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F.R.L.I.  
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Statutory Rules 1991 No. 1

361

## **Radiocommunications Taxes Collection Regulations<sup>2</sup> (Amendment)**

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

Dated 20 November 1991.

**BILL HAYDEN**

Governor-General

By His Excellency's Command,

**WARREN SNOWDON**

Parliamentary Secretary to the  
Minister of State for Transport and Communications  
for and on behalf of the Minister of State for  
Transport and Communications

### **1. Amendment**

1.1 The Radiocommunications Taxes Collection Regulations are  
amended as set out in these Regulations.

[NOTE: These Regulations commence on gazettal: see *Acts Interpretation Act 1901*,  
s. 48]

## **2. Regulation 2 (Interpretation)**

### **2.1 Omit the regulation, substitute:**

“2. In these Regulations, unless the contrary intention appears:  
‘Act’ means the *Radiocommunications Taxes Collection Act 1983*;  
‘public mobile telecommunications service, Class B’, in relation to a licence, has the same meaning as in the Radiocommunications (Licensing and General) Regulations;  
‘transmitter licence tax’ means the tax imposed by the *Radiocommunications (Transmitter Licence Tax) Act 1983* on the grant of a transmitter licence.”.

## **3. New regulations 6 - 8**

### **2.1 After Regulation 5, insert:**

#### **Remission of transmitter licence tax on cordless telephones**

“6. (1) A person is entitled to a remission of 50% of the transmitter licence tax payable on the first grant of a cordless telephone system service transmitter licence to him or her after 26 November 1991.

“(2) A person is entitled to a remission of 25% of the transmitter licence tax payable on the second grant of a cordless telephone system service transmitter licence to him or her after 26 November 1991.

#### **Payment of transmitter licence tax on public mobile telecommunications service licence**

“7. (1) The annual instalment referred to in paragraph 3A (1) (a) of the Radiocommunications (Transmitter Licence Tax) Regulations is to be paid on the grant of the licence.

“(2) An annual instalment referred to in paragraph 3A (1) (b) of the Radiocommunications (Transmitter Licence Tax) Regulations is to be paid on the respective anniversary of the grant of the licence.

“(3) The amount referred to in paragraph 3A (1) (c) of the Radiocommunications (Transmitter Licence Tax) Regulations is to be paid on the last anniversary occurring before the licence expires.

**Remission of transmitter licence tax on public mobile telecommunications licence, Class B**

“8. (1) The holder of a public mobile telecommunications service, Class B licence granted on or before 30 November 1995 is entitled to a remission of instalments of the transmitter licence tax payable on or before that date.

“(2) The rate of remission of instalments is:

- (a) for an instalment to be paid on or before 30 November 1992—80%; and
- (b) for an instalment to be paid on or after 1 December 1992 but before 1 December 1993—60%; and
- (c) for an instalment to be paid on or after 1 December 1993 but before 1 December 1994—40%; and
- (d) for an instalment to be paid on or after 1 December 1994 but before 1 December 1995—20%.

“(3) In this regulation, ‘instalment’ includes an amount referred to in paragraph 3A (1) (c) of the Radiocommunications (Transmitter Licence Tax) Regulations.”.

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**NOTES**

- 1. Notified in the *Commonwealth of Australia Gazette* on
- 2. Statutory Rules 1985 No. 200 as amended by 1989 No. 355.

1991. 25 November