DEPARTURE TAX BILL 1978

Date Introduced: 24 August 1978
House: House of Representatives
Presented by: Hon. M.J.R. Mackellar, Minister for Immigration and Ethnic Affairs

Short Digest of Bill

Purpose
To impose a tax in respect of the departure of persons from Australia.

Background
This Bill implements a decision of the Government announced in the Budget Speech on 15 August 1978 to introduce a general revenue tax of $10 on adults (both Australian residents and overseas visitors) departing from Australia by sea or air. The tax is estimated to raise $13m in a full year.

Provisions
A tax of $10 is imposed in respect of the departure of a person from Australia for another country whether or not that person intends to return to Australia. This will come into operation on a date to be fixed by proclamation.

29 August 1978

Education and Welfare Group
LEGISLATIVE RESEARCH SERVICE