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Statutory Rules 1995 No. ^L1

36/

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 ^L 1995.

7 March/

^L BILL HAYDEN/
Governor-General

By His Excellency's Command,

^L
Minister for Communications and the Arts

M. J. LEE/

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 8 (Remission of transmitter licence tax on public mobile telecommunications licence, Class B)**2.1 Subregulation 8 (2):**

Omit "The", substitute "Subject to subregulation (2A), the".

After subregulation 8 (2), insert:

"(2A) In the case of a licence issued on or after 1 March 1995, the rate of remission specified in paragraph (2) (d) applies only to a proportion of an instalment mentioned in that paragraph, namely the proportion worked out in accordance with the formula:

$$\frac{\text{Amount A}}{\text{No. of Instalments}};$$

where:

'Amount A' is the amount worked out using the formula:

$$\frac{\text{licence period} \times \text{annual amount}}{365}; \text{ and}$$

'annual amount' is the amount equal to \$734,132 for each megahertz of spectrum on which, under the licence, the base stations are licensed to operate as part of the service; and

'licence period' is the number of days in the period beginning on the day on which the licence commences and ending at the end of the day on which the licence ends; and

'No. of Instalments' is the number of instalments by which the tax is payable.".

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on *L* 1995. *14 March*
2. Statutory Rules 1985 No. 200 as amended by 1989 No. 355; 1991 No. 361; 1992 No. 388; 1993 No. 178.