Radiocommunications (Receiver Licence Tax) Determination 2015

made under subsection 7(1) of the

Radiocommunications (Receiver Licence Tax) Act 1983

Compilation No.	5
Compilation date:	23 February 2019
Includes amendments up to:	*Radiocommunications (Receiver Licence Tax) Amendment Determination 2019 (No. 2)* [F2019L00164]

Prepared by the Australian Communications and Media Authority, Canberra

About this compilation

This compilation

This is a compilation of the *Radiocommunications (Receiver Licence Tax) Determination 2015* that shows the text of the law as amended and in force on 23 February 2019 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Federal Register of Legislation (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Federal Register of Legislation for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Federal Register of Legislation for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Part 1 Preliminary

1 Name of Determination

This Determination is the *Radiocommunications (Receiver Licence Tax) Determination 2015*.

3 Definitions

Unless the contrary intention appears, the following terms used in this Determination have the following meaning:

ACMA means the Australian Communications and Media Authority.

Act means the *Radiocommunications (Receiver Licence Tax) Act 1983*.

area density means an area density identified in Schedule 1.

Australia has the same meaning as in section 5 of the *Radiocommunications Act 1992*.

Australian Map Grid means the document titled 'Australian Map Grid (AMG66)', gazetted in the *Gazette* No. 84, 6 October 1966.

Note: Information on the Australian Map Grid can be accessed at: www.ga.gov.au.

Australian waters means the area:
(a) starting at the low-water mark of a State or Territory; and
(b) extending 200 nautical miles seaward from that mark.

CDMA means Code Division Multiple Access.

effect date, for a licence, means the day when the licence comes into force for subsection 103(1) or 130(4) of the *Radiocommunications Act 1992*.

eligible person means the Royal Flying Doctor Service of Australia.

licence period, for a licence, means the period starting on the licence's effect date and ending at the end of the day when the licence ceases to be in force.

minimum annual amount means $41.17.

non-geostationary orbit satellite system means a satellite system that is not comprised of geostationary satellites.

receiver licence tax means the tax imposed under the Act.

spectrum access means access to the spectrum that is authorised for the operation of 1 or more radiocommunications devices that involves a unique combination of:
(a) a particular receive frequency; and
(b) a particular bandwidth; and
(c) a particular site or access area.

Note 1: Unless the contrary intention appears, the following terms have the same meaning as in the *Radiocommunications (Interpretation) Determination 2015*:
- defence receive licence
- earth receive licence

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- earth receive station
- earth station
- fixed receive licence
- geostationary satellite
- major coast receive licence
- space receive licence
- space station

Note 2: Unless the contrary intention appears, terms in this Determination that are defined in the Act have the same meaning as in the Act.

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Part 2 Working out receiver licence tax

5 Using Schedules 1, 2 and 3

(1) Schedule 1 sets out the area densities to be used in working out receiver licence tax.

(2) Schedule 2 explains the annual amounts that are used to work out receiver licence tax.

Note 1: Each Part of Schedule 2 identifies the types of receiver licences to which it applies.

Note 2: The annual amount of tax is the amount of tax usually payable for 1 spectrum access authorised under a licence for 1 year. However, the amount may be modified to reflect factors such as the period of the licence, the power of the receiver and whether the licensee is an eligible person.

(3) Schedule 3 explains how to use the annual amounts to work out the amount of receiver licence tax.

6 Working out tax

To work out an amount of receiver licence tax:

(a) identify the Part of Schedule 2 that applies to the type of licence; and
(b) follow the instructions in that Part to work out:
  (i) the annual amount for each spectrum access under the licence; or
  (ii) the annual amount of receiver licence tax for the licence; and
(c) if the annual amount is worked out for each spectrum access under the licence, use Schedule 3 to work out the amount of receiver licence tax for the licence.

Note: Item 102 of Schedule 3 sets out arrangements to round amounts of receiver licence tax under that Schedule.

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Part 3 Transitional arrangements relating to the Radiocommunications *(Receiver Licence Tax) Amendment Determination 2019 (No. 1)*

7 Definitions for Part 3

In this Part:

amendment day means the day on which the Amendment Determination commenced.

Amendment Determination means the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2019 (No. 1)*.

pre-amendment Determination means this Determination as in force immediately before the amendment day.

8 Transitional arrangements on or after commencement of Amendment Determination

(1) Despite Part 2 of this Determination, if:

(a) receiver licence tax is imposed on the issue of a receiver licence; and

(b) the licence is issued on or after the amendment day; and

(c) the licence comes into force before 5 April 2019;

use the pre-amendment Determination to work out the amount of receiver licence tax payable.

