

**Departure Tax Amendment Act 1993**

**No. 96 of 1993**

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

[*Assented to 22 December 1993*]

The Parliament of Australia enacts:

**Short title etc.**

**1.(1)** This Act may be cited as the *Departure Tax Amendment Act 1993.*

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

**Commencement**

**2.** This Act commences on 1 January 1994.

**Rate of tax**

**3.** Section 6 of the Principal Act is amended by omitting "$20" and substituting "$25".

**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 January 1994.

**NOTE**

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

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

*House of Representatives on 31 August 1993*

*Senate on 28 October 1993*]