



Radiocommunications (Transmitter Licence Tax) Determination 2015

made under subsection 7(1) of the

Radiocommunications (Transmitter Licence Tax) Act 1983.

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About this compilation

This compilation

This is a compilation of the *Radiocommunications (Transmitter Licence Tax) Determination 2015* that shows the text of the law as amended and in force on 2 July 2022 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Federal Register of Legislation (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Federal Register of Legislation for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Federal Register of Legislation for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1 — Preliminary

1.1 Name of Determination

This Determination is the *Radiocommunications (Transmitter Licence Tax) Determination 2015*.

1.3 Definitions—the Dictionary

- (1) Unless the contrary intention appears, the definitions in the dictionary at the end of this Determination of terms and expressions apply to each use of the terms or expressions in this Determination.
- (2) The dictionary is part of this Determination.

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*.

Part 2 — Working out transmitter licence tax

2.1 Using Schedules 1, 2 and 3

- (1) Schedule 1 sets out the area densities to be used in working out transmitter licence tax.
- (2) Schedule 2 explains:
 - (a) the annual amounts that are used to work out transmitter licence tax; and
 - (b) in Part 3A – the amount of transmitter licence tax.

Note 1: Each Part of Schedule 2 identifies the types of transmitter licences to which transmitter licence tax applies.

Note 2: The annual amount of tax is the amount of tax usually payable for 1 spectrum access authorised under a licence for 1 year. However, the amount may be modified to reflect factors such as the period of the licence, the power of the transmitter and whether the licensee is an eligible person.

- (3) Schedule 3 explains how to use the annual amounts to work out the amount of transmitter licence tax for a particular licence period.

2.2 Working out tax

To work out an amount of transmitter licence tax:

- (a) identify the Part of Schedule 2 that applies to the type of licence; and
- (b) follow the instructions in that Part to work out:
 - (i) the annual amount for each spectrum access under the licence; or
 - (ii) the annual amount of transmitter licence tax for the licence; or
 - (iii) the amount of transmitter licence tax for the licence; and
- (c) if the annual amount is worked out for each spectrum access under the licence, use Schedule 3 to work out the amount of transmitter licence tax for the licence.

Note: Item 102 of Schedule 3 sets out arrangements to round amounts of transmitter licence tax under that Schedule.