



Radiocommunications (Receiver Licence Tax) Determination 2025

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

Dated: 30 January 2025

Adam Suckling
[signed]
Member

Michael Brealey
[signed]
General Manager

Australian Communications and Media Authority

Part 1—Preliminary

1 Name

This instrument is the *Radiocommunications (Receiver Licence Tax) Determination 2025*.

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 is available, free of charge, at www.legislation.gov.au.

3 Authority

This instrument is made under subsection 7(1) of the Act.

4 Repeal of the *Radiocommunications (Receiver Licence Tax) Determination 2015*

The *Radiocommunications (Receiver Licence Tax) Determination 2015* (F2015L00321) is repealed.

5 Interpretation

(1) In this instrument:

ACMA means the Australian Communications and Media Authority.

Act means the *Radiocommunications (Receiver Licence Tax) Act 1983*.

Note: Section 3 of the Act provides that the *Radiocommunications Taxes Collection Act 1983* is incorporated and shall be read as one with the Act.

ASMG means the Australian Spectrum Map Grid 2012, published by the ACMA on its website.

Note: The ASMG is available, free of charge, on the ACMA's website at www.acma.gov.au.

Australia has the same meaning as in the *Radiocommunications Act 1992*.

Note: The ACMA maintains a map of what constitutes Australia under the *Radiocommunications Act 1992*. The map is available, free of charge, on the ACMA's website at www.acma.gov.au. It is located with the Register of Radiocommunications Licences on that website.

Australian Map Grid means the map projection based on the Australian geodetic datum defined in *Gazette* No. 84 of 6 October 1966 at page 4984.

Note 1: *Gazette* No. 84 is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au. The Australian geodetic datum defined in that *Gazette* is known as AGD66.

Note 2: For more information about the Australian Map Grid, see the website of the Intergovernmental Committee on Surveying and Mapping at www.icsm.gov.au.

Australian waters means the offshore areas in respect of the States and Territories.

base station means a station established at a fixed location specified in a licence.

CDMA technology means radiocommunications technology that uses code-division multiple access.

density type for a spectrum access: see Schedule 3.

eligible person: see subsection (2).

HCIS block means:

- (a) a Level 1 HCIS block; or
- (b) a grouping of Level 1 HCIS blocks, identified by a unique HCIS identifier.

Note: In the ASMG, HCIS blocks are identified by the terms HCIS Levels 1, 2, 3 and 4.

HCIS cell means a division of a Level 1 HCIS block, identified by a unique HCIS identifier.

Note: In the ASMG, HCIS cells are identified by the terms HCIS Levels 0 and 00.

HCIS identifier means an identifier used in the ASMG to identify a geographic area consisting of an HCIS block or an HCIS cell.

Level 1 HCIS block means a five minute of arc square cell in the ASMG, identified by a unique HCIS identifier.

Note: In the ASMG, Level 1 HCIS blocks are identified by the term HCIS Level 1.

Level 2 HCIS block means an HCIS block that is identified as a Level 2 block in the ASMG.

Note: In the ASMG, a Level 2 HCIS block is made up of 9 Level 1 HCIS blocks, in a 3 x 3 square.

licence means a receiver licence.

licence period, for a licence, means the period:

- (a) commencing when the licence comes into force, or is taken to have come into force; and
- (b) ending at the end of the period specified in the licence for the purpose of subsection 103(2) of the *Radiocommunications Act 1992*.

Note: A licence may cease to be in force before the end of the licence period if it surrendered or cancelled under the *Radiocommunications Act 1992*. For the purposes of this instrument, it is irrelevant whether a licence is, or may be, surrendered or cancelled before the end of its licence period.

minimum annual amount means \$42.88.

offshore area has the same meaning as in section 17 of the *Radiocommunications Act 1992*.

Part 1 licence: see sub-item 1(2) of Schedule 1.

Part 2 licence: see item 4 of Schedule 1.

Part 3 licence: see sub-item 7(2) of Schedule 1.

Part 4 licence: see item 13 of Schedule 1.

population of an HCIS block means the most recent population for the HCIS block listed in the document that sets out population data for areas in HCIS blocks and HCIS cells that is part of the set of documents entitled Hierarchical Cell Identification Scheme (HCIS) – List of Population Data, published by the ACMA on its website.

Note 1: The set of documents entitled Hierarchical Cell Identification Scheme (HCIS) – List of Population Data is available, free of charge, on the ACMA's website at www.acma.gov.au.

Note 2: In accordance with section 6, the set of documents entitled Hierarchical Cell Identification Scheme (HCIS) – List of Population Data was incorporated as existing at the time this instrument

commenced. At that time, the set of documents was based on population data reported in the 2021 Census of Population and Housing.

population of an HCIS cell means the most recent population for the HCIS cell listed in the document that sets out population data for areas in HCIS blocks and HCIS cells that is part of the set of documents entitled Hierarchical Cell Identification Scheme (HCIS) – List of Population Data, published by the ACMA on its website.

Note 1: The set of documents entitled Hierarchical Cell Identification Scheme (HCIS) – List of Population Data is available, free of charge, on the ACMA’s website at www.acma.gov.au.

Note 2: In accordance with section 6, the set of documents entitled Hierarchical Cell Identification Scheme (HCIS) – List of Population Data was incorporated as existing at the time this instrument commenced. At that time, the set of documents was based on population data reported in the 2021 Census of Population and Housing.

remote station means a station that is used, or intended to be used, to receive communications from:

- (a) a base station; or
- (b) a supplementary station.

set amount licence: see sub-item 1(2) of Schedule 2.

spectrum access: see subsection (3).

spectrum access licence: see sub-item 1(1) of Schedule 2.

start day, for a licence, means the first day of the licence period for the licence.

supplementary station means a fixed station that is used, or intended to be used:

- (a) to overcome deficiencies within the coverage area of a base station; and
- (b) to receive communications from one or more remote stations.

