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Statutory Rules 1995 No. L1

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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.

28 March

L **BILL HAYDEN**
Governor-General

By His Excellency's Command,

L **PAUL ELLIOTT**
Parliamentary Secretary to the Minister for Communications and the Arts for the Minister for Communications and the Arts

1. Commencement

1.1 These Regulations commence on 3 April 1995.

2. Amendment

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

3. Regulation 3 (Refund on frequency reservation certificate tax)

3.1 Omit the regulation.

4. Regulation 4 (Refund on surrender of licence)

4.1 Subregulation 4 (3):

Omit the subregulation, substitute:

“(3) If the amount of a refund calculated under subregulation (2) is less than \$30, the amount is not payable.”.

5. Regulation 4A (Refund on cancellation of instrument)

5.1 Subregulation 4A (3):

Omit the subregulation, substitute:

“(3) If the amount of a refund calculated under subregulation (2) is less than \$30, the amount is not payable.”.

6. Regulation 5 (Exemption from tax)

6.1 Subregulation 5 (1):

Omit the subregulation.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on *L* 1995. *31 March*
2. Statutory Rules 1985 No. 200 as amended by 1989 No. 355; 1991 No. 361; 1992 No. 388; 1993 No. 178.