



## Radiocommunications (Receiver Licence Tax) Amendment Bill 2004

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Law and Bills Digest Section

### Contents

Background .....	2
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## **Radiocommunications (Receiver Licence Tax) Amendment Bill 2004**

**Date Introduced:** 2 December 2004

**House:** House of Representatives

**Portfolio:** Communications, Information Technology and the Arts

**Commencement:** At the same time as the proposed Australian Communications and Media Authority is established.

### **Background**

This Bill is one of a package of ten bills that merge the Australian Broadcasting Authority and the Australian Communications Authority into the proposed Australian Communications and Media Authority.

Section 55 of the Constitution provides that:

Laws imposing taxation shall deal only with the imposition of taxation, and any provision therein dealing with any other matter shall be of no effect.

Laws imposing taxation, except laws imposing duties of customs or of excise, shall deal with one subject of taxation only; but laws imposing duties of customs shall deal with duties of customs only, and laws imposing duties of excise shall deal with duties of excise only.

As a tax bill, this Bill, which amends the *Radiocommunications (Receiver Licence Tax) Act 1983* to replace references to the Australian Communications Authority (ACA) with references to the Australian Communications and Media Authority, and provides for the continuing effect of notices given to the ACA and determinations made by the ACA, is required to be separate from the Australian Communications and Media Authority Bill 2004.

For further background on this Bill, please refer to [Bills Digest 2004–05 No. 78](#), on the Australian Communications and Media Authority Bill 2004.

#### ***Warning:***

*This Digest was prepared for debate. It reflects the legislation as introduced and does not canvass subsequent amendments.*

*This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.*

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