

**Departure Tax Amendment Act 1994**

**No. 146 of 1994**

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

[*Assented to 8 December 1994*]

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.

**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.

**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*”.

**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*”.

**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”.

**Application of amendments**

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

**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.

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

*House of Representatives on 21 September 1994*

*Senate on 22 September 1994*]