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Statutory Rules 1992 No. 1

388

Radiocommunications Taxes Collection Regulations² (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 9 December 1992.

BILL HAYDEN

Governor-General

By His Excellency's Command,

Bob Collins

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. New regulation 9

2.1 After regulation 8, insert:

Refund of overpayments of transmitter licence tax on public mobile telecommunications service, Class A licence

“9. (1) The holder of a public mobile telecommunications service, Class A licence in respect of which an annual instalment in respect of the Brisbane region has been paid at the rate in force immediately before the date of commencement of this regulation for a period that ends on or after that date, is entitled to a refund calculated using the formula:

$$\frac{\text{NDR} \times \$435\,000 \times \text{NMS}}{365}$$

where:

NDR is the number of days in the period commencing on the date of commencement of this regulation and ending at the expiration of the first-mentioned period ; and

NMS is the number of MHz of spectrum to which that annual instalment relates.

“(2) In this regulation, ‘annual instalment’, ‘Brisbane region’ and ‘public mobile telecommunications service, Class A licence’ have the same respective meanings as in regulation 3A of the Radiocommunications (Transmitter Licence Tax) Regulations.”.

NOTES

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

L 1992. 11 December /

2. Statutory Rules 1985 No. 200 as amended by 1989 No. 355; 1991 No. 361 .