Note 1: The expression **tax** is defined in the Act.

Note 2: A number of other expressions used in this instrument may be defined in a determination made under section 64 of the *Australian Communications and Media Authority Act 2005*. Any such determination is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au. At the time this instrument was made, the following expressions were defined in such a determination:

- (a) area-wide receive licence;
- (b) defence receive licence;
- (c) earth receive licence;
- (d) earth receive station;
- (e) earth station;
- (f) fixed receive licence;
- (g) major coast receive licence;
- (h) space receive licence.

(2) Each of the following is an **eligible person**:

- (a) any of the following bodies corporate (whether or not it changes its name after the commencement of this instrument):
 - (i) the Royal Flying Doctor Service of Australia (ACN 004 213 067);
 - (ii) the Royal Flying Doctor Service of Australia Central Operations (ACN 141 354 734);
 - (iii) the Royal Flying Doctor Service of Australia (Queensland Section) (ACN 009 663 478);
 - (iv) the Royal Flying Doctor Service of Australia (South Eastern Section) (ACN 000 032 422);
 - (v) the Royal Flying Doctor Service Tasmania Ltd (ACN 617 680 896);

- (vi) the Royal Flying Doctor Service of Australia (Victorian Section) (ACN 004 196 230);
 - (vii) the Royal Flying Doctor Service of Australia (Western Operations) (ACN 067 077 696);
 - (b) if one of the bodies corporate specified in paragraph (a) stops performing any of its functions – a body corporate responsible for performing the same, or substantially the same, functions.
- (3) In this instrument, for a licence, a **spectrum access** is a combination of:
- (a) either:
 - (i) a particular frequency band; or
 - (ii) a particular frequency and a particular bandwidth; and
 - (b) either:
 - (i) a particular location; or
 - (ii) a particular area;
- within which operation of one or more radiocommunications receivers is authorised by the licence.
- Note 1: There may be more than one spectrum access for a licence.
- Note 2: The spectrum accesses for a licence may be worked out by looking at the conditions of the licence that relate to the frequencies on which each radiocommunications receiver may be operated, and the corresponding geographic areas within which, or locations from which, each receiver may be operated. The corresponding geographic area may be the whole of Australia.
- (4) In this instrument, unless the contrary intention appears, a reference to a station is taken to be a reference to each radiocommunications receiver that forms part of the station.
- Note: A station is an installation or thing that is, or includes, one or more radiocommunications transmitters, one or more radiocommunications receivers, or both one or more radiocommunications transmitters and one or more radiocommunications receivers. The Act imposes tax only in relation to receiver licences, so this instrument is primarily concerned with receiver licences and radiocommunications receivers. However, the manner for calculating the amount of tax in relation to some receiver licences may depend on specified radiocommunications transmitters.
- (5) Unless the contrary intention appears, terms used in this instrument that are defined in the *Radiocommunications Act 1992* have the same meaning as in that Act.
- Note: This instrument defines **licence** in a different manner than the *Radiocommunications Act 1992*.
- (6) In this instrument, unless the contrary intention appears, a reference to a part of the spectrum or a frequency band includes all the frequencies that are greater than but not including the lower frequency, up to and including the higher frequency.

6 References to other instruments

In this instrument, unless the contrary intention appears:

- (a) a reference to any other legislative instrument is a reference to that other legislative instrument as in force from time to time; and
- (b) a reference to any other kind of instrument is a reference to that other instrument as existing at the time the reference was included in this instrument.

Note 1: For references to Commonwealth Acts, see section 10 of the *Acts Interpretation Act 1901*; and see also subsection 13(1) of the *Legislation Act 2003* for the application of the *Acts Interpretation Act 1901* to legislative instruments.

Note 2: All Commonwealth Acts and legislative instruments are registered on the Federal Register of Legislation. The Federal Register of Legislation may be accessed free of charge at www.legislation.gov.au.

Part 2—Working out amounts of tax

7 How to work out the amount of tax imposed

- (1) For the purposes of subsection 7(1) of the Act, this section sets out how to determine the amount of tax imposed in respect of the issue of a licence, the anniversary of a licence coming into force or the holding of a licence.
- (2) First, subject to Part 3 of this instrument, identify the Part of Schedule 1 that applies to the licence.

Note: The ACMA issues licences such that only one Part of Schedule 1 will apply to a licence.
- (3) Second, follow the instructions in that Part of Schedule 1 to work out one of the following:
 - (a) for a spectrum access licence – the annual amount for each spectrum access for the licence;
 - (b) for a set amount licence – the annual amount for the licence.
- (4) Third, use the annual amounts worked out in subsection (3) to work out the amount of tax in accordance with Schedule 2.
- (5) An amount of tax worked out in accordance with this section is an amount in Australian dollars.

8 Special rules for the interpretation of Schedule 1

- (1) If:
 - (a) a licence authorises the operation of a radiocommunications receiver of a particular kind; and
 - (b) a Part of Schedule 1 applies to the licence;then that Part applies to:
 - (c) each licence that authorises the operation of more than one radiocommunications receiver of the same kind; and
 - (d) each licence that authorises the operation of:
 - (i) one or more remote stations; or
 - (ii) one or more supplementary stations;in relation to the radiocommunications receiver.
- (2) If:
 - (a) a Part of Schedule 1 applies to a licence; and
 - (b) there are 2 or more spectrum accesses for the licence; and
 - (c) in relation to at least one of those spectrum accesses, operation of a base station is authorised by the licence; and
 - (d) within another of those spectrum accesses (the *discounted spectrum access*), operation of either:
 - (i) one or more remote stations in relation to the main receiver, on the same frequency, or within the same frequency band, as the main receiver; or
 - (ii) a supplementary station in relation to the main receiver;is authorised;do not use the discounted spectrum access to work out the amount of tax in relation to the licence.

Part 3—Transitional arrangements

9 Definitions

In this Part:

2015 instrument means the *Radiocommunications (Receiver Licence Tax) Determination 2015*, as in force immediately before this instrument commenced.

