



No. 352 of 2021.

Departure Tax (2022 Budget)(Amendment) Bill 2021.

ARRANGEMENT OF CLAUSES

1. Collection and Payment of Departure Tax (Amendment of Section 5).
2. Repeal of Section 5A.
3. Repeal of Section 5AA.
4. Repeal of Section 5B.



A BILL

for

AN ACT

entitled

Departure Tax (2022 Budget)(Amendment) Bill 2021,

Being an Act to amend the ***Departure Tax Act 1980***.

MADE by the National Parliament to come into operation in accordance with the commencement of the ***Tax Administration Act 2017*** by a notice in the National Gazette by the Head of State, acting with, and in accordance with, the advice of the Minister.

1. COLLECTION AND PAYMENT OF DEPARTURE TAX (AMENDMENT OF SECTION 5)

Section 5 of the Principal Act is amended -

- (a) in Subsection (2) Paragraph (b) by repealing Subparagraph (iv) and replacing it with the following :
 - “(iv) the Commissioner General to charge late payment interest prescribed by Section 39 of the ***Tax Administration Act 2017*** in respect of payments required under Subparagraph (iii) and received by him after the due date; and”;
- (b) in Subsection (7) by repealing Paragraph (b) and replacing it with the following:
 - “(b) the overseas passenger carrier is liable to pay to the Commissioner General interest and penalty being -
 - (i) a late payment penalty at a rate prescribed by Section 94 of the ***Tax Administration Act 2017***; and
 - (ii) a late payment interest under Section 39 of the ***Tax Administration Act 2017***, computed from the expiration of that period.”.

Departure Tax (2022 Budget)(Amendment)

2. **REPEAL OF SECTION 5A.**
Section 5A of the Principal Act is repealed.
3. **REPEAL OF SECTION 5AA.**
Section 5AA of the Principal Act is repealed.
4. **REPEAL OF SECTION 5B.**
Section 5B of the Principal Act is repealed.