

1991

THE PARLIAMENT OF THE COMMONWEALTH  
OF AUSTRALIA

HOUSE OF REPRESENTATIVES

DEPARTURE TAX AMENDMENT BILL 1991

EXPLANATORY MEMORANDUM

(Circulated by Authority of the Minister for Transport  
and Communications, the Hon Kim Beazley, MP)



## DEPARTURE TAX AMENDMENT BILL 1991

### OUTLINE

This Bill will amend the *Departure Tax Act 1978* to increase the rate of departure tax for persons departing from Australia for another country from \$10 to \$20. The amendment will take effect from 1 August 1991.

### FINANCIAL IMPACT STATEMENT

The increase in the rate of departure tax is expected to lead to an increase in revenue of approximately \$35m in 1991-92 and \$37m in each subsequent year.

#### NOTES ON CLAUSES

##### Clause 1 - Short title

1. This clause provides for the proposed Act to be cited as the *Departure Tax Amendment Act 1991* and for the term "Principal Act" to mean the *Departure Tax Act 1978*.

##### Clause 2 - Commencement

2. This clause provides that the proposed Act will commence on 1 August 1991. This will enable a sufficient lead time to allow for the completion of administrative tasks associated with the increase in departure tax and for sufficient publicity to be given to the new rate of tax before its implementation.

##### Clause 3 - Rate of Tax

3. This clause amends section 6 of the Principal Act to increase the rate of departure tax from \$10 to \$20.

##### Clause 4 - Application of amendment

4. This clause provides that the amendment made by the proposed Act will apply only in relation to the departure of a person from Australia on or after 1 August 1991. This clause puts beyond doubt that the increased rate of departure tax is not payable in respect of any departure from Australia before 1 August 1991.