

**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”.

**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*]