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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

DEPARTURE TAX AMENDMENT BILL 1981

DEPARTURE TAX COLLECTION AMENDMENT BILL 1981

EXPLANATORY MEMORANDUM

(Circulated by authority of the Minister for
Immigration and Ethnic Affairs, the Hon. I.M.
Macphee, MHR.)

O U T L I N E

DEPARTURE TAX AMENDMENT BILL 1981

This Bill amends the Departure Tax Act 1978, in relation to the rate of departure tax. The tax is to be increased from \$10 to \$20.

The new rate of tax will apply on and from 1 October 1981 in relation to the departure of persons from Australia.

DEPARTURE TAX COLLECTION AMENDMENT BILL 1981

This Bill amends the Departure Tax Collection Act 1978 in relation to the exemption of persons from the departure tax.

The age limit for the purpose of exemption will be reduced from 18 to 12 years of age.

The amendment is to take effect on and from 1 October 1981.