

Radiocommunications (Transmitter Licence Tax) Amendment Determination 2018 (No. 1)

The Australian Communications and Media Authority makes the following determination under subsection 7(1) of the *Radiocommunications (Transmitter Licence Tax) Act 1983*.

Dated: 23 February 2018

Nerida O’Loughlin

[signed]

Member

James Cameron

[signed]

Member/General Manager

Australian Communications and Media Authority

1 Name

This is the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2018 (No. 1).*

2 Commencement

This instrument commences as follows:

(a) this section, and the whole of the rest of this instrument apart from subsection 4(2) and Schedule 2, commence on the day after this instrument is registered; and

(b) subsection 4(2) and Schedule 2 commence on 5 April 2018.

Note: The Federal Register of Legislation may be accessed at [www.legislation.gov.au](http://www.legislation.gov.au).

**3 Authority**

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

4 Amendments

(1) Schedule 1 amends the *Radiocommunications (Transmitter Licence Tax) Determination 2015* [F2015L00322].

(2) Schedule 2 amends the *Radiocommunications (Transmitter Licence Tax) Determination 2015* [F2015L00322].

Schedule 1—Amendments to the *Radiocommunications (Transmitter Licence Tax) Determination 2015* (**F2015L00322) (Consumer price index increase and other amendments)**

[1] After section 1.3

Insert:

Section 1.4 Application

1. This Determination does not apply to a transmitter licence ***associated with a commercial broadcasting licence***.
2. For the purposes of this Determination, the question whether a transmitter licence is ***associated with a commercial broadcasting licence*** is to be determined in the same manner as that question is determined for the purposes of the *Commercial Broadcasting (Tax) Act 2017*.

Note: The Act no longer imposes transmitter licence tax on transmitter licences associated with a commercial broadcasting licence. Such transmitters are subject to tax under the *Commercial Broadcasting (Tax) Act 2017.*

[2] Part 3

Repeal Part 3, substitute:

**Part 3 Transitional arrangements relating to Schedule 1 of the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2018 (No. 1)***

**3.1 Definitions for Part 3**

In this Part:

***amendment day*** means the day on which Schedule 1 to the Amendment Determination commenced.

***Amendment Determination*** means the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2018 (No. 1).*

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

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

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

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

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

(c) the licence comes into force before 5 April 2018;

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

Note 1: If a licence is issued before the amendment day, the pre-amendment Determination is used to work out the amount of transmitter licence tax, whether or not the licence comes into force before 5 April 2018.

Note 2: If a licence is issued after the amendment day, and comes into force on or after 5 April 2018, this Determination as amended by the Amendment Determination is used to work out the amount of transmitter licence tax.

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

(a) transmitter licence tax is imposed on the anniversary of the day on which a transmitter 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 2018;

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

Note 2: If the anniversary of the day on which the licence came into force is on or after 5 April 2018, this Determination as amended by the Amendment Determination is used to work out the amount of transmitter licence tax.

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

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

(b) the day on which the tax is payable is on or after the amendment day but before 5 April 2018;

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

Note 2: If tax is imposed on the holding of a licence on a particular day, and that day is after 5 April 2018 this Determination as amended by the Amendment Determination is used to work out the amount of transmitter licence tax.

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

[3] Table 202 (and the note) of Schedule 2

Repeal the table and the note, substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 202*** |  |  |  |  |  |
| **Frequency range** | **Amount ($)** | | | | |
| *Area density* | | | | |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **MHz** | | | | | |
| 0–30 | 1.1865 | 1.1865 | 1.1865 | 1.1865 | 1.1865 |
| >30–70 | 2.6800 | 1.0468 | 0.5568 | 0.1202 | 0.0599 |
| >70–399.9 | 2.7496 | 1.1284 | 0.5164 | 0.1158 | 0.0577 |
| >399.9–403 | 2.7496 | 1.5398 | 0.7045 | 0.1202 | 0.0599 |
| >403–520 | 2.7496 | 2.0378 | 0.7045 | 0.1202 | 0.0000 |
| >520–960 | 2.7496 | 1.5398 | 0.7045 | 0.1202 | 0.0599 |
| >960–2 690 | 2.7455 | 0.6162 | 0.2849 | 0.1433 | 0.0715 |
| **GHz** |  |  |  |  |  |
| >2.69–5.0 | 2.7425 | 0.5095 | 0.2065 | 0.1710 | 0.0855 |
| >5.0–8.5 | 2.3155 | 0.4281 | 0.1993 | 0.0907 | 0.0440 |
| >8.5–14.5 | 1.0204 | 0.3673 | 0.0869 | 0.0063 | 0.0030 |
| >14.5–31.3 | 1.0204 | 0.2717 | 0.0597 | 0.0063 | 0.0030 |
| >31.3–51.4 | 0.2783 | 0.1482 | 0.0322 | 0.0011 | 0.0005 |
| >51.4 | 0.0275 | 0.0027 | 0.0027 | 0.0003 | 0.0003 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | |

