

Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (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: 28 January 2021

Creina Chapman

[signed]

Member

Cathy Rainsford

[signed]

~~Member~~/General Manager

Australian Communications and Media Authority

1 Name

 This is the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (No. 1)*.

2 Commencement

 This instrument commences at the start of the day after the day it is registered on the Federal Register of Legislation.

Note: The Federal Register of Legislation may be accessed free of charge 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

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

Schedule 1—Amendments

Radiocommunications (Receiver Licence Tax) Determination 2015 (F2015L00321)

1 Section 3, definition of *minimum annual amount*

Omit ‘$41.49’, substitute ‘$41.37’.

2 Part 3

Repeal the Part, substitute:

Part 3 Transitional arrangements relating to the *Radiocommunications (Receiver Licence Tax) Amendment Determination 2021 (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 2021 (No. 1)*.

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

8 Transitional arrangements on or after commencement of the 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 2021;

use the pre-amendment Determination to work out the amount of receiver 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 receiver licence tax, whether or not the licence comes into force before 5 April 2021.

Note 2: If a licence is issued on or after the amendment day, and comes into force on or after 5 April 2021, 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 (***anniversary day***); and

(b) the anniversary day is on or after the amendment day but before 5 April 2021;

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

Note 1: If, for a receiver licence, the anniversary day is before the amendment day, the pre-amendment Determination is used to work out the amount of receiver licence tax.

Note 2: If, for a receiver licence, the anniversary day is on or after 5 April 2021, 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 2021;

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 receiver 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 receiver licence on a particular day, and that day is on or after 5 April 2021, 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 Schedule 2, Part 2 (table 202)

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 | 1.2172 | 1.2172 | 1.2172 | 1.2172 | 1.2172 |
| >30–70 | 2.7496 | 1.0739 | 0.5712 | 0.1233 | 0.0615 |
| >70–399.9 | 2.8210 | 1.1577 | 0.5298 | 0.1188 | 0.0592 |
| >399.9–403 | 2.8210 | 1.5797 | 0.7227 | 0.1233 | 0.0615 |
| >403–520 | 2.8210 | 2.0907 | 0.7227 | 0.1233 | 0.0000 |
| >520–960 | 2.8210 | 1.5797 | 0.7227 | 0.1233 | 0.0615 |
| >960–2 690 | 2.8167 | 0.6322 | 0.2923 | 0.1470 | 0.0733 |
| **GHz** |
| >2.69–5.0 | 2.8136 | 0.5227 | 0.2119 | 0.1755 | 0.0877 |
| >5.0–8.5 | 2.3755 | 0.4392 | 0.2045 | 0.0931 | 0.0451 |
| >8.5–14.5 | 1.0469 | 0.3769 | 0.0891 | 0.0065 | 0.0031 |
| >14.5–31.3 | 1.0469 | 0.2787 | 0.0612 | 0.0065 | 0.0031 |
| >31.3–51.4 | 0.2855 | 0.1521 | 0.0330 | 0.0011 | 0.0006 |
| >51.4 | 0.0282 | 0.0028 | 0.0028 | 0.0003 | 0.0003 |

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

4 Schedule 2, Part 3 (table 302)

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 | 22.4997 | 22.4997 | 22.4997 | 22.4997 | 14.2871 |
| >30–70 | 50.8239 | 19.8509 | 10.5590 | 2.2787 | 0.7218 |
| >70–399.9 | 52.1431 | 21.3995 | 9.7925 | 2.1952 | 0.6953 |
| >399.9–403 | 52.1431 | 29.2001 | 13.3591 | 2.2787 | 0.7218 |
| >403–520 | 52.1431 | 38.6453 | 13.3591 | 2.2787 | 0.0000 |
| >520–960  | 52.1431 | 29.2001 | 13.3591 | 2.2787 | 0.7218 |
| >960–2 690 | 1.2307 | 0.2762 | 0.1277 | 0.0642 | 0.0320 |
| GHz |
| >2.69–5.0 | 1.2294 | 0.2284 | 0.0926 | 0.0767 | 0.0383 |
| >5.0–8.5 | 1.0380 | 0.1919 | 0.0894 | 0.0407 | 0.0197 |
| >8.5–14.5 | 0.4574 | 0.1647 | 0.0389 | 0.0028 | 0.0014 |
| >14.5–31.3 | 0.4574 | 0.1218 | 0.0267 | 0.0028 | 0.0014 |
| >31.3–51.4 | 0.1247 | 0.0664 | 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.

5 Schedule 2, Part 4 (table 402)

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 | 1.2172 | 1.2172 | 1.2172 | 1.2172 | 1.2172 |
| >30–70 | 2.7496 | 1.0739 | 0.5712 | 0.1233 | 0.0615 |
| >70–399.9 | 2.8210 | 1.1577 | 0.5298 | 0.1188 | 0.0592 |
| >399.9–403 | 2.8210 | 1.5797 | 0.7227 | 0.1233 | 0.0615 |
| >403–520 | 2.8210 | 2.0907 | 0.7227 | 0.1233 | 0.0000 |
| >520–960 | 2.8210 | 1.5797 | 0.7227 | 0.1233 | 0.0615 |
| >960–2 690 | 2.8167 | 0.6322 | 0.2923 | 0.1470 | 0.0733 |
| GHz |
| >2.69–5.0 | 2.8136 | 0.5227 | 0.2119 | 0.1755 | 0.0877 |
| >5.0–8.5 | 2.3755 | 0.4392 | 0.2045 | 0.0931 | 0.0451 |
| >8.5–17.3 | 1.0469 | 0.3769 | 0.0891 | 0.0065 | 0.0031 |
| >17.3–31.3 | 0.7328 | 0.1951 | 0.0306 | 0.0032 | 0.0000 |
| >31.3–51.4 | 0.1998 | 0.1064 | 0.0165 | 0.0006 | 0.0000 |
| >51.4 | 0.0282 | 0.0028 | 0.0028 | 0.0003 | 0.0003 |

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