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F.R.L.I.
1996B00104

AUSTRALIA

Statutory Rules 1995 No. 130[1]

Radiocommunications Taxes Collection Regulations[2] (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 8 June 1995.

BILL HAYDEN
Governor-General

By His Excellency's Command,

M. J. LEE
Minister for Communications and the Arts

1. Commencement

1.1 These Regulations are taken to have commenced on 3 April 1995.

95R221, 1/6/95, 4:14 AM 95063259

130

2. Amendment

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

3. Regulation 5 (Exemption from tax)

3.1 At the end, add:

"(4) For the purposes of section 8 of the Act, a body corporate that is a body to which subregulation (7) or (8) applies is exempt from the payment of tax in respect of an apparatus licence issued to the body in respect of a transmitter or receiver that is operated solely or principally for the purposes of the body.

"(5) For the purposes of section 8 of the Act, a person is exempt from the payment of tax in respect of an apparatus licence issued to the person in respect of a transmitter or receiver as a member or representative of an unincorporated body to which subregulation (7) or (8) applies if the transmitter or receiver is operated solely or principally for the purposes of that body.

"(6) For the purposes of section 8 of the Act, a person is exempt from the payment of tax in respect of an apparatus licence issued to the person in respect of a transmitter or receiver that is operated solely or principally for the purpose of assisting a body to which subregulation (7) or (8) applies.

"(7) This subregulation applies to a body:

(a) that is staffed principally by volunteers; and

(b) is a body of a kind referred to in one of the following provisions of the *Income Tax Assessment Act 1936*:

  (i) paragraph 23 (d);

  (ii) paragraph 23 (e);

  (iii) subparagraph 23 (g) (v); and

(c) the income of which is exempt under the provision mentioned in paragraph (b) that applies to the body; and

(d) the principal purpose of which is to provide emergency services or services for the safeguarding of human life, including any of the following services:

(i) rural fire fighting;

(ii) search and rescue;

(iii) coastguard.

"(8) This subregulation applies to a body the principal purpose of which is to provide:

(a) surf life saving services; or

(b) ambulance services in an area that is part of the area described in Schedule 2 to the *Income Tax Assessment Act 1936*.".

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 2 1995. 15 June

2. Statutory Rules 1985 No. 200 as amended by 1989 No. 355; 1991 No. 361; 1992 No. 388; 1993 No. 178; 1995 Nos. 36 and 63.

95R221, 1/6/95, 4:14 AM 95063259