DEPARTURE TAX AMENDMENT BILL 1981

Date Introduced: 18 August 1981
House: House of Representatives
Presented by: Hon. I.M. Macphee, Minister for Immigration and Ethnic Affairs

Short Digest of Bills

Purpose

To increase the departure tax from $10 to $20 and to reduce the age limit for exemption from this tax from 18 years to 12 years.

Background

The Government first introduced a tax on adults (both Australian residents and overseas visitors) departing from Australia by sea or air in the Budget Speech of 15 August 1978. The tax was set at $10, with an exemption level of 18 years. It has remained unchanged until this proposal. The age limit of 12 years for exemption matches the system of child fares under the rules of the International Air Transport Association.

Provisions

Departure Tax Amendment Bill 1981

The tax imposed in respect of the departure of a person from Australia is increased from $10 to $20, applicable from 1 October 1981.

Departure Tax Collection Amendment Bill 1981

The exemption of persons from departure tax is amended to include those less than 12 years old, rather than the previous 18 years. The amendment is to take effect from 1 October 1981.

For further information, if required, contact:

Finance, Industries, Trade & Development Group

20 August 1981

LEGISLATIVE RESEARCH SERVICE