HIGH COURT OF AUSTRALIA

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IN THE HIGH COURT OF AUSTRALIA

MELBOURNE REGISTRY No M61 of 2021

BETWEEN: **CHRISTOPHER VANDERSTOCK**

First Plaintiff

KATHLEEN DAVIES

Second Plaintiff

and

THE STATE OF VICTORIA

Defendant

SUBMISSIONS OF THE ATTORNEY-GENERAL OF THE AUSTRALIAN CAPITAL TERRITORY (INTERVENING)

PART I: Certification

1. These submissions are in a form suitable for publication on the internet.

PARTS II & III: Intervention

2. The Attorney-General of the Australian Capital Territory (**Territory**) intervenes pursuant to s 78A of the *Judiciary Act 1903* (Cth), in support of the position of the Defendant.

PART IV: Argument

Summary

3. Section 7(1) of the *Zero and Low Emission Vehicle Distance-based Charge Act 2021* (Vic) (**Charge Act**) is within the power of the Victorian Parliament to legislate. The "**ZLEV Charge**" imposed by that section is not a "duty of excise" within the meaning of s 90 of the Constitution.

4. That is because, properly construed, "duties of excise" within the meaning of s 90 are limited to taxes "on goods" in the sense of being imposed on goods as "*articles of commerce*". That limit on the concept accords with both authority and principle. By contrast, the Plaintiffs and the Commonwealth propose an unwarranted extension of the concept of a "duty of excise".

5. Given the text of s 90 and its place within the constitutional scheme, "duties of excise" should be construed as extending only to taxes on dealings with goods which are "commercial" in character, as opposed to personal. This is consistent with the purposes of Chapter IV to create uniformity in relation to economic interactions, trade and commerce throughout the Commonwealth.

6. Consistently with this Court's longstanding position, taxes on particular steps of commercial dealing in goods, being "*production, manufacture, sale or distribution*"[1] are duties of excise, precisely because such taxes are imposed on goods necessarily as "*articles of commerce*".

7. By contrast, taxes which are imposed by reference to the personal ownership, use or consumption of goods are generally not imposed on goods as "*articles of commerce*". It may be possible to conceive of a tax imposed on the use or ownership of goods which is nevertheless of sufficiently "commercial" character to be a duty of excise

[1] ***Ha*** *v New South Wales* (1997) 189 CLR 465 at 499 (Brennan CJ, McHugh, Gummow and Kirby JJ (**majority**)).

(if, for example, it was functionally equivalent to an excise imposed on the sale of the goods). It is not necessary, however, for this Court to consider that question in circumstances where the ZLEV Charge cannot be so characterised. As such, there is no need for this Court to revisit the conclusion from *Dickenson's Arcade*[2] that a tax on the consumption of goods does not impose a duty of excise within the meaning of s 90 of the Constitution.

8. In the Territory's submission, s 7 of the Charge Act is valid on the basis of existing authority, and it is not necessary to revisit the principles enunciated in *Capital Duplicators [No 2]*[3] and *Ha*.

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The place of s 90 in the Constitution

9. Before turning to this Court's extensive jurisprudence on s 90, one should begin with the text of the provision and its place within the context of Chapter IV of the Constitution, and more broadly. The part of s 90 which is relevantly operative is in the following terms:

> *On the imposition of uniform duties of customs the power of the Parliament to impose duties of customs and of excise, and to grant bounties on the production or export of goods, shall become exclusive*.

10. Several points can be made immediately. First, the exclusive nature of the
20 Commonwealth's power became effective "*on the imposition of uniform duties of customs"*, such that there is at least a temporal connection between s 90 and the introduction of uniform tariffs across the Commonwealth. Pursuant to s 92, "*trade, commerce, and intercourse among the States*" became "*absolutely free*" from the same time.