Note 1: If a licence is issued before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax, whether or not the licence comes into force before 5 April 2019.

Note 2: If a licence is issued on or after the amendment day, and comes into force on or after 5 April 2019, this Determination as in force on or after the amendment day is used to work out the amount of receiver licence tax.

(2) Despite Part 2 of this Determination, if:

(a) receiver licence tax is imposed on the anniversary of the day on which a receiver licence came into force; and

(b) the anniversary of the day on which the licence came into force is on or after the amendment day but before 5 April 2019;

use the pre-amendment Determination to work out the amount of receiver licence tax.

Note 1: If the anniversary of the day on which the licence came into force is before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax.

Note 2: If the anniversary of the day on which the licence came into force is on or after 5 April 2019, this Determination as in force on or after the amendment day is used to work out the amount of receiver licence tax.

(3) Despite Part 2 of this Determination, if:

(a) receiver licence tax is imposed on the holding of a receiver licence; and

(b) the day on which the tax is payable is on or after the amendment day but before 5 April 2019;

use the pre-amendment Determination to work out the amount of receiver licence tax.

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Note 1: If tax is imposed on the holding of a licence on a particular day, and that day is before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax.

Note 2: If tax is imposed on the holding of a licence on a particular day, and that day is on or after 5 April 2019, this Determination as in force on or after the amendment day is used to work out the amount of receiver licence tax.

Note 3: Subsections 6(5) and (6) of the Act impose tax on the holding of a licence.

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Schedule 1 Area densities

(subsection 5(1))

Part 1 Areas

101 Map grid coordinates

The Australian Map Grid coordinates specified in this Schedule are based on the 1966 Australian Geodetic Datum.

Note: A reference in this Schedule to ***Australia*** includes the external Territories: see definitions.

102 Sydney area

In this Schedule, the ***Sydney area*** is the area located:

(a) in Zone 56 of the Australian Map Grid; and

(b) inside the boundary:

(i) starting at easting 230000 and northing 6230000 of the Grid; and

(ii) proceeding in a straight line to easting 325000 and northing 6355000 of the Grid; and

(iii) proceeding in a straight line to easting 391000 and northing 6307000 of the Grid; and

(iv) proceeding in a straight line to easting 300000 and northing 6150000 of the Grid; and

(v) proceeding in a straight line to easting 230000 and northing 6230000 of the Grid.

103 Melbourne area

In this Schedule, the ***Melbourne area*** is the area located:

(a) in Zone 55 of the Australian Map Grid; and

(b) inside the boundary:

(i) starting at easting 250000 and northing 5743000 of the Grid; and

(ii) proceeding in a straight line to easting 250000 and northing 5868000 of the Grid; and

(iii) proceeding in a straight line to easting 375000 and northing 5868000 of the Grid; and

(iv) proceeding in a straight line to easting 375000 and northing 5743000 of the Grid; and

(v) proceeding in a straight line to easting 250000 and northing 5743000 of the Grid.

104 Brisbane area

In this Schedule, the ***Brisbane area*** is the area located:

(a) in Zone 56 of the Australian Map Grid; and

(b) inside the boundary:

(i) starting at easting 510000 and northing 6860000 of the Grid; and

(ii) proceeding in a straight line to easting 450000 and northing 6965000 of the Grid; and

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(iii) proceeding in a straight line to easting 490000 and northing 7040000 of the Grid; and
(iv) proceeding in a straight line to easting 515000 and northing 7020000 of the Grid; and
(v) proceeding in a straight line to easting 570000 and northing 6880000 of the Grid; and
(vi) proceeding in a straight line to easting 540000 and northing 6860000 of the Grid; and
(vii) proceeding in a straight line to easting 510000 and northing 6860000 of the Grid.

105 Perth area

In this Schedule, the ***Perth area*** is the area located:
(a) in Zone 50 of the Australian Map Grid; and
(b) inside the boundary:
(i) starting at easting 370000 and northing 6420000 of the Grid; and
(ii) proceeding in a straight line to easting 370000 and northing 6490000 of the Grid; and
(iii) proceeding in a straight line to easting 425000 and northing 6490000 of the Grid; and
(iv) proceeding in a straight line to easting 425000 and northing 6420000 of the Grid; and
(v) proceeding in a straight line to easting 370000 and northing 6420000 of the Grid.

