
Opinion: No. 42

Subject: *IMPOSITION OF UNIFORM DUTIES OF CUSTOMS
CREDITING OF CUSTOMS REVENUE*

Author: DEAKIN Alfred

Key Legislation: *CONSTITUTION, ss. 89,93*

Date: 06 February 1902

Client: *The Auditor-General*

Related Opinion: [52 121](#)

Opinion text: The Auditor-General asks for my opinion upon the following question:
Where duties of customs have been paid in any State of the Commonwealth before the imposition of uniform duties, and the goods upon which the duties have been paid pass into another State for consumption, should the duty be taken to have been collected not in the former but in the latter State, and be credited to the latter State accordingly?

The Auditor-General observes that my opinion dated 26 September last⁽¹⁾, and given to the Treasurer, related to duties of excise, and that the question now asked is practically whether that opinion applies to duties of customs as well.

I am of opinion that the same principles apply in the case of customs duties as in the case of excise duties, and that the customs duties mentioned in the question should be credited to the State to which the goods are transferred.⁽²⁾

[Vol. 1, p. 296]

⁽¹⁾Opinion No. 19.

⁽²⁾This opinion was published in Commonwealth of Australia, Pari. Papers 1903, Vol. II, p. 929.

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