- (6A) Subsection (6) does not apply to a particular anniversary of the day a transmitter licence came into force if:
- (a) the anniversary occurs on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.

*Licences of more than 12 months where there is no application*

- (7) Subject to subsection (7A), if:
- (a) a person is issued a transmitter licence for a period of more than 12 months under section 100B, 102 or 102A of the *Radiocommunications Act 1992*; and
  - (b) before the licence is issued, the person makes an election under subsection (9) that this subsection is to apply;
- tax is imposed on the issue of the licence for the period the licence is in force.
- (7A) Subsection (7) does not impose a tax on the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (8) Subject to subsections (8A), (8B), (11) and (12), if:
- (a) a person is issued a transmitter licence for a period of more than 12 months under section 100B, 102 or 102A of the *Radiocommunications Act 1992*; and
  - (b) before the licence is issued, the person makes an election under subsection (9) that this subsection is to apply;

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tax is imposed on:

- (c) the issue of the licence; and
  - (d) each anniversary of the day the licence came into force occurring during the period the licence is in force.
- (8A) Subsection (8) does not impose a tax on the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (8B) Subsection (8) does not impose a tax on a particular anniversary of the day a transmitter licence came into force if:
- (a) the anniversary occurs on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (9) Before a person is issued a transmitter licence under section 100B, 102 or 102A of the *Radiocommunications Act 1992* for a period exceeding 12 months, the person must elect, in the form approved in writing by the ACMA, that either subsection (7) or (8) is to apply in respect of the transmitter licence.
- (10) However, for the purposes of this section, if the person does not make an election under subsection (9) before the transmitter licence is issued, the person is taken to have elected, before the licence is issued, that subsection (8) is to apply in respect of the licence.
- (10A) Subsections (9) and (10) do not apply in relation to the issue of a transmitter licence if:
- (a) the transmitter licence is issued on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (11) Subject to subsection (11A), if the holder of a transmitter licence:
- (a) before the licence is issued, elects that subsection (8) is to apply; and

- (b) subsequently notifies the ACMA, in writing, at least 21 days before the next anniversary of the day the licence came into force that is more than 12 months before the end of the period that the licence is in force, that this subsection is to apply;

subsection (8) ceases to apply to the licence and tax is imposed on the holding of the licence on that anniversary.
- (11A) Subsection (11) does not impose a tax on the holding of a transmitter licence on a particular anniversary of the day the transmitter licence came into force if:
  - (a) the anniversary occurs on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.
- (12) Subject to subsection (13), if the holder of a transmitter licence:
  - (a) before the licence is issued, elects that subsection (8) is to apply; and
  - (b) fails to pay tax imposed on an anniversary of the day the licence came into force within 60 days after that anniversary (the **60 day period**);

subsection (8) ceases to apply the day after the end of the 60 day period and tax is imposed on the holding of the licence on that day.
- (13) Subsection (12) does not apply to a particular anniversary of the day a transmitter licence came into force if:
  - (a) the anniversary occurs on or after 1 July 2017; and
  - (b) the transmitter licence is associated with a commercial broadcasting licence.

## 7 Amount of tax

- (1) The amount of tax in respect of the issue of a transmitter licence, the anniversary of a transmitter licence coming into force or the holding of a transmitter licence is the amount determined by the ACMA.

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- (2) A determination may, among other things, provide for amounts of tax in relation to:
  - (a) specified periods; or
  - (b) specified classes of licences; or
  - (c) specified classes of persons.
- (3) In making a determination, the ACMA is to take into account such matters as are specified in the regulations.
- (4) A determination is a legislative instrument.

### **9 Regulations**

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

## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

## Endnotes

### Endnote 1—About the endnotes

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be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

**Endnote 2—Abbreviation key**

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnotes

### Endnote 3—Legislation history

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### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Radiocommunications (Transmitter Licence Tax) Act 1983	137, 1983	22 Dec 1983	20 Aug 1985 (s 2 and gaz 1985, No. S322)	
Radiocommunications (Transmitter Licence Tax) Amendment Act 1992	144, 1992	7 Dec 1992	1 July 1993 (s 2)	s 7(2)
Radiocommunications (Transmitter Licence Tax) Amendment Act 1995	107, 1995	29 Sept 1995	29 Mar 1996 (s 2)	—
Radiocommunications (Transmitter Licence Tax) Amendment Act 1997	43, 1997	22 Apr 1997	1 July 1997 (s 2)	Sch 1 (items 3, 4)
Radiocommunications (Transmitter Licence Tax) Amendment Act 2000	36, 2000	3 May 2000	31 May 2000 (s 2)	Sch 1 (item 5)
Radiocommunications (Transmitter Licence Tax) Amendment Act 2002	7, 2002	4 Apr 2002	Sch 1 (item 1): 29 Mar 1996 (s 2(1) item 2) Remainder: 4 Apr 2002 (s 2(1) items 1 and 3)	Sch 1 (item 2)
Radiocommunications (Transmitter Licence Tax) Amendment Act 2005	52, 2005	1 Apr 2005	Sch 1 and 2: 1 July 2005 (s 2(1) item 2) Remainder: 1 Apr 2005 (s 2(1) item 1)	Sch 2
Statute Law Revision Act 2013	103, 2013	29 June 2013	Sch 3 (items 187, 343): 29 June 2013 (s 2(1) item 16)	Sch 3 (item 343)



## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Broadcasting Legislation Amendment (Broadcasting Reform) Act 2017	113, 2017	16 Oct 2017	Sch 6 (items 17–37): 1 July 2017 (s 2(1) item 14) Sch 6 (items 38–42): 17 Oct 2017 (s 2(1) item 15)	Sch 6 (items 38–42)
<b>as amended by</b>				
Telecommunications Legislation Amendment Act 2019	6, 2019	1 Mar 2019	Sch 3 (items 2, 3): 2 Mar 2019 (s 2(1) item 1)	—
Communications Legislation Amendment (Deregulation and Other Measures) Act 2019	120, 2019	12 Dec 2019	Sch 2: 12 Dec 2019 (s 2(1) item 1)	Sch 2 (items 2–5)
<b>as amended by</b>				
Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021	13, 2021	1 Mar 2021	Sch 4 (item 3): <u>awaiting commencement (s 2(1) item 7)</u>	—
Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021	13, 2021	1 Mar 2021	Sch 2 (item 148): <u>awaiting commencement (s 2(1) item 5)</u>	—

## Endnotes

### Endnote 3—Legislation history

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<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Radiocommunications (Transmitter Licence Tax) Amendment Act 2020.	153, 2020	17 Dec 2020	17 June 2020 (s 2(1) item 1)	Sch 1 (item 4)

## Endnote 4—Amendment history

## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
Title .....	am No 144, 1992; No 107, 1995; No 36, 2000
s 4A .....	ad No 113, 2017
s 5 .....	rs No 144, 1992
s 6 .....	am No 144, 1992
	rs No 107, 1995
	am No 43, 1997; No 36, 2000; No 7, 2002; No 52, 2005; No 113, 2017; No 153, 2020
s 7 .....	rs No 144, 1992
	am No 107, 1995; No 43, 1997; No 36, 2000; No 52, 2005; No 103, 2013
s 8 .....	rep No 144, 1992