106 Adelaide area

In this Schedule, the ***Adelaide area*** is the area located:
(a) in Zone 54 of the Australian Map Grid; and
(b) inside the boundary:
(i) starting at easting 260000 and northing 6102250 of the Grid; and
(ii) proceeding in a straight line to easting 260000 and northing 6162250 of the Grid; and
(iii) proceeding in a straight line to easting 313000 and northing 6162250 of the Grid; and
(iv) proceeding in a straight line to easting 313000 and northing 6102250 of the Grid; and
(v) proceeding in a straight line to easting 260000 and northing 6102250 of the Grid.

107 Newcastle area

In this Schedule, the ***Newcastle area*** is the area located:
(a) in Zone 56 of the Australian Map Grid; and
(b) inside the boundary:
(i) starting at easting 325000 and northing 6355000 of the Grid; and
(ii) proceeding in a straight line to easting 378000 and northing 6403000 of the Grid; and

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(iii) proceeding in a straight line to easting 410000 and northing 6381000 of the Grid; and
(iv) proceeding in a straight line to easting 441000 and northing 6381000 of the Grid; and
(v) proceeding in a straight line to easting 391000 and northing 6307000 of the Grid; and
(vi) proceeding in a straight line to easting 325000 and northing 6355000 of the Grid.

108 East Australia low density area

In this Schedule, the ***East Australia low density area*** is the area located:

(a) in Zones 53, 54, 55 and 56 of the Australian Map Grid; and
(b) inside the boundary:
(i) starting in Zone 55 at easting 285979 and northing 8230029 of the Grid; and
(ii) proceeding in a straight line in Zone 55 to easting 289466 and northing 7897969 of the Grid; and
(iii) proceeding in a straight line in Zone 55 to easting 394745 and northing 7898866 of the Grid; and
(iv) proceeding in a straight line in Zone 55 to easting 395390 and northing 7788199 of the Grid; and
(v) proceeding in a straight line in Zone 55 to easting 552303 and northing 7788433 of the Grid; and
(vi) proceeding in a straight line in Zone 55 to easting 551965 and northing 7677763 of the Grid; and
(vii) proceeding in a straight line in Zone 55 to easting 603933 and northing 7677519 of the Grid; and
(viii) proceeding in a straight line in Zone 55 to easting 601715 and northing 7345403 of the Grid; and
(ix) proceeding in a straight line in Zone 56 to easting 194772 and northing 7342512 of the Grid; and
(x) proceeding in a straight line in Zone 56 to easting 197180 and northing 7231690 of the Grid; and
(xi) proceeding in a straight line in Zone 56 to easting 298153 and northing 7233553 of the Grid; and
(xii) proceeding in a straight line in Zone 56 to easting 303332 and northing 6901175 of the Grid; and
(xiii) proceeding in a straight line in Zone 56 to easting 204955 and northing 6899158 of the Grid; and
(xiv) proceeding in a straight line in Zone 56 to easting 207728 and northing 6788292 of the Grid; and
(xv) proceeding in a straight line in Zone 55 to easting 694822 and northing 6790354 of the Grid; and
(xvi) proceeding in a straight line in Zone 55 to easting 688928 and northing 6457804 of the Grid; and
(xvii) proceeding in a straight line in Zone 55 to easting 594458 and northing 6459115 of the Grid; and
(xviii) proceeding in a straight line in Zone 55 to easting 593418 and northing 6348256 of the Grid; and

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(xix) proceeding in a straight line in Zone 55 to easting 500000 and northing 6348700 of the Grid; and

(xx) proceeding in a straight line in Zone 55 to easting 500000 and northing 6237831 of the Grid; and

(xxi) proceeding in a straight line in Zone 55 to easting 361472 and northing 6236817 of the Grid; and

(xxii) proceeding in a straight line in Zone 55 to easting 363117 and northing 6125916 of the Grid; and

(xxiii) proceeding in a straight line in Zone 54 to easting 682517 and northing 6125116 of the Grid; and

(xxiv) proceeding in a straight line in Zone 54 to easting 684711 and northing 6236028 of the Grid; and

(xxv) proceeding in a straight line in Zone 54 to easting 315289 and northing 6236028 of the Grid; and

(xxvi) proceeding in a straight line in Zone 54 to easting 313152 and northing 6346924 of the Grid; and

(xxvii) proceeding in a straight line in Zone 54 to easting 266429 and northing 6345924 of the Grid; and

(xxviii) proceeding in a straight line in Zone 54 to easting 263828 and northing 6456821 of the Grid; and

(xxix) proceeding in a straight line in Zone 53 to easting 688928 and northing 6457804 of the Grid; and

(xxx) proceeding in a straight line in Zone 53 to easting 677963 and northing 5903244 of the Grid; and

