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**Departure Tax Collection Amendment Act 1981**

**No. 132 of 1981**

**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* 19781 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;”.

**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.

**NOTE**

1. No. 119, 1978.