

## 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.

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