

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

Radiocommunications Taxes Collection Bill 1983

EXPLANATORY MEMORANDUM

(Circulated by the Minister for Communications, the  
Honourable Michael Duffy, MP)

## Radiocommunications Taxes Collection Bill 1983

### Outline of the Bill

Because of the constitutional requirement that laws imposing taxation shall deal only with the imposition of taxation and only with one subject of taxation, there are five Bills each of which imposes a particular tax, and one Bill dealing with matters other than the imposition of the five taxes, to give effect to the taxation provisions of the general scheme of the Radiocommunications Bill 1983.

The Radiocommunications Taxes Collection Bill 1983 provides for the collection of the taxes imposed by the -

1. Radiocommunications (Frequency Reservation Certificate Tax) Bill 1983
2. Radiocommunications (Receiver Licence Tax) Bill 1983
3. Radiocommunications (Temporary Permit Tax) Bill 1983
4. Radiocommunications (Test Permit Tax) Bill 1983
5. Radiocommunications (Transmitter Licence Tax) Bill 1983

The Radiocommunications Bill 1983 provides for frequency reservation certificates, receiver licences, temporary permits, test permits and transmitter licences, each of which is taxed by the above Bills.

## NOTES ON THE CLAUSES OF THE BILL

### Clause 1 - Short title

Citation

### Clause 2 - Commencement

Clause 2 provides that this Act shall come into operation on the same date as the general scheme of the Radiocommunications Act 1983, the "commencing date".

### Clause 3 - Incorporation of Radiocommunications Act

Clause 3 provides that the Radiocommunications Act 1983 is incorporated and shall be read as one with this Act.

### Clause 4 - Interpretation

Clause 4 defines certain words and phrases in this Act.

### Clause 5 - Applications of Radiocommunications Act

Clause 5 provides that sections 4 and 6 of the Radiocommunications Act 1983 apply in like manner as in that Act. Section 4 binds the Crown and section 6 applies the Act to all Territories and to certain persons outside Australia.

### Clause 6 - By whom tax payable

Clause 6 provides that a tax on the grant of a licence, a permit or a certificate is payable by the holder of it.

### Clause 7 - Time of payment

Clause 7 provides that the tax imposed on the grant of a licence, a permit or a certificate is payable on the grant.

### Clause 8 - Exemptions from tax

Clause 8 provides that the regulations may exempt persons included in specified classes from the payment of tax.

### Clause 9 - Statutory corporations to be subject to tax

Clause 9 provides that notwithstanding any existing law of the Commonwealth, but subject to any regulations under Section 8, a statutory corporation of the Commonwealth or Territory is subject to tax.

### Clause 10 - Transitional

Clause 10 provides that where a licence, a permit or a certificate is granted and expires before the commencing date no tax is payable, but, despite section 7, where the licence, etc, is granted before the commencing date, the tax is payable on the commencing date.

### Clause 11 - Regulations

Clause 11 provides that the Governor-General may make regulations with respect to matters under the Act.