[4] Table 206 (including the note) of Schedule 2

Repeal the table (including the note), substitute:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Table 206*** |  |  | |  | |  |  | |
| **Frequency range** | **Amount ($)** | | |  | |  |  | |
|  | *Area density* | | |  | |  |  | |
|  | *Australia wide* | | *High density* | | *Medium density* | | *Low density* | *Remote density* |
| **MHz** |  | |  | |  | |  |  |
| 0–30 | 0.1186 | | 0.1186 | | 0.1186 | | 0.1186 | 0.1186 |
| >30–70 | 0.2680 | | 0.1047 | | 0.0557 | | 0.0120 | 0.0060 |
| >70–399.9 | 0.2750 | | 0.1128 | | 0.0516 | | 0.0116 | 0.0058 |
| >399.9–403 | 0.2750 | | 0.1540 | | 0.0704 | | 0.0120 | 0.0060 |
| >403–520 | 0.2750 | | 0.2038 | | 0.0704 | | 0.0120 | 0.0000 |
| >520–960 | 0.2750 | | 0.1540 | | 0.0704 | | 0.0120 | 0.0060 |
| >960–2 690 | 0.2745 | | 0.0616 | | 0.0285 | | 0.0143 | 0.0071 |
| **GHz** |  | |  | |  | |  |  |
| >2.69–5.0 | 0.2742 | | 0.0510 | | 0.0206 | | 0.0171 | 0.0086 |
| >5.0–8.5 | 0.2315 | | 0.0428 | | 0.0199 | | 0.0091 | 0.0044 |
| >8.5–14.5 | 0.1020 | | 0.0367 | | 0.0087 | | 0.0006 | 0.0003 |
| >14.5–31.3 | 0.1020 | | 0.0272 | | 0.0060 | | 0.0006 | 0.0003 |
| >31.3–51.4 | 0.0278 | | 0.0148 | | 0.0032 | | 0.0001 | 0.0001 |
| >51.4 | 0.0027 | | 0.0003 | | 0.0003 | | 0.0000 | 0.0000 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | | |  | |

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

Repeal the table and the note, substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 302*** |  |  |  |  |  |
| **Frequency range** | **Amount ($)** | | | | |
| *Area density* | | | | |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **MHz** | | | | | |
| 0–30 | 87.7226 | 87.7226 | 87.7226 | 87.7226 | 87.7226 |
| >30–70 | 198.1534 | 77.3951 | 41.1676 | 8.8841 | 4.4319 |
| >70–399.9 | 203.2968 | 83.4330 | 38.1791 | 8.5588 | 4.2692 |
| >399.9–403 | 203.2968 | 113.8462 | 52.0846 | 8.8841 | 4.4319 |
| >403–520 | 203.2968 | 150.6714 | 52.0846 | 8.8841 | 0.0000 |
| >520–960 | 203.2968 | 113.8462 | 52.0846 | 8.8841 | 4.4319 |
| >960–2 690 | 202.9918 | 45.5588 | 21.0615 | 10.5918 | 5.2857 |
| **GHz** |  |  |  |  |  |
| >2.69–5.0 | 202.7682 | 37.6709 | 15.2676 | 12.6451 | 6.3225 |
| >5.0–8.5 | 171.1962 | 31.6533 | 14.7390 | 6.7088 | 3.2527 |
| >8.5–14.5 | 75.4434 | 27.1604 | 6.4242 | 0.4676 | 0.2236 |
| >14.5–31.3 | 75.4434 | 20.0857 | 4.4115 | 0.4676 | 0.2236 |
| >31.3–51.4 | 20.5736 | 10.9577 | 2.3786 | 0.0813 | 0.0407 |
| >51.4 | 2.0330 | 0.2033 | 0.2033 | 0.0203 | 0.0203 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | |

