

division of powers between governmental authorities, that neither authority is to hamper or impede the other in the exercise of their respective powers themselves—it assumes the delimitation *aliunde*. It is contrary to reason to shorten the expressly granted powers by the undefined residuum. As well might the precedent gift in a will be limited by first assuming the extent of the ultimate residue.

The States cannot control the constitutional prohibitions or the constitutional grants, still less can they prevent the exercise of federal powers by the Parliament. There is no limitation to the powers of Parliament except those expressly enacted. If the power be exercised, it may be exercised at the will of Parliament as fully and effectually as if it were the legislation of a single State. For purposes of federal taxation, whether Customs or other taxation, Australia is one indivisible country. Among the multitude of decisions in America, not one has been, or could be, produced which places on the taxing power the limitation which the defendants contend for.

In face of overwhelming authority, the defendants contend that as taxation embarrassed a manufacturer in the manner of carrying on his business, it is not taxation. It is not surely asking too much of those who so contend to adduce at least one instance where a court has so held in the face of an affirmative word of such unambiguous import. Incidentally it was suggested that the Act was not within the scope of the taxing power, because it was, on inspection, not enacted for public purposes. But as the declared purpose is to augment the Commonwealth Treasury, that is obviously unsound. Every argument that has been presented by the defendants to invalidate the Excise Tariff Act is answered by reference to what has been done under the Constitution of the United States by Congress and the Courts. All the possibilities of the central power usurping the function of Parliament, if once its taxation power were permitted to be used for the general welfare of the nation, exist in precisely the same