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**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**5.** Sections 11a, 11b and 11c of the Principal Act are repealed.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*]