(xxxi) proceeding in a straight line in Zone 54 to easting 322037 and northing 5903244 of the Grid; and

(xxxii) proceeding in a straight line in Zone 54 to easting 324396 and northing 5792283 of the Grid; and

(xxxiii) proceeding in a straight line in Zone 54 to easting 412201 and northing 5793699 of the Grid; and

(xxxiv) proceeding in a straight line in Zone 54 to easting 413407 and northing 5682733 of the Grid; and

(xxxv) proceeding in a straight line in Zone 55 to easting 413407 and northing 5682733 of the Grid; and

(xxxvi) proceeding in a straight line in Zone 55 to easting 414639 and northing 5571749 of the Grid; and

(xxxvii) proceeding in a straight line in Zone 55 to easting 500000 and northing 5572227 of the Grid; and

(xxxviii) proceeding in a straight line in Zone 55 to easting 500000 and northing 5683208 of the Grid; and

(xxxix) proceeding in a straight line in Zone 55 to easting 673192 and northing 5681306 of the Grid; and

(xl) proceeding in a straight line in Zone 55 to easting 675604 and northing 5792283 of the Grid; and

(xli) proceeding in a straight line in Zone 56 to easting 324396 and northing 5792283 of the Grid; and

(xlii) proceeding in a straight line in Zone 56 to easting 317483 and northing 6125116 of the Grid; and

(xliii) proceeding in a straight line in Zone 56 to easting 408746 and northing 6126487 of the Grid; and

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(xliv) proceeding in a straight line in Zone 56 to easting 407650 and northing 6237380 of the Grid; and

(xlv) proceeding in a straight line in Zone 56 to easting 500000 and northing 6237831 of the Grid; and

(xlvi) proceeding in a straight line in Zone 56 to easting 500000 and northing 6459552 of the Grid; and

(xlvii) proceeding in a straight line in Zone 56 to easting 594458 and northing 6459115 of the Grid; and

(xlviii) proceeding in a straight line in Zone 56 to easting 601715 and northing 7345403 of the Grid; and

(xlix) proceeding in a straight line in Zone 56 to easting 500000 and northing 7345764 of the Grid; and

(l) proceeding in a straight line in Zone 56 to easting 500000 and northing 7456471 of the Grid; and

(li) proceeding in a straight line in Zone 56 to easting 295007 and northing 7455073 of the Grid; and

(lii) proceeding in a straight line in Zone 56 to easting 292110 and northing 7676544 of the Grid; and

(liii) proceeding in a straight line in Zone 56 to easting 188106 and northing 7674916 of the Grid; and

(liv) proceeding in a straight line in Zone 56 to easting 186073 and northing 7785698 of the Grid; and

(lv) proceeding in a straight line in Zone 55 to easting 709244 and northing 7787262 of the Grid; and

(lvi) proceeding in a straight line in Zone 55 to easting 710534 and northing 7897969 of the Grid; and

(lvii) proceeding in a straight line in Zone 55 to easting 500000 and northing 7899165 of the Grid; and

(lviii) proceeding in a straight line in Zone 55 to easting 500000 and northing 8231059 of the Grid; and

(lix) returning in a straight line in Zone 55 to the starting point.

109 Western Australia low density area

In this Schedule, the ***Western Australia low density area*** is the area located:

(a) in Zone 50 of the Australian Map Grid; and

(b) inside the boundary:

(i) starting at easting 204955 and northing 6899158 of the Grid; and

(ii) proceeding in a straight line to easting 226201 and northing 6122830 of the Grid; and

(iii) proceeding in a straight line to easting 408746 and northing 6126487 of the Grid; and

(iv) proceeding in a straight line to easting 409871 and northing 6015575 of the Grid; and

(v) proceeding in a straight line to easting 590129 and northing 6015575 of the Grid; and

(vi) proceeding in a straight line to easting 595369 and northing 6559624 of the Grid; and

(vii) proceeding in a straight line to easting 404620 and northing 6559624 of the Grid; and

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(viii) proceeding in a straight line to easting 401674 and northing 6902384 of the Grid; and

(ix) returning in a straight line to the starting point.

110 Tasmania low density area

In this Schedule, the ***Tasmania low density area*** is the area located:

(a) in Zone 55 of the Australian Map Grid; and

(b) inside the boundary:

(i) starting at easting 373275 and northing 5493447 of the Grid; and

(ii) proceeding in a straight line to easting 374996 and northing 5393531 of the Grid; and

(iii) proceeding in a straight line to easting 473608 and northing 5394569 of the Grid; and

(iv) proceeding in a straight line to easting 474609 and northing 5128061 of the Grid; and

(v) proceeding in a straight line to easting 660350 and northing 5126166 of the Grid; and

(vi) proceeding in a straight line to easting 668969 and northing 5492606 of the Grid; and

(vii) returning in a straight line to the starting point.

