

**EXPLANATORY STATEMENT**

**STATUTORY RULES 1986 NO. 170**

Issued by the Authority of the  
Minister for Immigration and Ethnic Affairs

**DEPARTURE TAX COLLECTION REGULATIONS (AMENDMENT)**

Section 4 of the Departure Tax Collection Amendment Act 1986 ("the Amendment Act") amended section 11 of the Departure Tax Collection Act 1978 ("the Act") to provide for the making of regulations dealing with the supply of tax stamps by the Commonwealth to international air operators and others, the terms and conditions of such supply, the sale to passengers of tax stamps by operators and others, and the terms and conditions of such sale. New section 11 also provides for regulations to be made dealing with refunds by the Commonwealth, operators and others of amounts paid for tax stamps, and the reimbursement by the Commonwealth of operators and others for such refunds.

New section 11 of the Act further provides for the making of regulations to enable the Commonwealth to supply exemption stamps to operators and others, the terms and conditions of such supply, and the terms and conditions upon which operators and others may supply exemption stamps to passengers.

The regulations provide the administrative framework by which the airlines can discharge their responsibility to make tax stamps and exemption stamps available to passengers departing from Australian airports from 1 July 1986.

Regulation 4 deals with the sale of tax stamps to operators and to approved agents nominated by operators, and the manner in which payment for tax stamps shall be made to the Commonwealth. This facilitates the arrangements that have been agreed with the airline industry for the period 1 July to 30 September 1986, under which contractors will sell stamps to passengers at airports on behalf of the operators.

Regulation 5 deals with refunds by the Commonwealth of tax paid by passengers who are entitled to a refund, and also deals with refunds to passengers by the Commonwealth, operators or approved agents for unused or accidentally defaced tax stamps, as well as reimbursements to operators and approved agents who make such refunds to passengers.

Regulation 7 provides for the Commonwealth to issue exemption stamps to operators and approved agents upon request, and for operators and approved agents to be subject to a fine not exceeding \$500 for issuing exemption stamps to passengers other than exempt persons. Regulation 7 also requires operators and approved agents to keep records of exemptions issued, and to make these available to Commonwealth. Penalties not exceeding \$500 are prescribed for failure to provide the required records, or for supplying false or misleading particulars.

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