



Departure Tax Amendment Act 1993

No. 96 of 1993

An Act to amend the *Departure Tax Act 1978*

[Assented to 22 December 1993]

The Parliament of Australia enacts:

Short title etc.

- 1.(1) This Act may be cited as the *Departure Tax Amendment Act 1993*.
- (2) In this Act, “**Principal Act**” means the *Departure Tax Act 1978*¹.

5 Commencement

2. This Act commences on 1 January 1994.

Rate of tax

3. Section 6 of the Principal Act is amended by omitting “\$20” and substituting “\$25”.

10 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 January 1994.

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NOTE

1. No. 118, 1978, as amended. For previous amendments, see No. 131, 1981; No. 47, 1988; and No. 77, 1991.

*[Minister's second reading speech made in—
House of Representatives on 31 August 1993
Senate on 28 October 1993]*