Duty on starch made from imported rice delivered free.

2. In lieu of the Duty of Excise imposed on starch by the *Excise Tariff* 1908 there shall, as from the commencement of this Act, be imposed on starch the following Duty of Excise—

Starch, made from imported rice delivered free for use in the manufacture of starch ... per lb. 1d. which duty shall be charged, collected, and paid to the use of the King for the purposes of the Commonwealth.

SURPLUS REVENUE.

No. 15 of 1908.

An Act relating to the payment to the several States of the Surplus Revenue of the Commonwealth.

[Assented to 10th June, 1908.]

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

Short title.

Commencement.

Expiry of the provisions of section 93 of the Constitution.

Provisions in lieu of expired provisions. 1. This Act may be cited as the Surplus Revenue Act 1908.

2. This Act shall commence on a day to be fixed by proclamation.*

3. The provision made by section ninety-three of the Constitution in relation to the crediting of revenue, the debiting of expenditure, and the payment of balances to the several States, shall continue until the commencement of this Act and no longer.

4.—(1.) The Commonwealth shall credit to each State—

- (a) the revenue (other than new revenue) collected therein by the Commonwealth; and
- (b) the proportion of the State, according to the number of its people, in the new revenue of the Commonwealth.
- (2.) The Commonwealth shall debit to each State—
 - (a) the expenditure of the Commonwealth incurred solely for the maintenance or continuance, as at the time of transfer, of any Department transferred from the State to the Commonwealth; and
 - (b) the proportion of the State, according to the number of its people, in the other expenditure of the Commonwealth.

• Proclaimed to commence 13th June, 1908. See Gazette, 13th June, 1908, p. 973.

(3.) The Commonwealth shall in each month ascertain the balance of revenue over expenditure, and shall pay that balance to the State as surplus revenue.

(4.) For the purposes of this section—

(a) "new revenue" means:

- (i.) revenue received by the Department of External Affairs, the Attorney-General's Department, the Department of Home Affairs, and the Department of the Treasury:
- (ii.) revenue received by the Department of Trade and Customs, other than duties of Customs and Excise and revenue arising out of the administration of the laws relating to Customs and Excise, or out of the administration of State Acts:
- Provided that any items of revenue which, by reason of their relation to "transferred" expenditure, ought not in the opinion of the Treasurer to be credited as new revenue, shall not be deemed to be new revenue:
- Provided further that any items of revenue which, by reason of their relation to "other" expenditure, or by reason of their nature, ought in the opinion of the Treasurer to be credited as new revenue, shall be deemed to be new revenue :
- (b) all duties of customs paid on goods imported into a State and afterwards passing into another State for consumption, and all duties of excise paid on goods produced or manufactured in a State and afterwards passing into another State for consumption, shall be taken to have been collected not in the former but in the latter State :
- (c) all revenue collected by the Commonwealth in one State, but properly appertaining not to that State but to another State, shall be taken to have been collected not in the former but in the latter State :
- (d) all payments to Trust Accounts, established under the Audit Acts 1901-1906, of moneys appropriated by law for any purpose of the Commonwealth shall be deemed to be expenditure :
- (e) "'transferred' expenditure" meaus expenditure of the Commonwealth incurred solely for the maintenance or continuance, as at the time of transfer, of any Department transferred from a State to the Commonwealth:
- (f) "'other' expenditure " means expenditure of the Commonwealth other than "transferred" expenditure.

Payments to Trust accounts. 5. Where any Trust Account has been established under the Audit Acts 1901-1906, and moneys have been appropriated by the Parliament for the purposes of the Trust Account, or for any purpose for which the Trust Account is established—

- (a) notwithstanding anything in the Audit Acts 1901-1906, the appropriation shall not lapse nor be deemed to have lapsed at the close of the financial year for the service of which it was made; and
- (b) the Treasurer may in any year (subject to section eightyseven of the Constitution) pay to the credit of the Trust Account, out of the Consolidated Revenue Fund, such moneys as the Governor-General thinks necessary for the purposes of the appropriation.

PARLIAMENTARY PAPERS.

No. 16 of 1908.

An Act Relating to the Publication of Parliamentary Papers.

[Assented to 10th June, 1908.]

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 Parliamentary Papers Act 1908.

2. It shall be lawful for either the Senate or the House of Representatives to authorize the publication of any document laid before it.

3. When either House of the Parliament has ordered a document to be printed, that House shall be deemed, unless the contrary intention appears in the order, to have authorized the Government Printer to publish the document.

4.—(1.) No action or proceeding, civil or criminal, shall lie against any person for publishing any document published under the authority of the Senate or of the House of Representatives.

(2.) The defendant, in any action or prosecution commenced in respect of the publication of any document published under the authority either of the Senate or of the House of Representatives, may bring before the Court in which the action or prosecution is pending or before any Judge thereof, first giving twenty-four hours' notice of his intention so to do to the plaintiff or prosecutor, a certificate under the

Short title.

Publication of Parliamentary Papers.

Authority to Government Printer to publish.

No action for publishing Parliamentary Papers. Cf. Qd. Crim. Code, s. 289. Stay of proceedings if action commenced. Qd. 1889 No. 12, s. 40.