



Departure Tax Collection Amendment Act 1994

No. 159 of 1994

An Act to amend the *Departure Tax Collection Act 1978*, and for related purposes

The Parliament of Australia enacts:

[Assented to 16 December 1994]

Short title etc.

1.(1) This Act may be cited as the *Departure Tax Collection Amendment Act 1994*.

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

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

Objects

3. The objects of this Act, together with the *Departure Tax Amendment Act 1994* are:

- (a) to change the name of the departure tax to the passenger movement charge; and
- (b) to increase the rate of the charge from \$25 to \$27.

Amendment of long title

4. The title of the Principal Act is amended by omitting “**taxation**” and substituting “**charge**”.

Short title

5. Section 1 of the Principal Act is amended by omitting “*Departure Tax*” and substituting “*Passenger Movement Charge*”.

Interpretation

6. Section 3 of the Principal Act is amended:

- (a) by omitting “tax” from the definition of “exemption stamp” and substituting “charge”;
- (b) by omitting “tax” from the definition of “exempt passenger” and substituting “charge”;
- (c) by omitting “tax” from the definition of “refund” and substituting “charge”;
- (d) by omitting the definition of “tax”;
- (e) by omitting the definition of “tax stamp”;
- (f) by inserting the following definitions:
 - “‘**charge**’ means the charge, called ‘passenger movement charge’, imposed by the *Passenger Movement Charge Act 1978*;
 - ‘**charge stamp**’ means a charge stamp issued under this Act;”.

Persons exempt from passenger movement charge

7. Section 5 of the Principal Act is amended by omitting from subsection (1) “Tax” and substituting “Charge”.

Liability to pay passenger movement charge

8. Section 6 of the Principal Act is amended:

- (a) by omitting from subsection (1) “Tax” and substituting “Charge”;
- (b) by omitting from subsections (2) and (3) “tax” and substituting “charge”;
- (c) by omitting from subsection (2) “\$100” and substituting “1 penalty unit”.

Powers of authorised officers

9. Section 7 of the Principal Act is amended by omitting from paragraph (1)(b) and subsection (2) “tax” and substituting “charge”.

Offences

10. Section 8 of the Principal Act is amended:

- (a) by omitting from subsection (1) “\$100” and substituting “1 penalty unit”;
- (b) by omitting from subsections (2) and (3) “\$500” and substituting “5 penalty units”;
- (c) by omitting from subsection (4) “\$1000” and substituting “10 penalty units”.

Refunds of passenger movement charge

11. Section 9 of the Principal Act is amended:

- (a) by omitting from subsection (1) “tax” (wherever occurring) and substituting “charge”;
- (b) by omitting from subsection (2) “tax” and substituting “charge”;
- (c) by omitting from subsection (3) “\$500” and substituting “5 penalty units”.

Special arrangements for payment of passenger movement charge

12. Section 10 of the Principal Act is amended:

- (a) by omitting from subsections (1) and (2) “tax” and substituting “charge”;
- (b) by adding at the end the following subsection:
 - “(4) In spite of anything in this section, the Minister must not make an arrangement under this section that is to apply in respect of the departure from Australia, before 1 July 1995, of any person on an international flight.”.

Charge stamps and exemption stamps

13. Section 11 of the Principal Act is amended:

- (a) by omitting from subsection (1) “tax” (wherever occurring) and substituting “charge”;
- (b) by omitting from subsection (2) “tax” and substituting “charge”.

Recovery of passenger movement charge

14. Section 12 of the Principal Act is amended:

- (a) by omitting “Tax” and substituting “Charge”;
- (b) by omitting “tax” and substituting “charge”.

Averment

15. Section 13 of the Principal Act is amended by omitting from subsection (1) “tax” and substituting “charge”.

Regulations

16. Section 15 of the Principal Act is amended by omitting “\$500” and substituting “5 penalty units”.

Consequential amendment of the *Fringe Benefits Tax Assessment Act 1986*

17. The *Fringe Benefits Tax Assessment Act 1986* is amended as set out in the Schedule.

Application of amendments

18.(1) Subject to this section, the amendments made by this Act apply to departures from Australia that occur on or after 1 January 1995.

(2) Despite the amendments made by this Act, the Principal Act continues to apply in relation to refunds of tax where the tax was paid under the Principal Act.

Transitional—section 10 arrangements

19. If, apart from the amendments made by this Act, an arrangement under section 10 of the Principal Act made before 1 January 1995 would have applied in respect of tax in relation to persons departing Australia on or after that day, the arrangement applies instead in respect of charge in relation to persons so departing.

Transitional—tax stamps

20. If any tax stamp has been issued, or supplied to an approved agent, before 1 January 1995 and has not been produced for the purpose of payment of tax in relation to a departure from Australia occurring before that date, then, on and after that date the regulations apply to the tax stamp as if it were a charge stamp.

SCHEDULE

Section 17

**AMENDMENT OF THE FRINGE BENEFITS TAX ASSESSMENT
ACT 1986**

Paragraph 142A(1)(a):

After “departure tax,” insert “passenger movement charge,”.

Subparagraph 143(3)(c)(iv):

After “departure tax” insert “, passenger movement charge,”.

Sub-subparagraph 143C(1)(p)(i)(D):

After “departure tax” insert “, passenger movement charge”.

NOTE

Departure Tax Collection Act 1978

1. No. 119, 1978, as amended. For previous amendments, see No. 132, 1981; No. 38, 1986; No. 48, 1988; No. 59, 1989; No. 104, 1992; and No. 60, 1994.

[*Minister's second reading speech made in—
House of Representatives on 21 September 1994
Senate on 22 September 1994*]