Note: The 2015 instrument is a legislative instrument and is available, free of charge, from the Federal Register of Legislation at www.legislation.gov.au.

commencement day means the day on which this instrument commenced.

10 Amount of tax – transitional arrangements

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

- (a) tax is imposed on the issue of a licence; and
- (b) the licence is issued on or after the commencement day; and
- (c) the licence comes into force before 5 April 2025;

use the 2015 instrument to work out the amount of tax imposed.

Note 1: If a licence is issued before the commencement day, the 2015 instrument is used to work out the amount of tax imposed on the issue of the licence, whether or not the licence comes into force before 5 April 2025.

Note 2: If a licence is issued on or after the commencement day, and comes into force on or after 5 April 2025, this instrument is used to work out the amount of tax imposed on the issue of the licence.

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

- (a) tax is imposed on the anniversary of the day on which a licence came into force (the *anniversary day*); and
- (b) the anniversary day is on or after the commencement day but before 5 April 2025;

use the 2015 instrument to work out the amount of tax imposed.

Note 1: If, for a licence, the anniversary day is before the commencement day, the 2015 instrument is used to work out the amount of tax imposed on the anniversary day.

Note 2: If, for a licence, the anniversary day is on or after 5 April 2025, this instrument is used to work out the amount of tax imposed on the anniversary day.

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

- (a) tax is imposed on the holding of a licence; and
- (b) the day on which the tax is imposed is on or after the commencement day but before 5 April 2025;

use the 2015 instrument to work out the amount of tax imposed.

Note 1: If, for a licence, the day on which tax is imposed on the holding of the licence is before the commencement day, the 2015 instrument is used to work out the amount of tax imposed on the holding of the licence.

Note 2: If, for a licence, the day on which tax is imposed on the holding of the licence is on or after 5 April 2025, this instrument is used to work out the amount of tax imposed on the holding of the licence.

Schedule 1—Amounts used for working out amounts of tax

(sections 5, 7 and 8)

Part 1—Defence receive and major coast receive licences

1 Application of Part 1

- (1) This Part applies to each of the following:
 - (a) a defence receive licence;
 - (b) a major coast receive licence.
- (2) A licence to which this Part applies is a **Part 1 licence**.

2 Annual amount for spectrum access

Subject to item 3, the annual amount for a spectrum access for a Part 1 licence is worked out as follows.

- (a) first, identify the cell in Table 1 that applies in relation to the spectrum access, by reference to the density type for the spectrum access and the frequency band within which the spectrum access falls;
- (b) second, multiply the entry in that cell by the bandwidth (in kHz) of the spectrum access.

Table 1

Frequency band	Density type				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
0 MHz to 30 MHz	1.2618	1.2690	1.2687	1.2459	1.2432
30 MHz to 403 MHz	2.8501	1.1196	0.5522	0.1216	0.0605
403 MHz to 520 MHz	2.9241	2.1797	0.7533	0.1262	0
520 MHz to 960 MHz	2.9241	1.6470	0.7533	0.1262	0.0628
960 MHz to 2.69 GHz	2.9197	0.6591	0.3046	0.1504	0.0749
2.69 GHz to 5 GHz	2.9165	0.5450	0.2208	0.1796	0.0896
5 GHz to 8.5 GHz	1.2312	0.2290	0.1066	0.0476	0.0230
8.5 GHz to 14.5 GHz	0.1085	0.0393	0.0093	0.0007	0.0003
14.5 GHz to 31.3 GHz	0.1085	0.0291	0.0064	0.0007	0.0003
31.3 GHz to 51.4 GHz	0.0296	0.0159	0.0034	0.0001	0.0001
51.4 GHz to 100 GHz	0.0029	0.0003	0.0003	0	0
Above 100 GHz	0	0	0	0	0

3 Adjustment for minimum annual amount

If the annual amount for a spectrum access for a Part 1 licence worked out under item 2 is less than the minimum annual amount, the annual amount for the spectrum access is the minimum annual amount.

Part 2—Fixed receive licences

4 Application of Part 2

This Part applies to a fixed receive licence (a *Part 2 licence*).

5 Annual amount for spectrum access

Subject to item 6, the annual amount for a spectrum access for a Part 2 licence is worked out as follows:

- (a) first, identify the cell in Table 2 that applies in relation to the spectrum access, by reference to the density type for the spectrum access and the frequency band within which the spectrum access falls;
- (b) second, multiply the entry in that cell by the bandwidth (in kHz) of the spectrum access.

Table 2

Frequency band	Density type				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
0 MHz to 30 MHz	23.3225	23.4570	23.4510	23.0300	14.5917
30 MHz to 403 MHz	52.6823	20.6954	10.2065	2.2470	0.7101
403 MHz to 520 MHz	54.0498	40.2895	13.9238	2.3324	0
520 MHz to 960 MHz	54.0498	30.4425	13.9238	2.3324	0.7372
960 MHz to 2.69 GHz	1.2757	0.2880	0.1331	0.0657	0.0327
2.69 GHz to 5 GHz	1.2743	0.2381	0.0965	0.0785	0.0392
5 GHz to 8.5 GHz	0.5380	0.1000	0.0466	0.0208	0.0101
8.5 GHz to 14.5 GHz	0.0474	0.0172	0.0041	0.0003	0.0001
14.5 GHz to 31.3 GHz	0.0474	0.0127	0.0028	0.0003	0.0001
31.3 GHz to 51.4 GHz	0.0129	0.0069	0.0015	0.0001	0
51.4 GHz to 100 GHz	0.0013	0.0001	0.0001	0	0
Above 100 GHz	0	0	0	0	0

6 Adjustment for minimum annual amount

If the annual amount for a spectrum access for a Part 2 licence worked out under item 5 is less than the minimum annual amount, the annual amount for the spectrum access is the minimum annual amount.

