



Radiocommunications Taxes Collection Amendment Regulations 2007 (No. 1)¹

Select Legislative Instrument 2007 No. 142

I, PHILIP MICHAEL JEFFERY, 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 7 June 2007

P. M. JEFFERY
Governor-General

By His Excellency's Command

HELEN LLOYD COONAN
Minister for Communications, Information Technology and the
Arts

1 Name of Regulations

These Regulations are the *Radiocommunications Taxes Collection Amendment Regulations 2007 (No. 1)*.

2 Commencement

These Regulations commence, or are taken to have commenced, as follows:

- (a) on 1 July 1997 — regulations 1 to 3 and Schedule 1;
- (b) on the day after these regulations are registered — Schedule 2.

3 Amendment of Radiocommunications Taxes Collection Regulations

Schedules 1 and 2 amend the Radiocommunications Taxes Collection Regulations.

Schedule 1 Amendment taken to have commenced on 1 July 1997

(regulation 3)

[1] Paragraph 5 (7) (b)

substitute

- (b) that is a body of a kind referred to in one of the following provisions of the *Income Tax Assessment Act 1997*:
 - (i) section 50-5;
 - (ii) item 2.1 of section 50-10;
 - (iii) section 50-25; and

Schedule 2 Amendments commencing on day after registration

(regulation 3)

[1] Regulation 1
substitute

1 Name of Regulations

These Regulations are the *Radiocommunications Taxes Collection Regulations 1985*.

[2] Subparagraph 4A (1) (b) (iii)
omit

granted;

insert

issued;

[3] After subregulation 5 (7)
insert

Note A body of the kind mentioned in paragraph 5 (7) (b) that paid tax in respect of apparatus licences between 1 July 1997 and 2007 may be entitled to a refund of the amount of the tax because of amendments of these Regulations that were made in 2007 with retrospective effect to 1 July 1997.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.frli.gov.au.