

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

The Australian Communications and Media Authority makes the following determination under subsection 7(1) of the *Radiocommunications (Receiver 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 (Receiver Licence Tax) Amendment Determination 2018 (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

Schedule 1 amends the *Radiocommunications (Receiver Licence Tax) Determination 2015* [F2015L00321].

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

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

Omit "\$39.57", substitute "\$40.32".

[2] Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the Radiocommunications (Receiver Licence Tax) Amendment Determination 2018 (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 2018 (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:
 - (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 2018;

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 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 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 2018;

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 2018, 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 2018;

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 2018, 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.

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

Repeal the table (including the note), substitute:

Table 202
Amount (\$)

Frequency range	Area density					
r requericy range	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 302 (including the note) of Schedule 2

Repeal the table (including the note), substitute:

Table 302

Amount (\$) Area density Frequency range Australia High Medium Low Remote wide density density density density MHz 0 - 3021.9306 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 13.0212 50.8242 37.6678 2.2210 0 >520-960 50.8242 28.4615 13.0212 2.2210 0.7183 >960-2 690 1.1996 0.2692 0.12450 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 0.03800.0028 0.0013 >14.5-31.3 0.4458 0.1187 0.0261 0.0028 0.0013

0.0648

0.0012

0.0141

0.0012

0.0005

0.0001

0.0002

0.0001

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

0.1216

0.0120

[5] Table 402 (including the note) of Schedule 2

Repeal the table (including the note), substitute:

Amount (\$)

Table 402

>31.3-51.4

>51.4

Frequency range	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.