Part 3—Space system receive licences

7 Application of Part 3

- (1) This Part applies to each of the following:
 - (a) an earth receive licence;
 - (b) a space receive licence.
- (2) A licence to which this Part applies is a **Part 3 licence**.

8 Annual amount for spectrum access

Subject to items 9 to 12, the annual amount for a spectrum access for a Part 3 licence is worked out as follows:

- (a) first, identify the cell in Table 3 that applies in relation to the spectrum access, by reference to the density type for the spectrum access and the frequency band within which the spectrum access falls;
- (b) second, multiply the entry in that cell by the bandwidth (in kHz) of the spectrum access.

Table 3

Frequency band	Density type				
	<i>Australia wide</i>	<i>High density</i>	<i>Medium density</i>	<i>Low density</i>	<i>Remote density</i>
0 MHz to 30 MHz	1.2618	1.2690	1.2687	1.2459	1.2432
30 MHz to 403 MHz	2.8501	1.1196	0.5522	0.1216	0.0605
403 MHz to 520 MHz	2.9241	2.1797	0.7533	0.1262	0
520 MHz to 960 MHz	2.9241	1.6470	0.7533	0.1262	0.0628
960 MHz to 2.69 GHz	2.9197	0.6591	0.3046	0.1504	0.0749
2.69 GHz to 5 GHz	2.9165	0.5450	0.2208	0.1796	0.0896
5 GHz to 8.5 GHz	1.2312	0.2290	0.1066	0.0476	0.0230
8.5 GHz to 17.3 GHz	0.1085	0.0393	0.0093	0.0007	0.0003
17.3 GHz to 31.3 GHz	0.0760	0.0203	0.0032	0.0003	0
31.3 GHz to 51.4 GHz	0.0207	0.0111	0.0017	0.0001	0
51.4 GHz to 100 GHz	0.0029	0.0003	0.0003	0	0
Above 100 GHz	0	0	0	0	0

9 Adjustment for space receive licence – 1610 MHz to 1626.5 MHz

If:

- (a) a Part 3 licence is a space receive licence; and
- (b) a spectrum access for the licence consists of frequencies that are between 1610 MHz and 1626.5 MHz (the *relevant frequencies*); and
- (c) CDMA technology is used by a radiocommunications receiver on the relevant frequencies; and
- (d) operation of that radiocommunications receiver is authorised by the space receive licence;

subject to item 12, the annual amount for the spectrum access is the amount worked out under item 8, multiplied by 25 per cent.

10 Adjustment for earth receive licence – co-located and co-frequency earth stations and earth receive stations

If:

- (a) a Part 3 licence is an earth receive licence; and
- (b) the licence authorises the operation of an earth receive station (the *first station*); and
- (c) for the first station:
 - (i) the density type for the relevant spectrum access is the high density type, and the station is located at a fixed point not more than 500 metres from the fixed location of either an earth station or another earth receive station; or
 - (ii) the density type for the relevant spectrum access is the medium density type, and the station is located at a fixed point not more than 1 kilometre from the fixed location of either an earth station or another earth receive station; or
 - (iii) the density type for the relevant spectrum access is the low density type or the remote density type, and the spectrum is located at a fixed point not more than 2 kilometres from the fixed location of either an earth station or another earth receive station; and
- (d) the licence authorises the operation of the first station on a frequency that is the same as, or on a frequency band that overlaps with, a frequency on which the earth station, or the other earth receive station, is authorised to operate;

subject to item 12, the annual amount for the spectrum access is the amount worked out under item 8, multiplied by 70 per cent.

Note: The licence that authorises the operation of the first station does not need to authorise the operation of each station mentioned in item 10. The apparatus licence that authorises the operation of the earth station, or the other earth receive station, may be held by a different person than the licensee of the Part 3 licence.

11 Adjustment for earth receive licence – co-located and co-frequency earth receive stations authorised by the same licence

- (1) This item applies to an earth receive licence that authorises the operation of 2 or more earth receive stations (the *co-located earth receive stations*), where:
 - (a) one of the following applies:
 - (i) if the density type for the relevant spectrum access for at least one of the co-located earth receive stations is the high density type – all of the co-located earth receive stations are located within a circle that has a radius of 500 metres;

- (ii) if the density type for the relevant spectrum access for at least one of the co-located earth receive stations is the medium density type, and the density type for the relevant spectrum access for none of the co-located earth receive stations is the high density type – all of the co-located earth receive stations are located within a circle that has a radius of 1 kilometre;
 - (iii) in any other case – all of the co-located earth receive stations are located within a circle that has a radius of 2 kilometres; and
 - (b) each spectrum access for the licence, within which the co-located earth receive stations may operate, includes frequencies within which the licence authorises the operation of an earth receive station.
- (2) If, for co-located earth receive stations, there are 2 or more spectrum accesses for the licence (the **component accesses**):
- (a) the component accesses are taken to be a single spectrum access (the **combined access**) for the purposes of this instrument; and
 - (b) the bandwidth (in kHz) of the combined access is the difference between the highest frequency that falls within the component accesses and the lowest frequency that falls within the component accesses.
- (3) For a combined access that consists of 2 or more component accesses, the density type for the combined access is:
- (a) if the density type for at least one such component access is the Australia wide density type – the Australia wide density type;
 - (b) if the density type for at least one such component access is the high density type, and the density type for no such component access is the Australia wide density type – the high density type;
 - (c) if the density type for at least one such component access is the medium density type, and the density type for no such component access is the Australia wide density type or the high density type – the medium density type;
 - (d) if the density type for at least one such component access is the low density type, and the density type for no such component access is the Australia wide density type, the high density type or the medium density type – the low density type;
 - (e) otherwise – the remote density type.
- (4) Subject to item 12, the annual amount for the combined access for the licence is the amount worked out under item 8.
- (5) Subject to item 12, the annual amount for any spectrum access for the licence that is not a component access is the amount worked out under item 8.

