

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](http://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*** | |  | |  |  |  | | |  | |  | |
| **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 302 (including the note) of Schedule 2

Repeal the table (including the note), substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 302*** |  |  |  |  |  |
| **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 | 0.12450 | 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 | 0.0380 | 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. | | | | | |

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

Repeal the table (including the note), substitute:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Table 402*** |  |  |  |  |  |
| **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. | | | | | |