

1990-91

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time, 8 May 1991

*(Minister for Land Transport)*

**A BILL**

FOR

**An Act to amend the *Departure Tax Act 1978***

The Parliament of Australia enacts:

**Short title etc.**

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

5 (2) In this Act, “**Principal Act**” means the *Departure Tax Act 1978*<sup>1</sup>.

**Commencement**

2. This Act commences on 1 August 1991.

**Rate of tax**

10 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.

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**NOTE**

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