111 Darwin low density area

In this Schedule, the ***Darwin low density area*** is the area located:

(a) in Zone 52 of the Australian Map Grid; and

(b) inside the boundary:

(i) starting at easting 662841 and northing 8590035 of the Grid; and

(ii) proceeding in a straight line to easting 744293 and northing 8589447 of the Grid; and

(iii) proceeding in a straight line to easting 744992 and northing 8672441 of the Grid; and

(iv) proceeding in a straight line to easting 663306 and northing 8672997 of the Grid; and

(v) returning in a straight line to the starting point.

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Part 2 Density types

201 High density

The area density type of a spectrum access is ***high density*** if:

(a) the spectrum access is in, or includes, the Sydney area, the Melbourne area or the Brisbane area; and

(b) items 203 and 204 do not apply to the relevant licence or the spectrum access.

202 Medium density

The area density type of a spectrum access is ***medium density*** if:

(a) the spectrum access is not in, and does not include, the Sydney area, the Melbourne area or the Brisbane area; and

(b) the spectrum access is in, or includes, the Perth area, the Adelaide area or the Newcastle area; and

(c) items 203 and 204 do not apply to the relevant licence or the spectrum access.

203 Low density

(1) The area density type of a spectrum access is ***low density*** if:

(a) the spectrum access is not in, and does not include, any of the following areas:

(i) the Sydney area;

(ii) the Melbourne area;

(iii) the Brisbane area;

(iv) the Perth area;

(v) the Adelaide area;

(vi) the Newcastle area; and

(b) the spectrum access is in, or includes, any of the following areas:

(i) the East Australia low density area;

(ii) the Western Australia low density area;

(iii) the Tasmania low density area;

(iv) the Darwin low density area; and

(c) item 204 does not apply to the relevant licence or the spectrum access.

(2) The area density type of a spectrum access authorising the licensee to operate a device in Australian waters only is ***low density***.

203A Remote density

The area density type of a spectrum access is ***remote density*** if:

(a) the spectrum access is not in any of the areas mentioned in Part 1; and

(b) the spectrum access does not include any of the areas mentioned in Part 1; and

(c) item 204 does not apply to the spectrum access.

204 Australia wide

The area density type of:

(a) a spectrum access under a space receive licence, authorising the licensee to operate a space station to receive transmissions from an earth station anywhere in Australia; or

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(b) a spectrum access under any other licence, authorising the licensee to operate a device anywhere in Australia;

is ***Australia wide***.

205 Area density—space receive licence

The area density type of a spectrum access under a space receive licence authorising the licensee to operate a space station to receive transmissions from an earth station at a specified location or access area in Australia is the area density type that would apply to the earth station if:

(a) it were being operated under a spectrum access authorising the operation of the station at the location or area; and

(b) the area density type of the spectrum access were worked out under this Part (other than under item 204).

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Schedule 2 Annual amounts

(subsection 5(2))

Part 1 General rules

101 Supplementary stations

(1) If an item in this Schedule refers to a licence that authorises the use of a station of a particular kind, the item also applies to a licence that authorises the operation of:
  (a) more than 1 station of that kind; or
  (b) 2 or more stations, including 1 or more stations of that kind; or
  (c) supplementary stations.

(2) If a spectrum access is described in a licence as a supplementary spectrum access, the access is not to be included in the calculation of receiver licence tax.

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Part 2 Receive licences

201 Licences

This Part applies to the following:

(a) a defence receive licence;

(b) a major coast receive licence.

202 Annual amount of tax for spectrum access

The amount of tax in respect of each spectrum access under the licence is the amount specified in Table 202 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Table 202

Frequency range	**Amount ($)**				
	Area density				
	Australia wide	***High density***	***Medium density***	***Low density***	***Remote density***
MHz					
0–30	1.2114	1.2114	1.2114	1.2114	1.2114
>30–70	2.7363	1.0688	0.5685	0.1227	0.0612
>70–399.9	2.8074	1.1521	0.5272	0.1182	0.0590
>399.9–403	2.8074	1.5721	0.7192	0.1227	0.0612
>403–520	2.8074	2.0806	0.7192	0.1227	0.0000
>520–960	2.8074	1.5721	0.7192	0.1227	0.0612
>960–2 690	2.8031	0.6291	0.2908	0.1463	0.0730
GHz					
>2.69–5.0	2.8001	0.5202	0.2108	0.1746	0.0873
>5.0–8.5	2.3641	0.4371	0.2035	0.0926	0.0449
>8.5–14.5	1.0418	0.3751	0.0887	0.0065	0.0031
>14.5–31.3	1.0418	0.2774	0.0609	0.0065	0.0031
>31.3–51.4	0.2841	0.1513	0.0328	0.0011	0.0006
>51.4	0.0281	0.0028	0.0028	0.0003	0.0003

Note: Schedule 1 sets out the area density types of spectrum accesses.

