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**Departure Tax Amendment Act 1988**

**No. 47 of 1988**

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

[*Assented to 15 June 1988*]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**Short title etc.**

**1.** **(1)** This Act may be cited as the *Departure Tax Amendment Act 1988.*

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

**Commencement**

**2.** This Act commences on 1 July 1988.

**Rate of tax**

**3.** Section 6 of the Principal Act is amended by omitting “$20” and substituting “$10”.

**NOTE**

1. No. 118, 1978, as amended. For previous amendment, see No. 131, 1981.

[*Minister’s second reading speech made in—*

*House of Representatives on 25 May 1988*

*Senate on 30 May 1988*]