

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

RADIOCOMMUNICATIONS (FREQUENCY RESERVATION CERTIFICATE
TAX) BILL 1983

EXPLANATORY MEMORANDUM

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

RADIOCOMMUNICATIONS (FREQUENCY RESERVATION CERTIFICATE TAX)

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 Radiocommunicaitons 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, etc

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 - Collection Act

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

Clause 4 - Interpretation

Clause 4 provides that in this Act, unless the contrary intention appears, "tax" means the tax imposed by this Act.

Clause 5 - Application 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 - Imposition of tax

Clause 6 imposes the tax.

Clause 7 - Amount of tax

Clause 7 provides that the amount of tax shall be determined by the regulations. Different amounts may be prescribed in respect of different classes of persons or thing.

Clause 8 - Transitional

Clause 8 provides that where an authority in respect of this tax is granted before commencing date, the amount of tax imposed on that grant shall be ascertained in accordance with a formula.

Clause 9 - Regulations

Clause 9 provides that the Governor-General may make regulations with respect to matters under the Act.

