

## COMMONWEALTH SALARIES.

### No. 7 of 1907.

An Act relating to the Taxation by the States of Salaries and Allowances paid by the Commonwealth.

[ Assented to 8th October, 1907.]

Preamble.

**W**HEREAS it is expedient that the Parliament should allow the salaries of officers of the Commonwealth, and the allowances of Members of the Parliament, earned in any State, to be subject to taxation in common with other salaries earned in the State:

Be it therefore enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title.

1. This Act may be cited as the *Commonwealth Salaries Act* 1907.

Taxation by States of Commonwealth salaries.

2. The taxation by a State, in common with other salaries earned within the State, of—

(a) the official salaries of officers of the Commonwealth residing in the State earned in the State after the commencement of this Act; and

(b) the allowances and salaries, paid after the commencement of this Act, of Members of the Parliament elected in the State and of Ministers of State for the Commonwealth, and the Presiding Officer and Chairman of Committees of each House of the Parliament, all being respectively Members of the Parliament elected in the State,

shall not, if the taxation is not at a higher rate or to a greater extent than is imposed on other salaries of the same amount earned in the State, be deemed—

(c) to be an interference with the exercise of any power of the Commonwealth, or

(d) to be inconsistent with any Act by or in pursuance of which the salary is fixed or made payable.

Provided that nothing in this Act shall be deemed to authorize the taxation by a State—

(i.) of the salary of an officer of the Commonwealth, unless the officer resides, and the salary is earned, in that State; or

- (ii.) of the allowance or salary of a Member of the Parliament, or of a Minister of State, or of the Presiding Officer or Chairman of Committees of either House of the Parliament, unless he is a Senator or Member of the House of Representatives elected in that State.

Provided further that Members of the Parliament, Ministers of State for the Commonwealth, and the Presiding Officer and Chairman of Committees of each House of the Parliament shall be deemed to have resided in and earned the whole of their allowances or salaries within the State in which they were elected.

3. This Act shall not apply to the salary of the Governor-General.

Salary of Governor-General.

## JUDICIARY.

### No. 8 of 1907.

An Act to amend the *Judiciary Act* 1903.

[Assented to 14th October, 1907.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Judiciary Act* 1907, and the *Judiciary Act* 1903 (in this Act called the Principal Act) as amended by the *Judiciary Act* 1906 and by this Act, may be cited as the *Judiciary Act* 1903-1907.

Short title and citation.

2. After section thirty-eight of the Principal Act the following section is inserted :—

Matter in which jurisdiction of High Court is exclusive of jurisdiction of State Supreme Courts.

“38A. In matters (other than trials of indictable offences) involving any question, however arising, as to the limits *inter se* of the constitutional powers of the Commonwealth and those of any State or States, or as to the limits *inter se* of the constitutional powers of any two or more States, the jurisdiction of the High Court shall be exclusive of the jurisdiction of the Supreme Courts of the States ; so that the Supreme Court of a State shall not have jurisdiction to entertain or determine any such matter, either as a Court of first instance or as a Court of Appeal from an inferior Court.”