11. Secondly, "customs", "excise" and "bounties" are not defined within s 90 or elsewhere in the Constitution. The three concepts appear together, or in close proximity, however, not only in s 90 but also in ss 85(i) and 86. As such, this Court can infer some connection between how those sections operate and should be understood.

30 12. Thirdly, s 90 is a limitation on the legislative power of the States and Territories, by rendering this aspect of Commonwealth legislative power exclusive. Section 90 is not the source of the relevant Commonwealth legislative power; the

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[2] ***Dickenson's Arcade*** *Pty Ltd v Tasmania* (1974) 130 CLR 177.

[3] ***Capital Duplicators*** *Pty Ltd v Australian Capital Territory* ***[No 2]*** (1993) 178 CLR 561.

Commonwealth's power to impose "customs", "excise" and "bounties" is instead sourced in ss 51(ii) and (iii). On this basis, this Court should reject the Commonwealth's submission at [9] and [24] of its written submissions (**CS**) that s 90 should generally be interpreted broadly, thereby expanding the limitation on the legislative power of the States and Territories. Instead, as a limitation on power, s 90 should not be construed with undue breadth (see also [17.4] of the Defendant's written submissions (**DS**)).[4]

13. Further, the meaning and operation of s 90 must be considered in the context of related constitutional provisions.[5] In particular, the Territory submits that s 90 must be considered as part of Chapter IV of the Constitution, and alongside the other provisions within that Chapter (ss 81-105A). It is "trite" to observe that Chapter IV is titled "Finance and Trade",[6] and that as a basic proposition, it is concerned with economic provisions. It begins with the creation of the Commonwealth Executive's Consolidated Revenue Fund (s 81) and finishes with provisions relating to the Commonwealth's involvement in the public debts of States (ss 105 and 105A).

14. Within Chapter IV, ss 86 to 95 can be read in a logical and broadly chronological sequence, connected by the concepts of "customs", "excise" and "bounties"; of the moment "*uniform duties of customs*" were imposed; and of the establishment of free "*trade, commerce, and intercourse"* throughout the Commonwealth. In summary:

a) upon the establishment of the Commonwealth, the Commonwealth Executive was to be responsible for "*the collection and control of duties of customs and of excise*", and for the control of paying bounties (s 86);

b) for the following ten years, at least three-quarters of the net revenue from such duties was to be paid to the States (s 87);

c) uniform duties of customs were to be imposed within two years (s 88);

d) until that time, the States were to be credited certain revenues and debited certain Commonwealth expenses (s 89);

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[4] *Cole v Whitfield* (1988) 165 CLR 360 at 385-393 (the Court). See also *Peterswald v Bartley* (1904) 1 CLR 497 at 507 (Griffith CJ), where his Honour correctly directed focus to what is "withdrawn" from the States.

[5] See, for example, ***Capital Duplicators*** *Pty Ltd v Australian Capital Territory* ***[No 1]*** (1992) 177 CLR 248 at 284 (Gaudron J).

[6] *Betfair Pty Ltd v Western Australia [No 1]* (2008) 234 CLR 418 at 454 [22] (Gleeson CJ, Gummow, Kirby, Hayne, Crennan and Kiefel JJ).

e) upon the imposition of uniform customs duties, the Commonwealth's legislative power to impose duties of customs and of excise, and to grant bounties became exclusive (subject to exceptions), and trade, commerce, and intercourse among the States was to be absolutely free (ss 90 to 92); and

f) for five years after the imposition of uniform duties, the States were to be credited certain revenue (s 93), with different arrangements thereafter (s 94), and specific arrangements for Western Australia (s 95).

15. Though not definitive, a conception of "duties of excise" which extends only to taxes imposed on goods as "*articles of commerce*" fits naturally within this contextual framework, which is concerned with unity of economic / commercial interactions throughout the Commonwealth. Further, it accords with the textual indications set out at [10]-[12] above, and coheres with the terms of s 93(i) of the Constitution, which draws a distinction between duties of excise "*on goods produced or manufactured in a State*" and the necessarily subsequent step of those goods being consumed (as noted at DS [34]).

