Radiocommunications Taxes Collection Regulations\(^3\) (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the Radiocommunications Taxes Collection Act 1983.


BILL HAYDEN
Governor-General

By His Excellency's Command,

\[\text{Ralph Willis}\]
Minister of State for Transport and Communications

Refund on frequency reservation certificate tax

1. Regulation 3 of the Radiocommunications Taxes Collection Regulations is amended by omitting subregulations (1) and (2) and substituting the following subregulations:

   “(1) Where the holder of a frequency reservation certificate:
   (a) is granted a transmitter licence, being a licence permitting the holder to operate a transmitter on an unallocated frequency reserved by the certificate; or
   (b) surrenders the certificate before the day specified in the certificate for the expiry of the certificate;
   he or she is entitled, subject to this regulation, to a refund in respect of the tax paid on the grant of the certificate of an amount ascertained in accordance with subregulation (2).

   “(2) Where a person is entitled to a refund under this regulation, the amount of the refund is, subject to subregulation (3), an amount that bears the same proportion to the amount of tax paid on the grant of the certificate as the number of days in the period commencing on the day on which:

(S.R. 371/89)—Cat. No. 14/15.11.1989
(a) the licence was granted; or
(b) the certificate was surrendered;
and ending at the expiry of the day specified for the expiry of the certificate bears to the number of days in the period for which the certificate was granted.”.

2. After regulation 4 of the Radiocommunications Taxes Collection Regulations, the following regulation is inserted:

Refund on cancellation of instrument

“4A. (1) Where:
(a) the Minister has granted to a person an instrument (other than a test permit); and
(b) the Minister subsequently cancels the instrument for a reason other than a contravention of:
   (i) a provision of the Radiocommunications Act 1983; or
   (ii) a provision of regulations under that Act relating to the instrument; or
   (iii) a condition subject to which the instrument was granted;
that person is entitled, subject to this regulation, to a refund of the tax paid on the grant of the instrument of an amount ascertained in accordance with subregulation (2).

“(2) Where a person is entitled to a refund under this regulation, the amount of the refund is, subject to subregulation (3), an amount that bears the same proportion to the amount of tax paid on the grant of the instrument as the number of days in the period commencing on the day on which the instrument was cancelled and ending at the expiry of the day specified in the instrument for the expiry of the instrument bears to the number of days for which the instrument was granted.

“(3) Where the amount of a refund ascertained in accordance with subregulation (2):
(a) is an amount greater than $30—the sum of $10 is to be deducted from the amount of the refund; or
(b) is an amount not greater than $30—the amount of the refund is not payable.

“(4) This regulation does not apply in relation to a person or licensee who is entitled to a refund under regulation 3 or 4.”.

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