

1993-94

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time

(Industry, Science and Technology)

A BILL

FOR

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

The Parliament of Australia enacts:

Short title etc.

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

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

5 Commencement

2. This Act commences, or is taken to have commenced, on the commencement of the *Departure Tax Collection Amendment Act 1994*.

Objects

3. The objects of this Act, together with the *Departure Tax Collection 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.

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Amendment of long title

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

Short title

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

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Collection Act to be read with this Act

6. Section 3 of the Principal Act is amended by omitting “*Departure Tax*” and substituting “*Passenger Movement Charge*”.

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Imposition of passenger movement charge

7. Section 5 of the Principal Act is amended by omitting “Tax” and substituting “Charge, called ‘passenger movement charge’”.

Rate of passenger movement charge

- 8 Section 6 of the Principal Act is amended:
- (a) by omitting “tax” and substituting “charge”;
 - (b) by omitting “\$25” and substituting “\$27”.

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Application of amendments

9. The amendments made by this Act apply to departures from Australia that occur on or after 1 January 1995.

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NOTE**Departure Tax Act 1978**

1. No. 118, 1978, as amended. For previous amendments, see No. 131, 1981; No. 47, 1988; No. 77, 1991; and No. 96, 1993.