16. This conception is also consistent with the view expressed by Mason CJ and Deane J in *Philip Morris*[7] (at 426) that s 90 must particularly be read with s 92, along with ss 51(ii) and (iii) and 88, which operate to "*ensure equality of opportunity*" and "*ordain that the Commonwealth be an economic union*" such that "*the sources of State revenue in relation to commerce in goods are correspondingly confined*" (emphasis added).

17. In their written submissions, the Plaintiffs (**PS**) and the Commonwealth intervening in support of the Plaintiffs, place great weight on what is said to be the purpose of s 90, and less on the considerations of text and context set out above. Indeed, the structure of the argument at PS [19] hangs almost entirely on notions of the provision's purpose.

18. The PS and CS both focus on the first part of Dixon J's statement in *Parton*[8] (at 260) that s 90 was intended to give the Commonwealth Parliament a *"real control over the taxation of commodities*", while giving less attention to the second part of his Honour's statement, that s 90 was "*to ensure that the execution of whatever policy [Parliament] adopted should not be hampered or defeated by State action*".[9] Read

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[7] ***Philip Morris*** *Ltd v Commissioner of Business Franchises (Vic*) (1989) 167 CLR 399.

[8] ***Parton*** *v Milk Board (Vic)* (1949) 80 CLR 229. at 260.

[9] See also *Capital Duplicators [No 2]* at 586 (Mason CJ, Brennan, Deane and McHugh JJ).

together, that articulation of the purpose of s 90 remains closely tied to uniform trade and economic policy in the Commonwealth.

19. In particular, s 90 furthers the purpose of the constitutional compact to create and maintain a free trade area throughout the Commonwealth. It helps to ensure that there is an even playing field across all jurisdictions in the Commonwealth by granting the Commonwealth Parliament control over tariff policy.[10]

20. Justice Dixon's articulation of purpose serves to highlight the centrality of dealings with goods which are "commercial" in character. A "dealing" in a good tends to suggest a commercial, rather than a personal, activity. Few would describe reading a book, sitting at a table, or driving a car as a "dealing" with, respectively, the book, the table or the car. Similarly, a commodity is, by its nature, an economic good, as opposed to being simply a synonym for all chattels. As such, and consistently with DS [35], the Territory submits that "*duties of customs and of excise*" do not exhaust the "*categories of taxes on goods*". The Court should reject the submission that such an expansive conception of excises follows necessarily from acceptance of the purpose of s 90 articulated by Dixon J in *Parton* (*contra* PS [13], [23]).

21. At PS [24], the Plaintiffs submit that consumption taxes must fall within the scope of s 90, or the purpose of the provision would be prejudiced, because consumption taxes tend to diminish or prejudice demand for goods (see similarly CS [22]-[23]). That reasoning, based on economic theory, is necessarily speculative, as explained further at DS [32]. That reasoning goes beyond an assessment of the substantive operation of the tax, to examine the potential and indirect impacts of the tax. This has the effect of unduly expanding the limitation on the legislative power of the States and Territories created by s 90. The mere possibility that a tax may affect demand for goods, and thereby possibly impact the Commonwealth government's economic policy, is insufficient to characterise the tax as an excise. The focus of analysis must instead remain on whether the tax is imposed on goods as articles of commerce.

22. It follows that the text, context and purpose of s 90 neither suggest nor compel its application to taxes which are imposed on dealings with goods which are not commercial in character.

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[10] *Capital Duplicators [No 1]* at 277-278 (Brennan, Deane and Toohey JJ).

An excise is a tax on goods as "articles of commerce"

23. The Plaintiffs acknowledge, at PS [10], that the judgment of Dixon J in *Matthews*[11] is "*foundational to the modern understanding of s 90*". The Plaintiffs quote his Honour's statement that a tax would have the character of an excise if it bore a "*close relation to the production or manufacture, the sale or the consumption of goods and must be of such a nature as to affect them as the subject of manufacture or production or as articles of commerce*".[12] Conceptually, the reference to taxes imposed on goods *as* articles of commerce necessarily implies that it is possible to have a tax imposed on goods otherwise than as articles of commerce, such that the descriptor has work to do.

