



# Departure Tax Collection Amendment Act 1981

No. 132 of 1981

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**An Act to amend the *Departure Tax Collection Act 1978*, and  
for related purposes**

[Assented to 30 September 1981]

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

**Short title, &c.**

1. (1) This Act may be cited as the *Departure Tax Collection Amendment Act 1981*.

(2) The *Departure Tax Collection Act 1978*<sup>1</sup> is in this Act referred to as the Principal Act.

**Commencement**

2. This Act shall come into operation on 1 October 1981.

**Persons exempt from tax**

3. Section 5 of the Principal Act is amended by omitting paragraph (1) (a) and substituting the following paragraph:

“(a) a person who is not 12 years of age, that is to say, the 12th anniversary of whose birth has not occurred;”.

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**Application**

**4.** The amendment of the Principal Act made by this Act applies in relation to the departure from Australia of a person on or after 1 October 1981.

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**NOTE**

1. No. 119, 1978.