

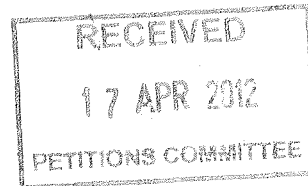


**THE HON NICOLA ROXON MP  
ATTORNEY-GENERAL  
MINISTER FOR EMERGENCY MANAGEMENT**

AG-MC12/01882

3 APR 2012

The Hon John Murphy MP  
Chair  
Standing Committee on Petitions  
Parliament House  
CANBERRA ACT 2600



Dear Chair

I refer to your letter of 13 February 2012 regarding a NSW citizens' petition.

The petition raises issues regarding the constitutionality of a New South Wales tax which is described in the petition as an 'excise' and as being 'calculated by estimated number of livestock (carrying capacity)'.

It would not be appropriate for me to comment on whether the tax described in the petition is contrary to the Australian Constitution. Only a court with appropriate jurisdiction can determine the validity of State or Commonwealth laws. In our system of government, it is not within the competence of the Commonwealth executive to ascertain whether a law contravenes the Australian Constitution or to 'issue a statement on the constitutionality of Excise' as requested by the petitioners. It is of course open to the petitioners, if they wish, to seek private legal advice about the constitutionality of any relevant New South Wales law and the prospects of a successful legal challenge.

Yours in friendship

**NICOLA ROXON**