12 Adjustment for minimum annual amount

- (1) If the annual amount for a spectrum access for a Part 3 licence worked out under item 8, item 9, item 10 or item 11 is less than the minimum annual amount, the annual amount for the spectrum access is the minimum annual amount.
- (2) If a spectrum access for a Part 3 licence consists of frequencies that are between 4 GHz and 4.2 GHz, the annual amount for the spectrum access is the minimum annual amount.

Part 4—Area-wide receive licences subject to a population based annual amount of tax

13 Application of Part 4

This Part applies to an area-wide receive licence that authorises the operation of a radiocommunications receiver in the 3.8 GHz band (a **Part 4 licence**).

14 Annual amount for Part 4 licence

- (1) Subject to item 16, if a Part 4 licence specifies one or more HCIS blocks or HCIS cells, within which the operation of a radiocommunications receiver is authorised, the annual amount for the licence is the sum of the results of performing the following calculation for each such block or cell:
 - (a) the bandwidth of the part of the spectrum (in MHz) within which operation of a radiocommunications receiver under the licence is authorised in the block or cell; multiplied by
 - (b) the base rate for the Part 4 licence; multiplied by
 - (c) the population of the HCIS block or HCIS cell.
- (2) If a Part 4 licence does not specify any HCIS blocks or HCIS cells within which the operation of a radiocommunications receiver is authorised, the annual amount for the licence is the minimum annual amount.

Note: Sub-item (2) affects a small number of Part 4 licences which authorise the operation of radiocommunications receivers outside the area covered by the ASMG, but which are part of Australia (such as some parts of the Torres Strait).

15 Base rate for Part 4 licences

For item 14, the **base rate for a Part 4 licence** is 0.0041.

Note: The base rate is a \$/MHz/population unit price.

16 Adjustment for minimum annual amount

If the annual amount for a Part 4 licence worked out under sub-item 14(1) is less than the minimum annual amount, the annual amount for the licence is the minimum annual amount.

Schedule 2—Working out amounts of tax

(sections 5 and 7)

1 Application of Schedule

- (1) This Schedule applies to the following licences (the *spectrum access licences*):
 - (a) a Part 1 licence;
 - (b) a Part 2 licence;
 - (c) a Part 3 licence;
- (2) This Schedule also applies to a Part 4 licence (a *set amount licence*).

2 Amount of tax payable – licence issued for a period of 12 months or less

- (1) This item applies to a spectrum access licence or a set amount licence that has a licence period of 12 months or less.
- (2) Subject to items 8 to 10, the amount of tax payable in relation to the issue of the licence is worked out as follows:
 - (a) first:
 - (i) for a spectrum access licence, work out the annual amount for each spectrum access for the licence, and add those amounts together;
 - (ii) for a set amount licence, find the annual amount for the licence;
(the *12 month amount*);
 - (b) second, multiply the 12 month amount by the number of days in the licence period;
 - (c) third, divide the result by 365.

3 Amount of tax payable – licence issued for period greater than 12 months, where subsection 6(2) of the Act applies

- (1) This item applies to a spectrum access licence or a set amount licence where:
 - (a) the licence has a licence period greater than 12 months; and
 - (b) either:
 - (i) the person applying for the licence made an election under subsection 6(4) of the Act that subsection 6(2) of the Act is to apply; or
 - (ii) when the application was made for the licence, the licence was covered by a determination under subsection 6(1B) of the Act.
- (2) Subject to items 8 to 10, the amount of tax payable in relation to the issue of the licence is worked out as follows:
 - (a) first:
 - (i) for a spectrum access licence, add together the annual amounts for each spectrum access for the licence, and multiply that by the number of years that include one of the following days:
 - (A) the start day for the licence; and
 - (B) a day in the licence period that is an anniversary of the start day, other than the last such anniversary during the licence period;
 - (ii) for a set amount licence, find the annual amount for the licence, and multiply that by the number of years that include one of the following days:
 - (A) the start day for the licence; and

- (B) a day in the licence period that is an anniversary of the start day, other than the last such anniversary during the licence period;
(the **first component**);
- (b) second:
 - (i) for a spectrum access licence, add together the annual amounts for each spectrum access for the licence;
 - (ii) for a set amount licence, find the annual amount for the licence;(the **second component**);
- (c) third:
 - (i) multiply the second component by the number of days in the period starting on the last anniversary of the start day for the licence during the licence period, and ending at the end of the licence period; and
 - (ii) divide the result by 365 (the **adjusted second component**);
- (d) fourth, add the first component and the adjusted second component.

4 Amount of tax payable – licence issued for period greater than 12 months, where subsection 6(3) of the Act applies

- (1) This item applies to a spectrum access licence or a set amount licence where:
 - (a) the licence has a licence period greater than 12 months; and
 - (b) either:
 - (i) the person applying for the licence made an election under subsection 6(4) of the Act that subsection 6(3) of the Act is to apply; or
 - (ii) when the application was made for the licence, the licence was covered by a determination under subsection 6(1D) of the Act.

Amount of tax payable on licence issue

- (2) Subject to items 8 to 10, the amount of tax payable in relation to the issue of a spectrum access licence is the sum of the annual amounts for each spectrum access for the licence.
- (3) Subject to items 8 to 10, the amount of tax payable in relation to the issue of a set amount licence is the annual amount for the licence.

Amount of tax payable on holding of licence

- (4) Subject to sub-item (5) and items 8 to 10, the amount of tax payable in relation to an anniversary of the start day for a spectrum access licence, is the sum of the annual amounts for each spectrum access for the licence.
- (5) Subject to items 8 to 10, the amount of tax payable in relation to the last anniversary during the licence period of the start day for a spectrum access licence (the **last anniversary**), is worked out as follows:
 - (a) first, work out the annual amount for each spectrum access for the licence, and add those amounts together (the **12 month amount**);
 - (b) second, multiply the 12 month amount by the number of days in the period starting on the last anniversary and ending at the end of the licence period;
 - (c) third, divide the result by 365.
- (6) Subject to sub-item (7) and items 8 to 10, the amount of tax payable in relation to an anniversary of the start day for a set amount licence is the annual amount for the licence.

