



Departure Tax Amendment Act 1991

No. 77 of 1991

An Act to amend the *Departure Tax Act 1978*

[Assented to 25 June 1991]

The Parliament of Australia enacts:

Short title etc.

1. (1) This Act may be cited as the *Departure Tax Amendment Act 1991*.

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

Commencement

2. This Act commences on 1 August 1991.

Rate of tax

3. Section 6 of the Principal Act is amended by omitting “\$10” and substituting “\$20”.

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Application of amendment

4. The amendment of the Principal Act made by this Act applies in relation to the departure of a person from Australia on or after 1 August 1991.

NOTE

1. No. 118, 1978, as amended. For previous amendments, see No. 131, 1981 and No. 47, 1988.

*[Minister's second reading speech made in—
House of Representatives on 8 May 1991
Senate on 19 June 1991]*