

Annual population-based updates to apparatus licence taxes

Consultation paper

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Executive summary

We propose to undertake the annual update to apparatus licence taxes (ALT) using the geography-specific, population-based methodology first detailed in our 2023 consultation on [proposed changes to apparatus licence pricing structures](#). We normally implement ALT updates each year to reflect changes in demand.

Based on the latest available Australian Bureau of Statistics (ABS) 'Population estimates by significant urban areas' data, the proposed tax increases for different density areas include:

- 1.54% for Australia-wide
- 1.58% for high density
- 2.22% for medium density
- 0.99% for low density
- 1.26% for remote density

Apparatus licence types that do not align with the standard density area pricing formula will be indexed by geography-specific population.

We propose the updates apply from 5 April 2027.

Proposed adjustments to apparatus licence tax rates

Most apparatus licence tax rates are derived using a formula that includes a ‘normalisation factor’ (see Appendix C of the [Apparatus licence fee schedule](#)), which converts relative spectrum values into a dollar figure. The population-based methodology updates 5 different normalisation factors – one for each density area. Each normalisation factor is updated based on the collective population change of its specific density area.

Consistent with previous years, the annual population-based updates will be calculated by:

- Using the ABS dataset ‘Population estimates by significant urban areas’ (see ‘Dataset information’ section below) to track annual changes in area-specific populations.
- Adjusting each normalisation factor by changes in specific population growth for each density area so that apparatus licence tax increases are based on population growth in the geographic density area in which the device is located.
- Adjusting harmonised government spectrum area (HGSA) licence tax rates by state population growth.
- Adjusting high power open narrowcasting (HPON) licence tax rates by local city population growth.
- Increasing the minimum tax based on Australia-wide population growth.
- Maintaining \$/MHz/pop tax rates at current levels, noting that total amounts of tax will later increase due to population figures being updated for the new Census data.

The proposed adjustments would be incorporated into the [Radiocommunications \(Transmitter Licence Tax\) Determination 2025](#) and [Radiocommunications \(Receiver Licence Tax\) Determination 2025](#), and take effect from 5 April 2027.

Dataset information

Significant Urban Areas (SUAs) are a geographic statistical construct of the ABS that divide the population of Australia into urban centres or groups of urban centres. The ABS classifies the Australian population as belonging to one of 111 SUAs. You can find [further information about SUAs](#) on the ABS website.

The dataset we use to generate the new tax figures is the ABS’s ‘Population estimates by LGA, Significant Urban Area, Remoteness Area and electoral division, 2001 to 2025’, which can be found and downloaded on the ABS website. We plan to make annual adjustments using the latest dataset, which was released on 31 March 2026.

Annual adjustments to the normalisation factor for a particular density area will take into account population changes in the SUAs that fall within that density area.

New normalisation factors

We use estimated population growth in SUAs to adjust normalisation factors for each density area. The current normalisation factors and the proposed new normalisation factors (to come into effect from 5 April 2027) used in our calculations are as follows.

Table 1: New normalisation figures

Area	Current normalisation factor	New normalisation factor	Percentage change ¹
Australia-wide	0.29835390482468	0.302953949671627	1.54%
High density	0.30109807212930	0.305863833688881	1.58%
Medium density	0.30104385441297	0.307713912357982	2.22%
Low density	0.29215641601005	0.295059059966787	0.99%
Remote density	0.29157698240102	0.295239718383245	1.26%

We propose to use these new factors to calculate the tax rates for apparatus licences, where the rates depend on the density area.

New harmonised government spectrum area licence tax rates

The HGSA licence tax rates are updated based on state population growth, which are outlined in the table below.

Table 2: Proposed updates to HSGA licence tax rates

Area	Proposed increase (%)
Australia Capital Territory	2.04%
New South Wales	1.33%
Northern Territory	3.72%
Queensland	1.54%
South Australia	1.31%
Tasmania	0.13%
Victoria	1.38%
Western Australia	2.67%

New HPON licence tax rates

We intend to use estimated population growth in SUAs in areas where HPON licences are issued (HPON areas), to update the HPON licence tax amounts. The only exception is HPON licences that are subject to minimum tax. These are proposed to be increased based on Australia-wide population growth, which may exceed the population growth that would inform increases in for specific HPON areas. The proposed HPON licence tax rates will be based on the percentage increases in the following table.

¹ Rounded to 2 digits.

Table 3: Proposed updates to HPON licence tax rates²

Area	FM/TV HPON licence tax rate increase	AM HPON licence tax rate increase
Melbourne	1.58%	1.58%
Sydney	1.49%	1.49%
Brisbane	1.91%	1.91%
Perth	2.84%	2.84%
Adelaide	1.49%	1.49%
Gold Coast – Tweed Heads	1.42%	1.42%
Newcastle – Maitland	1.42%	1.42%
Canberra – Queanbeyan	2.04%	2.04%
Sunshine Coast	1.62%	1.62%
Central Coast	0.84%	0.84%
Wollongong	1.28%	1.28%
Geelong	1.77%	1.77%
Hobart	0.06%	1.54%
Townsville	0.63%	1.54%
Cairns	0.57%	1.54%
Elsewhere	1.54%	1.54%

Assigned licences subject to a fixed annual tax and non-assigned licences

Assigned licences subject to a fixed annual tax and non-assigned licences are proposed to be adjusted by the Australia-wide population growth rate of 1.54%.

Licences with tax rates based on population

Licences with tax rates based on population (e.g. \$/MHz/pop tax rates for PMTS Class B licences) will remain unchanged, as the amounts generated by these tax rates are effectively updated when new Census population data becomes available.

² Some HPON rates in Hobart, Townsville, Cairns and 'Elsewhere' are below the threshold for minimum tax, so they have been adjusted in line with the Australia-wide population growth rate to remain at minimum tax.

Minimum tax

We propose to increase the minimum tax amount from \$43.73 to \$44.40, in line with Australia-wide population growth rate of 1.54%.

Question 1

Do you have any comments on the proposed population-based tax updates?

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 13112 Law Courts
Melbourne Victoria 8010

The closing date for submissions is **COB, Monday 16 November 2026**.

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

Publication of submissions

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