

# **Radiocommunications Taxes Collection Regulations (Amendment) 1992 No. 388**

## **EXPLANATORY STATEMENT**

### **Statutory Rules 1992 No. 388**

Issued by the Authority of the Minister for Transport and Communications

Radiocommunications Taxes Collection Act 1983

Radiocommunications Taxes Collection Regulations (Amendment)

By virtue of section 6 of the Radiocommunications (Transmitter Licence Tax) Act 1983 taxes are imposed on the grant of a transmitter licence under section 24 of the Radiocommunications Act 1983 (the Radcom Act).

Section 7 of the Radiocommunications Taxes Collection Act 1983 (the Act) provides that the tax imposed on the grant of an instrument (defined in section 4 of the Act to mean a frequency reservation certificate, a licence, a temporary permit or a test permit) is payable on the grant of the instrument.

Subsection 11(1) of the Act provides that the Governor-General may make regulations for the purposes of the Act.

Subsection 11(2) of the Act provides that the regulations made under subsection 11(1) of the Act may make provision for or in relation to the remission or refund of tax in specified circumstances.

Regulation 3A of the Radiocommunications (Transmitter Licence Tax) Regulations (the Licence Tax Regulations) sets out the annual instalments of licence tax payable in respect of base stations operating in regions under a public mobile telecommunications service, Class A licence. The rates of annual instalment tax were reduced by different amounts in relation to different regions by amendments to the Licence Tax Regulations.

It was intended that licensees be entitled to the benefit of the reduced rate of annual instalment tax for the Brisbane region from the date of commencement of the amendments to the Licence Tax Regulations.

Therefore a refund was provided for any annual instalment tax paid during the 1992 calendar year in relation to the Brisbane region, to be calculated in relation to the period from the commencement of the amendments to the Licence Tax Regulations to the date on which the next annual instalment tax for that region would become payable. For that same period, a licensee is liable for annual instalment tax for that region at the reduced rate provided for in the amendments to the Licence Tax Regulations.

Details of the amendment Regulations are attached. The amendment Regulations commence on the date of Gazettal.

## ATTACHMENT

### DETAILS OF AMENDMENTS

#### Amendment regulation 1 Amendment

Cites the Radiocommunications Taxes Collection Regulations as the Regulations which are amended.

#### Amendment regulation 2 - New regulation 9-Refund of overpayments of transmitter licence tax on public mobile telecommunications service, Class A

Inserts a new regulation 9.

New subregulation 9(1) provides that where a licensee has paid an annual instalment tax for a public mobile telecommunications service, Class A licence during 1992 before the commencement of these amendments in relation to the Brisbane region, that licensee is entitled to a refund of tax. The refund is to be calculated in relation to the period from the commencement of the amendments to the date on which the next annual instalment tax would become payable. In relation to that same period, the licensee is liable for the reduced rate of annual instalment tax for that region provided by amendments to the Radiocommunications (Transmitter Licence Tax) Regulations (the Licence Tax Regulations).

New subregulation 9(2) imports certain terms from the Licence Tax Regulations.