



Departure Tax Collection Amendment Act 1988

No. 48 of 1988

An Act to amend the *Departure Tax Collection Act 1978*

[Assented to 15 June 1988]

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

Short title etc.

1. (1) This Act may be cited as the *Departure Tax Collection Amendment Act 1988*.

(2) In this Act, "Principal Act" means the *Departure Tax Collection Act 1978*¹.

Commencement

2. This Act commences on 1 July 1988.

Interpretation

3. Section 3 of the Principal Act is amended by omitting the definitions of "aerial work operation", "charter operation", "international air operator", "international airport", "international flight", "master" and "private operation".

Tax stamps and exemption stamps

4. Section 11 of the Principal Act is amended:

- (a) by omitting from paragraphs (1) (aa), (ab), (ac), (ad) and (c) “international air operators or other bodies or persons” and substituting “approved agents”;
- (b) by omitting from paragraph (1) (b) “international air operators or by other bodies or persons” and substituting “by approved agents”;
- (c) by omitting from paragraphs (3) (a), (b), (c) and (d) “international air operators or other bodies or persons” and substituting “approved agents”.

Repeal of sections 11A, 11B and 11C

5. Sections 11A, 11B and 11C of the Principal Act are repealed.

Regulations

6. Section 15 of the Principal Act is amended:

- (a) by omitting from paragraph (a) “and” (last occurring);
- (b) by inserting after paragraph (a) the following paragraph:
 - “(aa) making provision for and in relation to the appointment of bodies or persons as approved agents; and”.

NOTE

- 1. No. 119, 1978, as amended. For previous amendments, see No. 132, 1981; and No. 38, 1986.

[*Minister's second reading speech made in—
House of Representatives on 25 May 1988
Senate on 30 May 1988*]