

# **Spectrum licence tax**

## Updating the EME component for 2025–26

### Consultation paper

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# Spectrum licence tax updates

We are proposing to amend the [Radiocommunications \(Spectrum Licence Tax\) Determination 2021](#) (the SLT determination). We want to update the total annual EME Component from \$2,090,532 to \$2,134,433.17, in line with the annual growth rate of the Consumer Price Index (CPI) to the June 2025 quarter of 2.1%.

This update is being proposed in compliance with the [Australian Communications and Media Authority \(Modifications to Apparatus and Spectrum Licences\) Taxes Direction 2020](#). The direction requires that we annually increase the total annual EME component in 2023–24 and subsequent financial years by a factor that must not exceed the annual CPI growth rate for the reference period of June for the applicable year.

## Spectrum licence tax overview

Spectrum licence tax (SLT) is imposed by the [Radiocommunications \(Spectrum Licence Tax\) Act 1997](#) on the holding of spectrum licences on 11 October each year. The ACMA determines the amount of SLT imposed on the holding of spectrum licences in the SLT determination.

SLT amounts consist of 2 components:

- The **main component**, which covers all spectrum licences, helps us recover the indirect costs of spectrum management activities such as international coordination, domestic planning, interference investigation and policy development from spectrum licensees.
- The **EME component**, which covers only ‘designated spectrum licences’, recovers costs related to the Commonwealth Government’s electromagnetic energy (EME) program in accordance with the direction.<sup>1</sup>

We introduced the EME component of SLT for the 2020–21 financial year, after the direction was made in May 2020. The EME component consists of a total amount to be imposed (referred to as the ‘total annual EME component’ in the SLT Determination). The EME component for an individual designated spectrum licence is calculated by multiplying the total annual EME component by the percentage derived from that licence’s main component proportion of the total main component for all designated spectrum licences.

Find out more about the [calculation of spectrum licence tax](#).

## The EME program funding

In prior consultations, stakeholders have requested more information about how the EME component has financed the EME program. Funding for the EME program is split across the Australian Radiation Protection and Nuclear Safety Agency (ARPANSA), and the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department). The expenses of the program include administrative and delivery costs for the program such as development and implementation of communications activities,

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<sup>1</sup> Designated spectrum licences include all spectrum licences except for spectrum licences held by government entities, spectrum licences that have a condition that requires the licensed spectrum to be used only for the provision of a television outside broadcast service, and spectrum licences that have a condition that requires the licensed spectrum to be used only for the provision of rail safety, rail operations or rail control.

research and scientific expertise, enforcement of regulatory settings and staffing. To date, over 100 communications resources and examples have been [prepared by the department](#).

Similarly, ARPANSA has undertaken or funded [EME research](#) and also provided information to the public on EME and health through various communication channels, including ARPANSA's [Talk to a Scientist Program](#).

## **Indexation of the EME component**

To comply with the direction, we were required to impose SLT amounts that included a total annual EME component of no more than \$2.6 million for the first 3 financial years of operation (2020–2021 to 2022–23).<sup>2</sup>

In 2023–24 and each subsequent financial year, the direction requires us to impose SLT amounts that include a total annual EME Component of \$1.9 million, increased annually by a factor that must not exceed the annual CPI growth rate for the reference period of June for the applicable year.<sup>3</sup>

The annual CPI growth rate to the June 2025 quarter is 2.1%, which means the annual factor to be applied is 1.021.<sup>4</sup> When multiplying the previous year's (2024–25) total annual EME component of \$2,090,532 by the annual factor of 1.021, we find that the total annual EME component for the 2025–26 financial year should be no greater than \$2,134,433.17.

We are therefore proposing to amend the SLT determination to make the total annual EME component \$2,134,433.17.

## **Proposed timing**

The direction requires that amendments to the SLT Determination for changes to the total annual EME component be made no later than 20 days before the holding date of 11 October each year. This means that the SLT determination must be amended no later than 21 September 2025 for the 2025–26 financial year.

Subject to feedback received for this consultation, we plan to make any changes before 21 September 2025, and as soon as practicable after this consultation ends.

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<sup>2</sup> The use of the term 'no more than' is described in the [explanatory statement](#) of the direction as enabling 'the ACMA to calculate and bill the tax liability closest to the target amount without being in breach of the Direction, should the exact target figure not be collected'. It is not intended to provide discretion to the ACMA to decrease the total annual EME component.

<sup>3</sup> See subsections 6(1) and 6(2) of the direction.

<sup>4</sup> The increase is based on the 'All Groups CPI' for Australia from the June 2024 quarter (138.8) to the June 2025 quarter (141.7), as published by the [Australian Bureau of Statistics](#).

# Invitation to comment

## Making a submission

We invite comments on the issues set out in this consultation paper.

- [Online submissions](#) can be made by uploading a document. Submissions in PDF, Microsoft Word or Rich Text Format are preferred.
- Submissions by post can be sent to:  
The Manager  
Economics Advisory Section  
Australian Communications and Media Authority  
PO Box 12112 Law Courts  
Melbourne VIC 8010

The closing date for submissions is **COB, Thursday 21 August 2025**.

Consultation enquiries can be emailed to [spectrumpricing@acma.gov.au](mailto:spectrumpricing@acma.gov.au).

## Publication of submissions

We publish submissions on our website, including personal information (such as names and contact details), except for information that you have claimed (and we have accepted) is confidential.

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