**DEPARTURE TAX ACT 1978**

**No. 118 of 1978**

An Act to impose a tax in respect of the departure of persons from Australia.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

**Short title**

**1.** This Act may be cited as the *Departure Tax Act* 1978.

**Commencement**

**2.** This Act shall come into operation on a date to be fixed by Proclamation.

**Collection Act to be read with this Act**

**3.** The *Departure Tax Collection Act* 1978 shall be read as one with this Act.

**Interpretation**

**4.** (1) For the purposes of this Act, the departure of a person from Australia for an external Territory shall, if the person is not ordinarily resident in that Territory and intends, at the time of his departure from Australia, to depart from that Territory for a country other than Australia within a period of 3 months after his departure from Australia, be deemed to be a departure of the person from Australia for another country.

(2) For the purposes of this Act (including sub-section (1)), the departure of a person from Australia for another country shall, if the person intends, at the time of his departure from Australia, to depart from that country for an external Territory within a period of 7 days after his departure from Australia, be deemed to be a departure of the person from Australia for that external Territory.

**Imposition of tax**

**5.** Tax is imposed in respect of the departure, after the commencement of this Act, of a person from Australia for another country, whether or not the person intends to return to Australia.

**Rate of tax**

**6.** The rate of tax imposed by this Act in respect of the departure of a person from Australia is $10.