- (7) Subject to items 8 to 10, the amount of tax payable in relation to the last anniversary during the licence period of the start day for a set amount licence (the ***last anniversary***), is worked out as follows:
- (a) first, multiply the annual amount for the licence by the number of days in the period starting on the last anniversary and ending at the end of the licence period;
 - (b) second, divide the result by 365.

5 Amount of tax payable – licence issued for period greater than 12 months, where subsection 6(5) of the Act applies

- (1) This item applies to a spectrum access licence or a set amount licence where:
- (a) the licence has a licence period greater than 12 months; and
 - (b) the licensee notifies the ACMA under subsection 6(5) of the Act that the subsection is to apply to the licence.
- (2) Subject to items 8 to 10, the amount of tax payable in relation to the holding of the licence on a particular day (the ***holding day***) is worked out as follows:
- (a) first, work out the ***initial amount*** as follows:
 - (i) for a spectrum access licence, add together the annual amounts for each spectrum access for the licence;
 - (ii) for a set amount licence, find the annual amount for the licence;
 - (b) second, multiply the initial amount by the number of days in the remaining holding period;
 - (c) third, divide the result by 365.
- (3) In sub-item (2), the ***remaining holding period*** for a licence is the period:
- (a) commencing on the first anniversary of the start day for the licence that occurs after the holding day; and
 - (b) ending at the end of the licence period for the licence.

Note: Notice under subsection 6(5) of the Act may only be given more than 12 months before the end of the period the licence is in force.

6 Amount of tax payable – licence issued for period greater than 12 months, where subsection 6(6) of the Act applies

- (1) This item applies to a spectrum access licence or a set amount licence where:
- (a) the licence has a licence period greater than 12 months; and
 - (b) before the licence was issued, the licensee elected that subsection 6(3) of the Act apply to the licence; and
 - (c) the licensee has failed to pay tax imposed on an anniversary of the start day for the licence (the ***relevant anniversary***) within 60 days after the relevant anniversary.
- (2) Subject to items 8 to 10, the amount of tax payable in relation to the holding of the licence on a particular day (the ***holding day***) is worked out as follows:
- (a) first, work out the ***initial amount*** as follows:
 - (i) for a spectrum access licence, add together the annual amounts for each spectrum access for the licence;
 - (ii) for a set amount licence, find the annual amount for the licence;
 - (b) second, multiply the initial amount by the number of days in the remaining holding period;
 - (c) third, divide the result by 365.

(3) In sub-item (2), the ***remaining holding period*** for a licence is the period:

- (a) commencing on the relevant anniversary; and
- (b) ending at the end of the licence period for the licence.

7 Effect of 29 February

In this Schedule, if:

- (a) a licence has a licence period greater than 12 months; and
- (b) 29 February occurs once or more during the licence period;

disregard each such 29 February in working out the amount of tax payable in relation to the licence.

8 Amount of tax payable – adjustment for minimum annual amount

Subject to items 9 and 10, if the amount of tax payable for a licence worked out under one of items 2 to 6 is less than the minimum annual amount, the amount of tax payable for the licence is the minimum annual amount.

9 Amount of tax payable – adjustment for eligible person

Subject to item 10, if a licence is, or is to be, issued to an eligible person, the amount of tax payable for a licence is worked out as follows:

- (a) first, work out the amount of tax payable in accordance with whichever of items 2 to 6 applies;
- (b) second, multiply that amount by 28.5 per cent.

10 Amount of tax payable – rounding

If the amount of tax payable for a licence worked out under one of items 2 to 6, item 8 or item 9, includes part of a dollar:

- (a) if the part of the dollar is less than 50 cents, the amount of tax payable is reduced to the nearest whole dollar;
- (b) if the part of the dollar is 50 cents or greater, the amount of tax payable is increased to the nearest whole dollar.

Schedule 3—Density types

(section 5)

Part 1—Density types for spectrum accesses

1 Working out density types for spectrum accesses – general rules

- (1) The high density type is the *density type for a spectrum access* if:
 - (a) the spectrum access consists of a particular location or a particular area; and
 - (b) the location or area is in, or includes all or part of, the Sydney area, the Melbourne area or the Brisbane area; and
 - (c) sub-item (5) does not apply in relation to the spectrum access.
- (2) The medium density type is the *density type for a spectrum access* if:
 - (a) the spectrum access consists of a particular location or a particular area; and
 - (b) the location or area is not in, and does not include any part of, the Sydney area, the Melbourne area or the Brisbane area; and
 - (c) the location or area is in, or includes all or part of, the Perth area, the Adelaide area or the Newcastle area; and
 - (d) sub-item (5) does not apply in relation to the spectrum access.
- (3) The low density type is the *density type for a spectrum access* if:
 - (a) the spectrum access consists of a particular location or a particular area; and
 - (b) the location or area is not in, and does not include any part of, any of the following:
 - (i) the Sydney area;
 - (ii) the Melbourne area;
 - (iii) the Brisbane area;
 - (iv) the Perth area;
 - (v) the Adelaide area;
 - (vi) the Newcastle area; and
 - (c) the location or area is in, or includes all or part of, any of the following:
 - (i) the East Australia area;
 - (ii) the Western Australia area;
 - (iii) the Tasmania area;
 - (iv) the Darwin area; and
 - (d) sub-item (5) does not apply in relation to the spectrum access.
- (4) The remote density type is the *density type for a spectrum access* if:
 - (a) the spectrum access consists of a particular location or a particular area; and
 - (b) the location or area is not in, and does not include all or any part of, an area defined in Part 2 of this Schedule; and
 - (c) sub-item (5) does not apply in relation to the spectrum access.
- (5) The Australia wide density type is the *density type for a spectrum access* if the spectrum access is:
 - (a) a spectrum access for a licence that authorises the operation of a radiocommunications receiver anywhere in Australia; or

- (b) a spectrum access for a space receive licence that authorises the operation of a space receive station to receive transmissions from an earth station anywhere in Australia.