**[6]** **Item 304A (including Table 304A and the example) of Schedule 2**

Repeal the item, including Table 304A and the example

**[7] Table 305A (and the example) of Schedule 2**

Repeal the table and the example, substitute:

|  |  |  |
| --- | --- | --- |
| ***Table 305A*** | |  |
| **Column 1** | **Column 2** | |
| **State or territory of the licence** | **Tax rate ($)** | |
| Australian Capital Territory | 1,228 | |
| New South Wales | 116,233 | |
| Northern Territory | 3,251 | |
| Queensland | 86,139 | |
| South Australia | 19,580 | |
| Tasmania | 467 | |
| Victoria | 99,533 | |
| Western Australia | 22,111 | |
| Example:    A harmonised government spectrum area licence authorises the use, by transmitters, of 10 MHz in every part of South Australia.  The base amount for the licence for 2018, or any subsequent year, is 10 x 19,580 = $195,800, subject to annual CPI adjustment. | | |

[8] Table 402 (and the note) of Schedule 2

Repeal the table and the note, substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 402*** |  |  |  |  |  |
| **Frequency range** | **Amount ($)** | | | | |
| *Area density* | | | | |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **MHz** | | | | | |
| 0–30 | 21.9306 | 21.9306 | 21.9306 | 21.9306 | 14.2182 |
| >30–70 | 49.5383 | 19.3488 | 10.2919 | 2.2210 | 0.7183 |
| >70–399.9 | 50.8242 | 20.8582 | 9.5448 | 2.1397 | 0.6920 |
| >399.9–403 | 50.8242 | 28.4615 | 13.0212 | 2.2210 | 0.7183 |
| >403–520 | 50.8242 | 37.6678 | 13.0212 | 2.2210 | 0 |
| >520–960 | 50.8242 | 28.4615 | 13.0212 | 2.2210 | 0.7183 |
| >960–2 690 | 1.1996 | 0.2692 | 0.1245 | 0.0626 | 0.0312 |
| **GHz** |  |  |  |  |  |
| >2.69–5.0 | 1.1983 | 0.2226 | 0.0902 | 0.0747 | 0.0374 |
| >5.0–8.5 | 1.0117 | 0.1871 | 0.0871 | 0.0396 | 0.0192 |
| >8.5–14.5 | 0.4458 | 0.1605 | 0.0380 | 0.0028 | 0.0013 |
| >14.5–31.3 | 0.4458 | 0.1187 | 0.0261 | 0.0028 | 0.0013 |
| >31.3–51.4 | 0.1216 | 0.0648 | 0.0141 | 0.0005 | 0.0002 |
| >51.4 | 0.0120 | 0.0012 | 0.0012 | 0.0001 | 0.0001 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | |

[9] Table 502 (and the note) of Schedule 2

Repeal the table and the note, substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 502*** |  |  |  |  |  |
| **Frequency range** | **Amount ($)** | | | | |
| *Area density* | | | | |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **MHz** | | | | | |
| 0–30 | 87.7226 | 87.7226 | 87.7226 | 87.7226 | 56.1492 |
| >30–70 | 198.1534 | 77.3951 | 41.1676 | 8.8841 | 2.8367 |
| >70–399.9 | 203.2968 | 83.4330 | 38.1791 | 8.5588 | 2.7326 |
| >399.9–403 | 203.2968 | 113.8462 | 52.0846 | 8.8841 | 2.8367 |
| >403–520 | 203.2968 | 150.6714 | 52.0846 | 8.8841 | 0 |
| >520–960 | 203.2968 | 113.8462 | 52.0846 | 8.8841 | 2.8367 |
| >960–2 690 | 1.1996 | 0.2692 | 0.1245 | 0.0626 | 0.0312 |
| **GHz** |  |  |  |  |  |
| >2.69–5.0 | 1.1983 | 0.2226 | 0.0902 | 0.0747 | 0.0374 |
| >5.0–8.5 | 1.0117 | 0.1871 | 0.0871 | 0.0396 | 0.0192 |
| >8.5–14.5 | 0.4458 | 0.1605 | 0.0380 | 0.0028 | 0.0013 |
| >14.5–31.3 | 0.4458 | 0.1187 | 0.0261 | 0.0028 | 0.0013 |
| >31.3–51.4 | 0.1216 | 0.0648 | 0.0141 | 0.0005 | 0.0002 |
| >51.4 | 0.0120 | 0.0012 | 0.0012 | 0.0001 | 0.0001 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | |

