

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time

*(Communications and the Arts)*

## **A BILL**

**FOR**

### **An Act to amend the *Radiocommunications Taxes Collection Act 1983***

The Parliament of Australia enacts:

**Short title etc.**

**1.(1)** This Act may be cited as the *Radiocommunications Taxes Collection Amendment Act 1994*.

*Radiocommunications Taxes Collection  
Amendment No. , 1994*

(2) In this Act, “**Principal Act**” means the *Radiocommunications Taxes Collection Act 1983*<sup>1</sup>.

**Commencement**

2.(1) Subject to subsection (2), this Act commences on a day to be fixed by Proclamation.

(2) If this Act does not commence within the period of 6 months beginning on the day on which this Act receives the Royal Assent, it commences on the first day after the end of that period.

**Amendments**

3. The Principal Act is amended as set out in the Schedule.

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**SCHEDULE**

Section 3

**AMENDMENTS OF THE RADIOCOMMUNICATIONS TAXES  
COLLECTION ACT 1983**

**1. Section 6:**

After “issue” insert “, the anniversary of the issue or the holding”.

**2. Section 7:**

Repeal the section, substitute:

**Time of payment**

“7.(1) The tax imposed on the issue of an instrument is payable on the issue of the instrument.

“(2) The tax imposed on the anniversary of the issue of an instrument is payable on that day.

“(3) The tax imposed on the holding of an instrument on the anniversary of the issue of the instrument is payable on that day.

“(4) The tax imposed on the holding of an instrument 60 days after the anniversary of the issue of the instrument is payable on the day after the end of that period.

**Unpaid tax penalty determinations**

“7A.(1) The SMA may make determinations in writing for, and in relation to, the penalty payable by the holder of an instrument to the Commonwealth in relation to tax that remains unpaid after the due day.

“(2) A determination under subsection (1) is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.”.

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**NOTE**

1. No. 133, 1983, as amended. For previous amendments, see No. 145, 1992.



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