Note: The ACMA maintains a map of what constitutes Australia under the *Radiocommunications Act 1992*. The map is available, free of charge, on the ACMA's website at www.acma.gov.au. It is located with the Register of Radiocommunications Licences on that website.

- (6) This item is subject to item 2.

2 Working out density types for spectrum accesses – special cases

- (1) The low density type is the *density type for a spectrum access* if the spectrum access is for a licence that authorises the operation of a radiocommunications receiver in Australian waters only.
- (2) If:
 - (a) a spectrum access is a spectrum access for a space receive licence; and
 - (b) the licence authorises the operation of a space receive station to receive transmissions from an earth station at a location or in an area specified in the licence (the *specified location or area*);then, for the purposes of this Part:
 - (c) the spectrum access is taken to include the specified location or area; and
 - (d) the *density type for the spectrum access* is the density type worked out under either:
 - (i) subject to subparagraph (ii), item 1 (other than sub-item 1(5));
 - (ii) if the location or area is in Australian waters only – sub-item (1).
- (3) If, for a spectrum access, Part 3 of Schedule 1 sets out whether a particular density type is the density type for the spectrum access, apply that Part to work out the density type for the spectrum access.

Part 2—Areas used to work out density type

1 Interpretation

In this Part, easting and northing coordinates are references to Australian Map Grid coordinates.

2 Sydney area

In this Schedule, the *Sydney area* is the area:

- (a) located in Zone 56 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 230000 and northing 6230000 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 325000 and northing 6355000; and
 - (iii) proceeding in a straight line to easting 391000 and northing 6307000; and
 - (iv) proceeding in a straight line to easting 300000 and northing 6150000; and
 - (v) proceeding in a straight line to the starting point.

3 Melbourne area

In this Schedule, the *Melbourne area* is the area:

- (a) located in Zone 55 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 250000 and northing 5743000 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 250000 and northing 5868000; and
 - (iii) proceeding in a straight line to easting 375000 and northing 5868000; and
 - (iv) proceeding in a straight line to easting 375000 and northing 5743000; and
 - (v) proceeding in a straight line to the starting point.

4 Brisbane area

In this Schedule, the *Brisbane area* is the area:

- (a) located in Zone 56 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 510000 and northing 6860000 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 450000 and northing 6965000; and
 - (iii) proceeding in a straight line to easting 490000 and northing 7040000; and
 - (iv) proceeding in a straight line to easting 515000 and northing 7020000; and
 - (v) proceeding in a straight line to easting 570000 and northing 6880000; and
 - (vi) proceeding in a straight line to easting 540000 and northing 6860000; and
 - (vii) proceeding in a straight line to the starting point.

5 Perth area

In this Schedule, the *Perth area* is the area:

- (a) located in Zone 50 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 370000 and northing 6420000 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 370000 and northing 6490000; and
 - (iii) proceeding in a straight line to easting 425000 and northing 6490000; and

- (iv) proceeding in a straight line to easting 425000 and northing 6420000; and
- (v) proceeding in a straight line to the starting point.

6 Adelaide area

In this Schedule, the *Adelaide area* is the area:

- (a) located in Zone 54 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 260000 and northing 6102250 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 260000 and northing 6162250; and
 - (iii) proceeding in a straight line to easting 313000 and northing 6162250; and
 - (iv) proceeding in a straight line to easting 313000 and northing 6102250; and
 - (v) proceeding in a straight line to the starting point.

7 Newcastle area

In this Schedule, the *Newcastle area* is the area:

- (a) located in Zone 56 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 325000 and northing 6355000 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 378000 and northing 6403000; and
 - (iii) proceeding in a straight line to easting 410000 and northing 6381000; and
 - (iv) proceeding in a straight line to easting 441000 and northing 6381000; and
 - (v) proceeding in a straight line to easting 391000 and northing 6307000; and
 - (vi) proceeding in a straight line to the starting point.

8 East Australia area

In this Schedule, the *East Australia area* is the area:

- (a) located in Zones 53, 54, 55 and 56 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting in Zone 55 at easting 285979 and northing 8230029 (the *starting point*); and
 - (ii) proceeding in Zone 55 in a straight line to easting 289466 and northing 7897969; and
 - (iii) proceeding in Zone 55 in a straight line to easting 394745 and northing 7898866; and
 - (iv) proceeding in Zone 55 in a straight line to easting 395390 and northing 7788199; and
 - (v) proceeding in Zone 55 in a straight line to easting 552303 and northing 7788433; and
 - (vi) proceeding in Zone 55 in a straight line to easting 551965 and northing 7677763; and
 - (vii) proceeding in Zone 55 in a straight line to easting 603933 and northing 7677519; and
 - (viii) proceeding in Zone 55 in a straight line to easting 601715 and northing 7345403; and
 - (ix) proceeding in Zone 56 in a straight line to easting 194772 and northing 7342512; and