[10] Table 602 (and the note) of Schedule 2

Repeal the table and the note, substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 602*** |  |  |  |  |  |
| **Frequency range** | **Amount ($)** | | | | |
| *Area density* | | | | |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **MHz** | | | | | |
| 0–30 | 0.6087 | 0.6087 | 0.6087 | 0.6087 | 0.6087 |
| >30–70 | 1.3749 | 0.5370 | 0.2856 | 0.0616 | 0.0308 |
| >70–399.9 | 1.4106 | 0.5789 | 0.2649 | 0.0594 | 0.0296 |
| >399.9–960 | 1.4106 | 0.7899 | 0.3614 | 0.0616 | 0.0308 |
| >960–2 690 | 1.4085 | 0.3161 | 0.1461 | 0.0735 | 0.0367 |
| **GHz** |  |  |  |  |  |
| >2.69–5.0 | 1.4069 | 0.2614 | 0.1059 | 0.0877 | 0.0439 |
| >5.0–8.5 | 1.1878 | 0.2196 | 0.1023 | 0.0465 | 0.0226 |
| >8.5–14.5 | 0.5235 | 0.1885 | 0.0446 | 0.0032 | 0.0016 |
| >14.5–31.3 | 0.5235 | 0.1394 | 0.0306 | 0.0032 | 0.0016 |
| >31.3–51.4 | 0.1428 | 0.0760 | 0.0165 | 0.0006 | 0.0003 |
| >51.4 | 0.0141 | 0.0014 | 0.0014 | 0.0001 | 0.0001 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | |

[11] Table 702 of Schedule 2

Repeal the table, substitute:

|  |  |  |  |
| --- | --- | --- | --- |
| ***Table 702*** | | |  |
| **Item** | **Service** | **Amount** | |
| 1 | Broadcasting licence (other than a service operated in the frequency range 2.3 MHz–26.1 MHz) | $40.32 per transmitter | |
| 2 | Datacasting licence | $40.32 per transmitter | |
| 3 | Licence that authorises the operation of point to point (5.8 GHz band) stations | $40.32 per pair of spectrum accesses | |
| 4 | Licence that authorises the operation of point to point (self‑coordinated) stations | $230 per pair of spectrum accesses | |
| 5 | Television outside broadcast network | $405,379 | |
| 6 | Television outside broadcast system (Australia wide density area) | $43,436 | |
| 7 | Television outside broadcast system (high density area) | $8,032 | |
| 8 | Television outside broadcast system (medium density area) | $3,739 | |
| 9 | Television outside broadcast system (low density area) | $1,703 | |
| 10 | Television outside broadcast system (remote density area) | $853 | |
| 11 | PABX cordless telephone service | $40.32 | |
| 12 | PMTS Class B operated in the frequency range 935–960 MHz (Paired) | $3,288,862 for each MHz on which the service may be operated | |
| 13 | PMTS Class C | $40.32 | |
| 14 | Radiodetermination licence that authorises the operation of one or more stations that are body scanners at an Australian international airport for the purpose of aviation security screening (high density area) | $36,684 for each airport | |
|
| 15 | Radiodetermination licence that authorises the operation of one or more stations that are body scanners at an Australian international airport for the purpose of aviation security screening (medium density area) | $8,068 for each airport | |
|
| 16 | Radiodetermination licence that authorises the operation of one or more stations that are body scanners at an Australian international airport for the purpose of aviation security screening (low density area) | $858 for each airport | |
|
| 17 | Wireless audio system | $40.32 | |

Note: Item 1 of the table refers to broadcasting licences. The definition of broadcasting licence (defined in the *Radiocommunications (Interpretation) Determination 2015*), includes transmitter licences that are associated with a commercial broadcasting licence. The Determination does not apply to transmitter licences associated with a commercial broadcasting licence (section 1.4).

[12] Sub-item 704A(3)

Omit ‘$0.0038/MHz/pop’, insert ‘$0.0039/MHz/pop’

[13] Table 802 (and the note) of Schedule 2

Repeal the table and the note, substitute:

|  |  |  |  |
| --- | --- | --- | --- |
| **Table 802** |  |  |  |
|  |  |  |  |
| **Item** | **Location of open narrowcasting service** | | **Amount ($)** |
| 1 | Sydney |  | $40,094 |
| 2 | Melbourne |  | $40,094 |
| 3 | Brisbane |  | $14,552 |
| 4 | Adelaide |  | $14,552 |
| 5 | Perth |  | $14,552 |
| 6 | Perth City |  | $14,552 |
| 7 | Newcastle |  | $3,712 |
| 8 | Canberra |  | $3,712 |
| 9 | Wollongong |  | $3,712 |
| 10 | Gold Coast |  | $3,712 |
| 11 | Gosford |  | $3,712 |
| 12 | Penrith |  | $3,712 |
| 13 | Hobart |  | $1,635 |
| 14 | Geelong |  | $1,635 |
| 15 | Nambour |  | $1,635 |
| 16 | Townsville |  | $1,635 |
| 17 | Cairns |  | $1,635 |
| 18 | Any other location | | $964 |
| Note: These areas are not the same as the density areas described in Schedule 1. | | | |