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203 Minimum annual amount

If the amount of tax worked out in respect of a spectrum access using item 202 is less than the minimum annual amount, the amount of tax is taken to be the minimum annual amount.

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Part 3 Fixed receive licences

301 Licences

This Part applies to a fixed receive licence.

302 Annual amount of tax for spectrum access

The amount of tax in respect of each spectrum access under the licence is the amount specified in Table 302 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Table 302

Frequency range	Amount ($)				
	Area density				
	Australia wide	*High density*	*Medium density*	*Low density*	*Remote density*
MHz					
0–30	22.3912	22.3912	22.3912	22.3912	14.2182
>30–70	50.5786	19.7551	10.5080	2.2677	0.7183
>70–399.9	51.8915	21.2963	9.7452	2.1846	0.6920
>399.9–403	51.8915	29.0592	13.2946	2.2677	0.7183
>403–520	51.8915	38.4589	13.2946	2.2677	0
>520–960	51.8915	29.0592	13.2946	2.2677	0.7183
>960–2 690	1.2248	0.2749	0.12710	0.0639	0.0319
GHz					
>2.69–5.0	1.2234	0.2273	0.0921	0.0763	0.0381
>5.0–8.5	1.0329	0.1910	0.0889	0.0405	0.0196
>8.5–14.5	0.4552	0.1639	0.0388	0.0028	0.0013
>14.5–31.3	0.4552	0.1212	0.0266	0.0028	0.0013
>31.3–51.4	0.1241	0.0661	0.0144	0.0005	0.0002
>51.4	0.0123	0.0012	0.0012	0.0001	0.0001

Note: Schedule 1 sets out the area density types of spectrum accesses.

303 Minimum annual amount

If the amount of tax worked out in respect of a spectrum access using item 302 is less than the minimum annual amount, the amount of tax is taken to be the minimum annual amount.

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Part 4 Space system receive licences

401 Licences

This Part applies to the following:

(a) an earth receive licence;

(b) a space receive licence.

402 Annual amount of tax for spectrum access

Subject to items 403 and 404, the amount of tax in respect of each spectrum access under the licence is the amount specified in Table 402 for the frequency range and area density type applicable to the spectrum access, multiplied by the bandwidth (in kHz) of the spectrum access.

Table 402

Frequency range	**Amount ($)**				
	Area density				
	Australia wide	***High density***	***Medium density***	***Low density***	***Remote density***
MHz					
0–30	1.2114	1.2114	1.2114	1.2114	1.2114
>30–70	2.7363	1.0688	0.5685	0.1227	0.0612
>70–399.9	2.8074	1.1521	0.5272	0.1182	0.0590
>399.9–403	2.8074	1.5721	0.7192	0.1227	0.0612
>403–520	2.8074	2.0806	0.7192	0.1227	0.0000
>520–960	2.8074	1.5721	0.7192	0.1227	0.0612
>960–2 690	2.8031	0.6291	0.2908	0.1463	0.0730
GHz					
>2.69–5.0	2.8001	0.5202	0.2108	0.1746	0.0873
>5.0–8.5	2.3641	0.4371	0.2035	0.0926	0.0449
>8.5–17.3	1.0419	0.3751	0.0887	0.0065	0.0031
>17.3–31.3	0.7293	0.1942	0.0305	0.0032	0.0000
>31.3–51.4	0.1989	0.1059	0.0165	0.0006	0.0000
>51.4	0.0281	0.0028	0.0028	0.0003	0.0003

Note: Schedule 1 sets out the area density types of spectrum accesses.

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403 Space receive licence

If:

(a) a spectrum access under a space receive licence authorises the licensee to operate a space station to receive transmissions on a frequency within the frequency range 1 610–1 626.5 MHz; and

(b) CDMA technology is used when operating the station on a frequency within that frequency range;

the amount of tax in respect of the spectrum access is the amount worked out under item 402 divided by 4.

