



Radiocommunications (Receiver Licence Tax) Amendment Determination 2016 (No. 1)

Radiocommunications (Receiver Licence Tax) Act 1983

The AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY makes this Determination under subsection 7(1) of the *Radiocommunications (Receiver Licence Tax) Act 1983*.

Dated: 15 December 2016

Richard Bean
[signed]
Member

Anita Jacoby
[signed]
Member ~~/General Manager~~

Australian Communications and Media Authority

1 Name

This instrument is the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2016 (No. 1)*.

2 Commencement

This instrument commences on the day after it is registered.

Note: The Federal Register of Legislation may be accessed at www.legislation.gov.au.

3 Authority

This instrument is made under subsection 7(1) of the *Radiocommunications (Receiver Licence Tax) Act 1983*.

4 Amendments

The instrument that is specified in Schedule 1 is amended as set out in the applicable items in that Schedule.

**Schedule 1 Amendments to the Radiocommunications
(Receiver Licence Tax) Determination 2015
[F2015L00321]**

(section 4)

[1] Section 3, (definition of *minimum annual amount*)

Omit “\$39.18”, substitute “\$39.57”

[2] Section 3, (Note 1)

Insert:

- earth receive station

[3] Section 4

Repeal the section.

[4] Part 3

Repeal the Part, substitute:

**Part 3 Transitional arrangements relating to the
*Radiocommunications (Receiver Licence Tax) Amendment
Determination 2016 (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 2016 (No. 1)*.

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

**8 Transitional arrangements after commencement of Amendment
Determination**

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

- receiver licence tax is imposed on the issue of a receiver licence; and
- the licence is issued on or after the amendment day; and
- the licence comes into force before 5 April 2017;

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 2017.

Note 2: If a licence is issued after the amendment day, and comes into force on or after 5 April 2017, this Determination as amended by the Amendment Determination 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 2017;

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 2017, this Determination as amended by the Amendment Determination 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 2017;

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

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 2017, this Determination as amended by the Amendment Determination 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.

[5] Part 2 of Schedule 2

Repeal the Part, substitute:

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	1.1643	1.1643	1.1643	1.1643	1.1643
>30–70	2.6301	1.0273	0.5464	0.1179	0.0588
>70–399.9	2.6983	1.1074	0.5067	0.1136	0.0567
>399.9–403	2.6983	1.5111	0.6913	0.1179	0.0588
>403–520	2.6983	1.9999	0.6913	0.1179	0
>520–960	2.6983	1.5111	0.6913	0.1179	0.0588
>960–2 690	2.6943	0.6047	0.2795	0.1406	0.0702
GHz					
>2.69–5.0	2.6913	0.5000	0.2026	0.1678	0.0839
>5.0–8.5	2.2723	0.4201	0.1956	0.089	0.0432
>8.5–14.5	1.0014	0.3605	0.0853	0.0062	0.0030
>14.5–31.3	1.0014	0.2666	0.0586	0.0062	0.0030
>31.3–51.4	0.2731	0.1454	0.0316	0.0011	0.0005
>51.4	0.0270	0.0027	0.0027	0.0003	0.0003

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

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.

[6] Table 302 (and the note) of Schedule 2

Repeat the table and the note, substitute:

Table 302

Frequency range	Amount (\$)				
	Area density				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
MHz					
0–30	21.5217	21.5217	21.5217	21.5217	14.2182
>30–70	48.6147	18.9880	10.1000	2.1796	0.7183
>70–399.9	49.8765	20.4693	9.3668	2.0998	0.6920
>399.9–403	49.8765	27.9309	12.7784	2.1796	0.7183
>403–520	49.8765	36.9655	12.7784	2.1796	0
>520–960	49.8765	27.9309	12.7784	2.1796	0.7183
>960–2 690	1.1772	0.2642	0.12210	0.0614	0.0307
GHz					
>2.69–5.0	1.1759	0.2185	0.0885	0.0733	0.0367
>5.0–8.5	0.9928	0.1836	0.0855	0.0389	0.0189
>8.5–14.5	0.4375	0.1575	0.0373	0.0027	0.0013
>14.5–31.3	0.4375	0.1165	0.0256	0.0027	0.0013
>31.3–51.4	0.1193	0.0635	0.0138	0.0005	0.0002
>51.4	0.0118	0.0012	0.0012	0.0001	0.0001

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

[7] After Part 3 of Schedule 2

Insert:

Part 4 Space system receive licences**401 Licences**

This Part applies to the following:

*Radiocommunications (Receiver Licence Tax) Amendment
Determination 2016 (No. 1)*

- (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	1.1643	1.1643	1.1643	1.1643	1.1643
>30–70	2.6301	1.0273	0.5464	0.1179	0.0588
>70–399.9	2.6983	1.1074	0.5067	0.1136	0.0567
>399.9–403	2.6983	1.5111	0.6913	0.1179	0.0588
>403–520	2.6983	1.9999	0.6913	0.1179	0.0000
>520–960	2.6983	1.5111	0.6913	0.1179	0.0588
>960–2 690	2.6943	0.6047	0.2795	0.1406	0.0702
GHz					
>2.69–5.0	2.6913	0.5000	0.2026	0.1678	0.0839
>5.0–8.5	2.2723	0.4201	0.1956	0.0890	0.0432
>8.5–17.3	1.0014	0.3605	0.0853	0.0062	0.0030
>17.3–31.3	0.7010	0.1866	0.0293	0.0031	0.0000
>31.3–51.4	0.1912	0.1018	0.0158	0.0006	0.0000
>51.4	0.0270	0.0027	0.0027	0.0003	0.0003

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

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.