[14] Table 802A (and the note) of Schedule 2

Repeal the table and the note, substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 802A*** |  |  |  |  |  |
| **Frequency range** | **Amount ($)** | | | | |
| *Area density* | | | | |
|  | *Australia wide* | *High density* | *Medium density* | *Low density* | *Remote density* |
| **MHz** | | | | | |
| 0–30 | 1.1865 | 1.1865 | 1.1865 | 1.1865 | 1.1865 |
| >30–70 | 2.6800 | 1.0468 | 0.5568 | 0.1202 | 0.0599 |
| >70–399.9 | 2.7496 | 1.1284 | 0.5164 | 0.1158 | 0.0577 |
| >399.9–403 | 2.7496 | 1.5398 | 0.7045 | 0.1202 | 0.0599 |
| >403–520 | 2.7496 | 2.0378 | 0.7045 | 0.1202 | 0.0000 |
| >520–960 | 2.7496 | 1.5398 | 0.7045 | 0.1202 | 0.0599 |
| >960–2 690 | 2.7455 | 0.6162 | 0.2849 | 0.1433 | 0.0715 |
| **GHz** |  |  |  |  |  |
| >2.69–5.0 | 2.7425 | 0.5095 | 0.2065 | 0.1710 | 0.0855 |
| >5.0–8.5 | 2.3155 | 0.4281 | 0.1993 | 0.0907 | 0.0440 |
| >8.5–17.3 | 1.0204 | 0.3673 | 0.0869 | 0.0063 | 0.0031 |
| >17.3–31.3 | 0.7143 | 0.1902 | 0.0298 | 0.0032 | 0.0000 |
| >31.3–51.4 | 0.1948 | 0.1037 | 0.0161 | 0.0006 | 0.0000 |
| >51.4 | 0.0275 | 0.0027 | 0.0027 | 0.0003 | 0.0003 |
| Note: Schedule 1 sets out the area density types of spectrum accesses. | | | | | |

[15] Table 902 of Schedule 2

Repeal the table, substitute:

|  |  |  |  |
| --- | --- | --- | --- |
| ***Table 902*** |  |  |  |
| **Item** | **Station** |  | **Amount ($)** |
| 1 | Amateur station | | $49.47 |
| 2 | Limited coast marine rescue station | | $40.32 |
| 3 | Limited coast non‑assigned station | | $40.32 |
| 4 | Outpost non‑assigned station | | $40.32 |
| 5 | Scientific non‑assigned station | | $40.32 |
| 6 | Ship station class B non‑assigned | | $40.32 |
| 7 | Ship station class C non‑assigned | | $40.32 |
| 8 | Sound outside broadcast station | | $40.32 |
| 9 | Temporary fixed link station | | $2,246.22 |

[16] Dictionary, definition of *minimum annual amount*

Omit ‘$39.57’, insert ‘$40.32’

**Schedule 2—Amendments to the *Radiocommunications (Transmitter Licence Tax) Determination 2015*** (F2015L00322) (Amendments to Part 7A)

[1] Item 702A, definition of *population of an HCIS block* (and the note)

Repeal the definition and the note, substitute:

***population of an HCIS block*** means the population for the HCIS block listed in the *Hierarchical Cell Identification Scheme (HCIS) - List of Population Data*, published by the ACMA and existing at the time Schedule 2 of the *Radiocommunications (Transmitter Licence Tax) Amendment Determination 2018 (No.1)* commenced.

Note: The Hierarchical Cell Identification Scheme (HCIS) - List of Population Data is available on the ACMA website: [www.acma.gov.au](http://www.acma.gov.au/). The document identifies HCIS cells and HCIS blocks using the HCIS identifiers. The population data is based on the population figures published by the Australian Bureau of Statistics in the 2016 Census of Population and Housing.

[2] Paragraph 703A(b)

Before ‘if’, insert:

“subject to sub-item 705A(2),”

[3] Item 705A

Repeal the item, substitute:

**705A Minimum annual amount**

1. 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.
2. If the HCIS area for a licence to which this Part applies does not include any Level 2 HCIS blocks, the amount of tax in respect of each spectrum access under the licence is taken to be the minimum annual amount.

Note: Sub-item (2) affects a small number of PMTS Class B licences to which Part 7A applies and which authorise the operation of transmitters in geographic areas outside the ASMG which are part of Australia (such as parts of the Torres Strait).