404 Co-located and co-frequency earth receive stations

If the licence is an earth receive licence that relates to an earth receive station (the first station) which:

(a) is located within:

(i) a high density area and at a fixed point within a circle of radius 500 metres from the fixed location of another earth station or earth receive station; or

(ii) a medium density area and at a fixed point within a circle of radius 1000 metres from the fixed location of another earth station or earth receive station; or

(iii) a low or remote density area and at a fixed point within a circle of radius 2000 metres from the fixed location of another earth station or earth receive station; and

(b) operates on a receive frequency that is coincident or overlaps with the receive or transmit frequency of the other earth station or earth receive station,

the amount of tax in respect of the spectrum access under the licence for the first station is the amount worked out under item 402, multiplied by 70 per cent.

Note: The licence does not need to authorise the licensee to operate each of the stations referred to in item 404.

405 Minimum annual amount

If the amount of tax worked out in respect of a spectrum access using this Part is less than the minimum annual amount, the amount of tax is taken to be the minimum annual amount.

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Schedule 3 Working out receiver licence tax for a particular licence period

(subsection 5(3))

101 29 February in a year

If:

(a) a licence is to be issued for a period of 12 months or more; and

(b) 29 February happens during the licence period;

the day is to be disregarded in working out the amount of tax payable in respect of the issue, anniversary or holding of the licence.

102 Rounding

(1) This item applies if an amount of receiver licence tax worked out using this Schedule would be an amount that includes a part of a dollar.

(2) If the part of the dollar is less than 50 cents, the amount of the tax is reduced to the nearest whole dollar.

(3) If the part of the dollar is 50 cents or more, the amount of the tax is increased to the nearest whole dollar.

103 Full payment of licence tax

(1) Use the steps in Table 103 to work out tax in respect of the issue of a licence for a period of 12 months or less.

(2) Use the steps in Table 103 to work out tax in respect of the issue of a licence if:

(a) the licence is issued for a period of more than 12 months; and

(b) the licensee elected, in the licence application, that subsection 6(2) of the Act was to apply to the licence.

Note: The effect of an election that subsection 6(2) of the Act is to apply to a licence is that the full amount of tax is to be paid on the issue of the licence.

Table 103

Step 1	Find the annual amount for each spectrum access under the licence using Schedule 2 (Note: Certain provisions in Schedule 2 prescribe that the annual amount must be at least the minimum annual amount).
Step 2	Multiply the annual amount by the number of days in the licence period. Divide the result by 365.
Step 3	If the amount worked out in Step 2 is less than the minimum annual amount, increase the amount to the minimum annual amount.
Step 4	Add up the amounts worked out for each spectrum access. The total amount is the licence tax payable, unless Step 5 applies.
Step 5	If the licence is to be issued to an eligible person, multiply the total amount by 0.285. The result is the licence tax payable.

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104 Payment by instalments

Use Table 104 to work out tax in respect of the issue of a licence, and each anniversary of the day the licence came into force, if:

(a) the licence is issued for a period of more than 12 months; and

(b) the licensee elected, in the licence application, that subsection 6(3) of the Act was to apply to the licence.

Note: The effect of an election that subsection 6(3) of the Act is to apply to a licence is that the amount of tax for the licence is to be paid in instalments due on the issue of the licence and each anniversary of the day the licence came into force occurring during the period the licence is in force.

Table 104

Step 1	Find the annual amount for each spectrum access under the licence using Schedule 2 (Note: Certain provisions in Schedule 2 prescribe that the annual amount must be at least the minimum annual amount).
Step 2	If tax is being imposed on the last anniversary of the day on which the licence came into force: (a) multiply the annual amount (from Step 1) by the number of days in the period starting on the last anniversary and ending at the end of the licence period; and (b) divide the result by 365.
Step 3	If the amount worked out in Step 2 is less than the minimum annual amount, increase the amount to the minimum annual amount.
Step 4	Add up the amounts worked out for each spectrum access. The total amount is the licence tax payable, unless Step 5 applies.
Step 5	If the licence is to be issued to an eligible person, multiply the result by 0.285. The result is the licence tax payable.

105 Payment of remaining instalments

(1) If:

(a) a licence was issued for a period of more than 12 months; and

(b) the licensee elects, under subsection 6(5) of the Act, that the subsection is to apply to the licence;

use Table 105 to work out tax in respect of the next anniversary of the day the licence came into force after the election is made.

Note: The effect of an election that subsection 6(5) of the Act is to apply to a licence is that all unpaid instalments of tax for the licence are to be paid in 1 payment.

(2) If subsection 6(6) of the Act applies to a licence, use Table 105 to work out tax in respect of the holding of the licence on the day after the end of the 60 day period mentioned in that subsection.

