EXPLANATORY STATEMENT

Prepared by the Australian Communications and Media Authority

Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 2)

Radiocommunications (Receiver Licence Tax) Act 1983

The Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 2) (Amendment Determination) amends the Radiocommunications (Receiver Licence Tax) Determination 2003 (No. 2) (the Determination). Both the Determination and Amendment Determination are made under subsection 7(1) of the Radiocommunications (Receiver Licence Tax) Act 1983 which provides that the Australian Communications and Media Authority (the ACMA) may determine the amount of tax in respect of:

- the issue of a receiver licence;
- the anniversary of a receiver licence coming into force; and
- the holding of a receiver licence.

Background

Under the Radiocommunications Act 1992 (the Act), the ACMA is responsible for maintaining an efficient, equitable and transparent system of charging for the use of spectrum.

In July 2012, the ACMA made the Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 1) (the Amendment Determination No. 1) to amend the taxation for certain radiocommunications receiver licences located in the high density areas of the 400MHz band.

The Amendment Determination No. 1 included an incorrect numerical reference to a frequency band. The Amendment Determination corrects that reference by specifying that row 4 of table 302 in Part 3 of Schedule 2 of the Determination should show the frequency band “>399.9-403” instead of “>399.9-960”.

Regulation Impact

This amendment seeks to clarify the frequency band that will be subject to the opportunity cost price increase. This was covered in the Regulation Impact Statement (RIS) on the introduction of opportunity cost prices in the 400 MHz band. Therefore no further RIS is required. The OBPR reference number is 13381.

Consultation

Section 17 of the Legislative Instruments Act 2003 requires the ACMA to be satisfied that any consultation it considered to be appropriate and reasonably practicable to undertake has been undertaken.

The amendment to clarify the frequency band reference is minor and machinery in nature. The amendment reflects the original proposal which was the subject of extensive consultation. Therefore it is not considered that further public consultation is necessary for this amendment. Further details regarding the previous consultation
are set out in the explanatory statement to the Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 1).

Notes on Sections
The provisions of the Amendment Determination are described in Attachment 1.

Statement of Compatibility with Human Rights
NOTES ON SECTIONS

Section 1 – Name of Amendment Determination

Section 1 provides for the citation of the Amendment Determination as the Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 2).

Section 2 – Commencement

Section 2 provides that the Amendment Determination will commence on the last to occur of the day the Amendment Determination is registered and immediately after the commencement of item 2 of Schedule 1 of the Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 1). Item 2 of Schedule 1 of the Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 1) will commence on 15 August 2012.

Section 3 – Amendment of Radiocommunications (Receiver Licence Tax) Determination 2003 (No. 2)

Section 3 provides that the Radiocommunications (Receiver Licence Tax) Determination 2003 (No. 2) is amended in accordance with Schedule 1.

Schedule 1 Amendments

Item 1

Item 1 amends the reference to the frequency band “>399.9 – 960” in row 4 of table 302, Part 3, Schedule 2 to “>399.9-403”.

Explanatory Statement to F2012L01655
Statement of Compatibility with Human Rights

Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011

Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 2)

This Legislative Instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the Human Rights (Parliamentary Scrutiny) Act 2011.

Overview of the Legislative Instrument

The Radiocommunications (Receiver Licence Tax) Amendment Determination 2012 (No. 2) (Amendment Determination) amends the Radiocommunications (Receiver Licence Tax) Determination 2003 (No. 2) (the Determination). Both the Determination and Amendment Determination are made under subsection 7(1) of the Radiocommunications (Receiver Licence Tax) Act 1983.

The Amendment Determination amends the Determination to clarify a frequency band that will be subject to the opportunity cost price increase.

Human rights implications

This Legislative Instrument does not engage any of the applicable rights or freedoms.

Conclusion

This Legislative Instrument is compatible with human rights as it does not raise any human rights issues.