

Constitution Act 1900.

Covering Clause 9.

The Constitution of the Commonwealth of Australia.

SECTION 55

Section 55 Tax Bill.

Laws imposing taxation shall deal only with the imposition of taxation, and any provision therein dealing with any other matter shall be of no effect.

Laws imposing taxation, except laws imposing duties of customs or of excise, **shall deal with one subject of taxation only**; but laws imposing duties of customs shall deal with duties of customs only, and laws imposing duties of excise shall deal with duties of excise only.

Section 55 with the duties of customs or of excise removed.

Laws imposing taxation shall deal with one subject of taxation only.

The Annotated Constitution make the following comments;

One Subject of Taxation Only.

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The Constitution prohibits the combination of taxation proposals; it requires each proposed tax to be submitted by the House of Representatives to the Senate, in a separate bill.

No provision is made in the Constitution, therefore, for segregating the taxes and providing for the validity of one and the nullity of the others. Where the Constitution intends that one portion of an Act only shall be of no effect and the rest operative it is so expressed. **The only conclusion is that an Act embodying a plurality of taxes would be absolutely and completely *ultra vires* or no law at all.**