



Statutory Rules 1985 No. *L¹*

200/

Radiocommunications Taxes Collection Regulations

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting
with the advice of the Federal Executive Council and pursuant to section 4 of
the *Acts Interpretation Act 1901*, hereby make the following Regulations
under the *Radiocommunications Taxes Collection Act 1983*.

Dated *15 August* 1985.

N. M. STEPHEN

Governor-General

By His Excellency's Command,

M. J. DUFFY

Minister of State for Communications

Citation

1. These Regulations may be cited as the Radiocommunications Taxes
Collection Regulations.

Interpretation

2. In these Regulations, "the Act" means the *Radiocommunications Taxes
Collection Act 1983*.

Refund on frequency reservation certificate tax

3. (1) Where the Minister—

- (a) has granted to a person a frequency reservation certificate; and
- (b) subsequently grants to that person a transmitter licence, being a
licence permitting the holder to operate a transmitter on an
unallocated frequency reserved by the certificate,

the person 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
sub-regulation (2).

(2) Where a person is entitled to a refund under this regulation, the amount of the refund is, subject to sub-regulation (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 the licence was granted and ending at the expiration of the day specified for the expiration of the certificate bears to the number of days in the period for which the certificate was granted.

(3) Where the amount of a refund ascertained in accordance with sub-regulation (2) is greater than the amount of the tax in respect of the relevant transmitter licence—

- (a) by an amount greater than \$10—the sum of \$10 shall be deducted from the amount of the refund; or
- (b) by an amount not greater than \$10—the amount of the refund is not payable.

Refund on surrender of licence

4. (1) Where—

- (a) the Minister has granted to a person a transmitter licence or a receiver licence; and
- (b) the licensee surrenders the licence before the day specified in the licence for the expiration of the licence,

the licensee is entitled, subject to this regulation, to a refund in respect of the tax paid on the grant of the licence of an amount ascertained in accordance with sub-regulation (2).

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

(3) Where the amount of a refund ascertained in accordance with sub-regulation (2)—

- (a) is an amount greater than \$30—the sum of \$10 shall 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.

Exemption from tax

5. (1) For the purposes of section 8 of the Act, the following persons are exempt from the payment of tax in respect of transmitter licences and receiver licences, namely, persons to whom such licences are granted in respect of transmitters or receivers to be operated—

- (a) solely in connection with the direction of operations relating to the preservation of human life;

- (b) solely in connection with the direction of rural fire—fighting operations; or
- (c) solely in connection with the direction of the operations of an ambulance service.

(2) For the purposes of section 8 of the Act, the following persons are exempt from the payment of tax in respect of transmitter licences and receiver licences, namely, any person to whom such a licence is granted in respect of any transmitter or receiver to be operated for the purposes of a diplomatic or consular mission of a country established in Australia with the consent of the Commonwealth.

(3) In sub-regulation (2), “country” has the same meaning as in the *Diplomatic and Consular Missions Act 1978*.

NOTE

1. Notified in the *Commonwealth of Australia Gazette* on L 1985.

19 August/