

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 22 September 1983

(*Minister for Communications*)

A BILL

FOR

An Act to impose a tax on the grant of a test permit under the *Radiocommunications Act 1983*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title

5 **1.** This Act may be cited as the *Radiocommunications (Test Permit Tax) Act 1983*.

Commencement

2. This Act shall come into operation on the date fixed for the purposes of sub-section 2 (1) of the *Radiocommunications Act 1983*.

Collection Act

10 **3.** The *Radiocommunications Taxes Collection Act 1983* is incorporated and shall be read as one with this Act.

Interpretation

15 **4.** In this Act—
“tax” means the tax imposed by this Act;
“test permit” means a test permit that specifies a day as the day of expiration of the permit.

Application of Radiocommunications Act

5. Sections 4 and 6 of the *Radiocommunications Act 1983* apply in relation to this Act in like manner as they apply in relation to that Act.

Imposition of tax

6. Tax is imposed on the grant of a test permit. 5

Amount of tax

7. (1) The amount of tax in respect of the grant of a test permit is such amount as is ascertained in accordance with the regulations.

(2) For the purposes of sub-section (1), different amounts of tax may be prescribed in respect of test permits included in different classes of test permits or in respect of persons included in different classes of persons, or both. 10

Transitional

8. Notwithstanding anything in section 7, where a test permit is granted before the date fixed for the purposes of sub-section 2 (2) of the *Radiocommunications Act 1983* (in this section referred to as the "commencing date"), the amount of the tax imposed on that grant is an amount ascertained in accordance with the formula— 15

$$\frac{ab}{c}$$

where— 20

- a is the amount that, but for this section, would be the amount of that tax;
- b is the number of days after the commencing date and before the day specified in the permit as the day of expiration of the permit; and
- c is the number of days after the day on which the permit is granted and before the day so specified. 25

Regulations

9. The Governor-General may make regulations for the purposes of section 7.