- (x) proceeding in Zone 56 in a straight line to easting 197180 and northing 7231690; and
- (xi) proceeding in Zone 56 in a straight line to easting 298153 and northing 7233553; and
- (xii) proceeding in Zone 56 in a straight line to easting 303332 and northing 6901175; and
- (xiii) proceeding in Zone 56 in a straight line to easting 204955 and northing 6899158; and
- (xiv) proceeding in Zone 56 in a straight line to easting 207728 and northing 6788292; and
- (xv) proceeding in Zone 55 in a straight line to easting 694822 and northing 6790354; and
- (xvi) proceeding in Zone 55 in a straight line to easting 688928 and northing 6457804; and
- (xvii) proceeding in Zone 55 in a straight line to easting 594458 and northing 6459115; and
- (xviii) proceeding in Zone 55 in a straight line to easting 593418 and northing 6348256; and
- (xix) proceeding in Zone 55 in a straight line to easting 500000 and northing 6348700; and
- (xx) proceeding in Zone 55 in a straight line to easting 500000 and northing 6237831; and
- (xxi) proceeding in Zone 55 in a straight line to easting 361472 and northing 6236817; and
- (xxii) proceeding in Zone 55 in a straight line to easting 363117 and northing 6125916; and
- (xxiii) proceeding in Zone 54 in a straight line to easting 682517 and northing 6125116; and
- (xxiv) proceeding in Zone 54 in a straight line to easting 684711 and northing 6236028; and
- (xxv) proceeding in Zone 54 in a straight line to easting 315298 and northing 6236028; and
- (xxvi) proceeding in Zone 54 in a straight line to easting 313152 and northing 6346924; and
- (xxvii) proceeding in Zone 54 in a straight line to easting 266429 and northing 6345924; and
- (xxviii) proceeding in Zone 54 in a straight line to easting 263828 and northing 6456821; and
- (xxix) proceeding in Zone 53 in a straight line to easting 688928 and northing 6457804; and
- (xxx) proceeding in Zone 53 in a straight line to easting 677963 and northing 5903244; and
- (xxxi) proceeding in Zone 54 in a straight line to easting 322037 and northing 5903244; and
- (xxxii) proceeding in Zone 54 in a straight line to easting 324396 and northing 5792283; and
- (xxxiii) proceeding in Zone 54 in a straight line to easting 412201 and northing 5793699; and
- (xxxiv) proceeding in Zone 54 in a straight line to easting 413407 and northing 5682733; and

- (xxxv) proceeding in Zone 55 in a straight line to easting 413407 and northing 5682733; and
- (xxxvi) proceeding in Zone 55 in a straight line to easting 414639 and northing 5571749; and
- (xxxvii) proceeding in Zone 55 in a straight line to easting 500000 and northing 5572227; and
- (xxxviii) proceeding in Zone 55 in a straight line to easting 500000 and northing 5683208; and
- (xxxix) proceeding in Zone 55 in a straight line to easting 673192 and northing 5681306; and
 - (xl) proceeding in Zone 55 in a straight line to easting 675604 and northing 5792283; and
 - (xli) proceeding in Zone 56 in a straight line to easting 324396 and northing 5792283; and
 - (xlii) proceeding in Zone 56 in a straight line to easting 317483 and northing 6125116; and
 - (xliii) proceeding in Zone 56 in a straight line to easting 408746 and northing 6126487; and
 - (xliv) proceeding in Zone 56 in a straight line to easting 407650 and northing 6237380; and
 - (xlv) proceeding in Zone 56 in a straight line to easting 500000 and northing 6237831; and
 - (xlvi) proceeding in Zone 56 in a straight line to easting 500000 and northing 6459552; and
 - (xlvii) proceeding in Zone 56 in a straight line to easting 594458 and northing 6459115; and
 - (xlviii) proceeding in Zone 56 in a straight line to easting 601715 and northing 7345403; and
 - (xlix) proceeding in Zone 56 in a straight line to easting 500000 and northing 7345764; and
 - (l) proceeding in Zone 56 in a straight line to easting 500000 and northing 7456471; and
 - (li) proceeding in Zone 56 in a straight line to easting 295007 and northing 7455073; and
 - (lii) proceeding in Zone 56 in a straight line to easting 292110 and northing 7676544; and
 - (liii) proceeding in Zone 56 in a straight line to easting 188106 and northing 7674916; and
 - (liv) proceeding in Zone 56 in a straight line to easting 186073 and northing 7785698; and
 - (lv) proceeding in Zone 55 in a straight line to easting 709244 and northing 7787262; and
 - (lvi) proceeding in Zone 55 in a straight line to easting 710534 and northing 7897969; and
 - (lvii) proceeding in Zone 55 in a straight line to easting 500000 and northing 7899165; and
 - (lviii) proceeding in Zone 55 in a straight line to easting 500000 and northing 8231059; and
 - (lix) proceeding in a straight line to the starting point.

9 Western Australia area

In this Schedule, the *Western Australia area* is the area:

- (a) located in Zone 50 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 204955 and northing 6899158 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 226201 and northing 6122830; and
 - (iii) proceeding in a straight line to easting 408746 and northing 6126487; and
 - (iv) proceeding in a straight line to easting 409871 and northing 6015575; and
 - (v) proceeding in a straight line to easting 590129 and northing 6015575; and
 - (vi) proceeding in a straight line to easting 595369 and northing 6559624; and
 - (vii) proceeding in a straight line to easting 404620 and northing 6559624; and
 - (viii) proceeding in a straight line to easting 401674 and northing 6902384; and
 - (ix) proceeding in a straight line to the starting point.

10 Tasmania area

In this Schedule, the *Tasmania area* is the area:

- (a) located in Zone 55 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 373275 and northing 5493447 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 374996 and northing 5393531; and
 - (iii) proceeding in a straight line to easting 473608 and northing 5394569; and
 - (iv) proceeding in a straight line to easting 474609 and northing 5128061; and
 - (v) proceeding in a straight line to easting 660350 and northing 5126166; and
 - (vi) proceeding in a straight line to easting 668969 and northing 5492606; and
 - (vii) proceeding in a straight line to the starting point.

11 Darwin area

In this Schedule, the *Darwin area* is the area:

- (a) located in Zone 52 of the Australian Map Grid; and
- (b) bounded by the line:
 - (i) starting at easting 662841 and northing 8590035 (the *starting point*); and
 - (ii) proceeding in a straight line to easting 744293 and northing 8589447; and
 - (iii) proceeding in a straight line to easting 744992 and northing 8672441; and
 - (iv) proceeding in a straight line to easting 663306 and northing 8672997; and
 - (v) proceeding in a straight line to the starting point.