

Spectrum licence tax

Updating the EME Component for 2026–27

Consultation paper

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Spectrum licence tax updates

We are proposing to amend the [Radiocommunications \(Spectrum Licence Tax\) Determination 2021](#) (SLT Determination) to update the total annual Electromagnetic Energy (EME) Component from \$2,134,433.17 to \$2,217,676.06, in line with the annual growth rate of the Consumer Price Index (CPI) to the June 2026 quarter of 3.9%.

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). Under this instrument, we must increase the total annual EME Component in 2023–24 and subsequent financial years by a factor that does not exceed annual CPI growth for the applicable June reference period.

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.

The SLT consists of 2 components:

- **The Main Component:** helps the ACMA recover the indirect costs of spectrum management activities, such as international coordination, domestic planning, interference investigation and policy development from spectrum licensees. This component applies to all spectrum licences.
- **The EME Component:** supports costs related to the Australian Government's EME Program in accordance with the direction. This component only applies to 'designated spectrum licences' (that is, all spectrum licences except for licences used for rail safety or television outside broadcast services, and those held by Commonwealth departments and agencies).

The ACMA 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), which must be indexed each year. The indexation has the effect of maintaining EME Program funding in real terms and allows the Australian Government to continue its ongoing EME Program activities.

The EME Component for an individual designated spectrum licence is calculated by multiplying the total annual EME Component by that licence's Main Component percentage contribution of the total Main Component for all designated spectrum licences.

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

The EME Program

The Australian Government recognises that some members of the public are concerned about the potential health effects of EME associated with telecommunications facilities and devices. The government has run an EME Program since 1997 to provide information to the public, enable Australia to engage with international experts, and fund research into health

issues associated with mobile phones, mobile phone base stations and other communications devices and equipment. In recognition of renewed concerns about EME from new and emerging communications technology, the Australian Government announced in December 2019 that it was enhancing the EME Program, funded via the EME Component of the SLT.

Funds collected from the EME Component of spectrum licence tax support the Australian Government's EME Program. This program is delivered by the Australian Radiation Protection and Nuclear Safety Agency (ARPANSA) and the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the Department), and supports a coordinated, evidence-based approach to EME research, standards development and public communication.

ARPANSA's EME work program

ARPANSA is the Australian Government's primary authority on radiation protection and plays a central role in the EME Program. [Its activities](#) include:

- developing and maintaining EME safety standards and measurement methodologies
- conducting and supporting research on EME and health
- continually assessing community exposure levels
- engaging with international expert bodies such as the World Health Organisation
- communicating risk to the Australian community
- addressing misinformation.

These activities are intended to ensure that regulatory settings remain grounded in current scientific evidence and that the Australian community has access to clear and evidence-based information about EME.

ARPANSA allocates approximately 50% of its program funding to [research collaboration](#), supporting both domestic and international studies to ensure Australian standards and advice reflect the latest scientific evidence. Ongoing investment across research, standards development and communication is necessary to maintain Australia's technical expertise and capability in this area.

The Department's EME work program

The Department is responsible for broader program delivery including policy development, coordination and implementation of national communication initiatives. This includes:

- designing and delivering public information campaigns
- engaging with stakeholders
- supporting informed community understanding and confidence in EME regulatory arrangements.

The Department delivers an annual information campaign to provide reassurance on the research, regulation and safety of EME from telecommunications. This includes the development and implementation of targeted communication and media activities aligned with the deployment of telecommunications infrastructure in communities.

The delivery of the information campaign includes:

- market research

- performance monitoring and engagement analysis
- the development and implementation of communication activities and products, such as informational resources, social media strategies and participation in events.

The Department's [EME Program](#) activities complement ARPANSA's scientific and technical role by ensuring that research findings and safety standards are incorporated into accessible public information and policy settings.

Indexation of the EME Component

To comply with the direction, the ACMA was 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 (2020–21 to 2022–23).¹ 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.² The indexation has the effect of maintaining the EME Program funding in real terms.

The annual CPI growth rate to the June 2026 quarter is 3.9%, which means the annual factor to be applied is 1.039 as we are rounding the indexation factor down to 1 decimal place.³ When multiplying the previous year's (2025–26) total annual EME Component of \$2,134,433.17 by the annual factor of 1.039, we find that the total annual EME Component for the 2026–27 financial year should be no greater than \$2,217,676.06.

We are therefore proposing to amend the SLT Determination to make the total annual EME Component \$2,217,676.06.

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 2026 for the 2026–27 financial year.

Subject to feedback received for this consultation, we plan to make any changes before 21 September 2026, and as soon as practicable after this consultation ends.

¹ 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'.

² See subsections 6(1) and 6(2) of the direction.

³ The increase is based on the 'All Groups CPI' for Australia from the June 2025 quarter (98.43) to the June 2026 quarter (102.31), as published by the Australian Bureau of Statistics (ABS) on its [website](#). Note that since November 2025, the ABS has published complete [monthly](#) CPI figures as the 'headline' CPI figures that is published and widely reported. Quarterly CPI figures also continue to be published, but they are derived from the monthly data (e.g. the June 2026 quarterly CPI figure reflects the average of the April 2026, May 2026 and June 2026 monthly CPI figures). We continue to use quarterly figures for the EME Component indexation, consistent with the approach taken when the direction was made. However, we have rounded down to maintain alignment with the direction, which states the indexation factor 'must not exceed' the factor published by the ABS for CPI.

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, Monday 24 August 2026**.

Consultation enquiries can be emailed to spectrumpricing@acma.gov.au.

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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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