



Radiocommunications (Receiver Licence Tax) Amendment Act 1995

No. 108 of 1995

**An Act to amend the *Radiocommunications (Receiver
Licence Tax) Act 1983***

[Assented to 29 September 1995]

The Parliament of Australia enacts:

Short title etc.

1.(1) This Act may be cited as the *Radiocommunications (Receiver Licence Tax) Amendment Act 1995*.

*Radiocommunications (Receiver Licence Tax)
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(2) In this Act, “**Principal Act**” means the *Radiocommunications (Receiver Licence Tax) Act 1983*¹.

Commencement

2. This Act commences at the commencement of the *Radiocommunications Taxes Collection Amendment Act 1995*.

Amendments

3. The Principal Act is amended as set out in the Schedule.

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SCHEDULE

Section 3

**AMENDMENTS OF THE RADIOCOMMUNICATIONS (RECEIVER
LICENCE TAX) ACT 1983**

1. Title:

After “issue” insert “, **the anniversary of the issue and the holding**”.

2. Section 6:

Repeal the section, substitute:

Imposition of tax

“6.(1) Tax is imposed on the issue of a receiver licence that is issued for a period not exceeding 12 months.

“(2) If:

(a) a person applying for a receiver 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.

“(3) Subject to subsections (5) and (6), if:

(a) a person applying for a receiver 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 issue of the licence occurring during the period the licence is in force.

“(4) A person applying for a receiver licence for a period exceeding 12 months must elect, in the application for the licence, that either subsection (2) or (3) is to apply in respect of the receiver licence.

“(5) If the holder of a receiver licence:

(a) at the time when the person applied for the licence, elects that subsection (3) apply; and

(b) subsequently notifies the SMA, in writing, at least 21 days before the next anniversary of the issue of the licence 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.

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SCHEDULE—continued

“(6) If the holder of a receiver licence:
(a) has elected that subsection (3) apply; and
(b) has failed to pay tax imposed on an anniversary of the issue of the licence within 60 days after that day (**‘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.”.

3. Subsection 7(1):

After “issue” insert “, the anniversary of the issue, or the holding”.

NOTE

1. No. 132, 1983, as amended. For previous amendments, see No. 146, 1992.

*[Minister’s second reading speech made in—
House of Representatives on 8 March 1995
Senate on 28 March 1995]*