

Radiocommunications (Receiver Licence Tax) Amendment Act 2020

No. 152, 2020

An Act to amend the *Radiocommunications (Receiver Licence Tax) Act 1983*, and for related purposes

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An Act to amend the *Radiocommunications (Receiver Licence Tax) Act 1983*, and for related purposes

[*Assented to 17 December 2020*]

The Parliament of Australia enacts:

1 Short title

 This Act is the *Radiocommunications (Receiver Licence Tax) Amendment Act 2020*.

2 Commencement

 (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information |
| --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this Act | A single day to be fixed by Proclamation.However, if the provisions do not commence within the period of 6 months beginning on the day this Act receives the Royal Assent, they commence on the day after the end of that period. | 17 June 2021 |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

 (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Part 1—Amendments

Radiocommunications (Receiver Licence Tax) Act 1983

1 After subsection 6(1)

Insert:

 (1A) If:

 (a) an application is made for a receiver licence for a period exceeding 12 months; and

 (b) when the application is made, the licence is covered by a determination under subsection (1B);

tax is imposed on the issue of the licence for the period the licence is in force.

 (1B) The ACMA may, by legislative instrument, determine one or more classes of receiver licence for the purposes of subsection (1A).

 (1C) If:

 (a) an application is made for a receiver licence for a period exceeding 12 months; and

 (b) when the application is made, the licence is covered by a determination under subsection (1D);

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.

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

2 Subsection 6(4)

Repeal the subsection, substitute:

 (4) If:

 (a) a person applies for a receiver licence for a period exceeding 12 months; and

 (b) when the application is made, the licence is not covered by a determination under subsection (1B) or (1D);

the person must elect, in the application for the licence, that either subsection (2) or (3) is to apply in respect of the licence.

Part 2—Application provision

3 Application—section 6 of the *Radiocommunications (Receiver Licence Tax) Act 1983*

 The amendments of section 6 of the *Radiocommunications (Receiver Licence Tax) Act 1983* made by this Schedule apply in relation to a receiver licence if the application for the licence is made after the commencement of this item.

[*Minister’s second reading speech made in—*

*House of Representatives on 27 August 2020*

*Senate on 12 November 2020*]

(102/20)