PARLIAMENT OF AUSTRALIA
DEPARTMENT OF THE PARLIAMENTARY LIBRARY

DEPARTURE TAX COLLECTION 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 provide for the collection of the tax to be imposed by the Departure Tax Bill 1978.

Background

In the Budget Speech on 15 August 1978 the Treasurer announced the intention of the Government to impose a departure tax of $10 on persons leaving Australia for another country, whether or not they intended to return. The Departure Tax Bill 1978 was introduced to implement this decision and the present Bill provides for the collection of the tax.

Provisions

The Act will extend to every Territory and is binding on all State and Commonwealth Governments and their instrumentalities.

Clause 6 provides for certain classes of persons to be exempt from the tax, for example persons under 18 years of age and members of the crew of the vessel.

Clause 7 provides that the tax is to be paid before departure from Australia and makes failure to do so an offence.

Authorized officers, as defined by sub-section 5(1) of the Migration Act 1958 and appointed by the Minister for the purposes of this Act, are empowered by Clause 8 to prevent the departure of a person who has not paid the tax. It is an offence, among other things, to refuse to answer questions or produce documents to an authorized officer without reasonable excuse (Clause 9).

Clause 10 provides for the refund of the tax under certain conditions, for example if the departure does not take place, or the person returns without having entered another country.
The Minister may make special arrangements with a person for the payment of the tax (Clause 11).

Proceedings may be taken for the recovery of the tax (Clauses 12 and 13).

Clause 15 provides that the Governor General may make regulations, in particular in connection with refunds and penalties for offences against the regulations.

29 August 1978

Education and Welfare Group
LEGISLATIVE RESEARCH SERVICE