Note: The effect of subsection 6(6) of the Act is that all unpaid instalments of tax are required to be paid in 1 payment because of a failure by the licensee to pay an instalment within 60 days after an anniversary of the day the licence came into force.

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Table 105

Step 1	Find the annual amount for each spectrum access under the licence using Schedule 2 (Note: Certain provisions in Schedule 2 prescribe that the annual amount must be at least the minimum annual amount).
Step 2	Multiply the annual amount by the number of days in the period: (a) starting on the relevant anniversary of the day the licence came into force, and up to which payment of tax has been made; and (b) ending at the end of the licence period. Divide the result by 365.
Step 3	If the amount worked out in Step 2 is less than the minimum annual amount, increase the amount to the minimum annual amount.
Step 4	Add up the amounts worked out for each spectrum access. The total amount is the licence tax payable, unless Step 5 applies.
Step 5	If the licence is to be issued to an eligible person, multiply the result by 0.285. The result is the licence tax payable.

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Endnotes

Endnote 1 – About the endnotes

The endnotes provide information about this compilation and the compiled law.

Endnote 2 (Abbreviation key) sets out abbreviations that may be used in the endnotes.

Endnote 3 (Legislation history) provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

Endnote 4 (Amendment history) provides information about the amendments at the provision (generally section or equivalent) level and includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

It also includes information about any misdescribed amendment (that is, an amendment that does not accurately describe the amendment to be made). If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation "(md)" added to the details of the amendment included in the amendment history. If a misdescribed amendment cannot be given effect as intended, the abbreviation "(md not incorp)" is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted

am = amended

def = definition(s)

LA = *Legislation Act 2003*

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

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Endnote 3—Legislation history

This endnote sets out details of the legislation history of the *Radiocommunications (Receiver Licence Tax) Determination 2015*.

Title	Gazettal or FRLI registration date	Commencement date	Application, saving or transitional provisions
Radiocommunications (Receiver Licence Tax) Determination 2015	19 March 2015 (*see* F2015L00321)	20 March 2015	
Radiocommunications (Receiver Licence Tax) Amendment Determination 2015 (No. 1)	5 Jan 2016 (*see* F2016L00025)	6 Jan 2016	—
Radiocommunications (Receiver Licence Tax) Amendment Determination 2016 (No. 1)	21 December 2016 (*see* F2016L02018)	22 December 2016	—
Radiocommunications (Receiver Licence Tax) Amendment Determination 2018 (No. 1)	27 February 2018 (*see* F2018L00154)	28 February 2018	—
Radiocommunications (Receiver Licence Tax) Amendment Determination 2019 (No. 1)	30 January 2019 (*see* F2019L00072)	31 January 2019	
Radiocommunications (Receiver Licence Tax) Amendment Determination 2019 (No. 2)	22 February 2019 (*see* F2019L00164)	23 February 2019	

Endnote 4—Amendment history

Provision affected	How affected
Section 2	rep. LA s48D
Section 3	am. 2015 (No. 1); rs. 2016 (No. 1); am. 2018 (No. 1); am. 2019 (No.1)
Section 4	rep. 2016 (No. 1)
Part 3	rs. 2019 (No.1)
Part 3, heading	rs. 2015 (No. 1); rs. 2016 (No. 1); rs. 2018 (No. 1)
Section 7	rs. 2015 (No. 1) ; rs. 2016 (No. 1); rs. 2018 (No. 1)
Section 8	rs. 2015 (No. 1) ; rs. 2016 (No. 1); rs. 2018 (No. 1); am. 2019 (No. 2)
Section 9	rep. 2015 (No. 1)
Schedule 2, Part 2, heading	rs. 2016 (No. 1)
Schedule 2, item 201	rs. 2016 (No. 1)
Schedule 2, item 202	rs. 2016 (No. 1)
Schedule 2, table 202 (and the note)	rs. 2015 (No. 1); rs. 2016 (No. 1); rs. 2018 (No. 1); rs.2019 (No.1)
Schedule 2, item 203	am. 2015 (No. 1); rs. 2016 (No. 1)
Schedule 2, item 204	rep. 2016 (No. 1)
Schedule 2, table 302 (and the note)	rs. 2015 (No. 1); rs. 2016 (No. 1); rs. 2018 (No. 1); rs. 2019 (No.1)
Schedule 2, Part 4	ad. 2016 (No. 1)
Schedule 2, items 401 – 405	ad. 2016 (No. 1)

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Provision affected	How affected
Schedule 2, table 402 (and the note)	rs. 2018 (No. 1); rs. 2019 (No.1); rs. 2019 (No. 2)