24. Yet, the Plaintiffs give no further consideration to the qualification in the second half of the quote from Dixon J, which limits excises to taxes on goods either as "*the subject of manufacture or production*" or, more broadly, "*as articles of commerce*".

25. Similarly, the importance of the relevant tax being imposed on goods as commercial objects ("*articles of commerce*" or "*integers of commerce*") is absent from the Commonwealth's consideration of what a "*sufficient connection to goods*" will be. The requirement advanced by the Territory in these submissions imposes no undue "rigidity", contrary to the concern raised by the Commonwealth at CS [17].

26. Instead, this aspect of an excise can be traced throughout s 90 jurisprudence. Indeed, the Territory submits that it is a requirement which has endured across and above the various doctrinal debates concerning s 90 that have arisen over the decades (see also DS [33]).

27. Even in *Matthews,* the significance Dixon J placed on the relevant tax being imposed on goods as commercial objects was not unique or unusual. For example, (at 284) Starke J referred to the opinion of the Judicial Committee in *Kingcome Navigation*[13] (at 59) that "*excise duties…are duties which are imposed in respect of commercial dealings*".[14] While Starke J noted in *Matthews* that the Canadian cases were concerned with the distinction between "direct" and "indirect" taxation for the purposes of the Canadian Constitution (which in Australia is not definitive for the

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[11] ***Matthews*** *v Chicory Marketing Board (Vic)* (1938) 60 CLR 263.

[12] *Matthews* at 304 (Dixon J).

[13] *Attorney-General for British Columbia v* ***Kingcome Navigation*** *Co* [1934] AC 45.

[14] In *Kingcome Navigation*, Lord Thankerton, speaking for the Judicial Committee, went on to say that "*[c]ustoms and excise duties are in their essence trading taxes*" (also at 59).

characterisation of a tax as an excise), he affirmed (at 285) that the interpretation given to "*duties of excise*" by decisions of this Court "*accord with the views expressed by the Judicial Committee*".

28. In *Parton,* the majority accepted Dixon J's conception from *Matthews.* In particular, Rich and Williams JJ embraced the requirement for an excise to affect the relevant goods as "*articles of commerce*" (at 253). The same formulation was adopted by the unanimous Court in *Bolton v Madsen*[15] (at 273), and in *Dennis Hotels*[16] by four members of the Court,[17] in a manner which was separate from the now-superseded strict "*criterion of liability*" test also adopted at that time.

10 29. The ratio of the majority in *Dickenson's Arcade* is consistent with the argument advanced by the Territory in this proceeding. The Territory accepts that the reasoning of the members of the majority differed in some respects. Despite that, the necessity of goods being taxed as "*articles of commerce*" is conceptually woven through all of the judgments in *Dickenson's Arcade:*

a) Chief Justice Barwick considered that excises were taxes upon "'*the taking of a step in a process of bringing goods into existence or to a consumable state or of passing them down the line which reaches from the earliest stage in production to the point of receipt by the consumer', including the step which puts the goods into consumption*" (at 185). His Honour held that the
20 provision of the *Tobacco Act 1972* (Tas) in issue was "*a tax upon the movement of the tobacco into consumption*" (at 193). Put differently, it was a tax upon a commercial dealing in the tobacco.

b) Justice McTiernan held that consumption taxes could be excises, provided that they affected goods "*as the subjects of manufacture or production or as articles of commerce*" (at 204). His Honour held that the provision in issue imposed "*a duty on tobacco prepared for consumption as a commodity or article of commerce*" (at 196). That is, McTiernan J appears to have considered the provision to be an example of a tax on consumption that was nevertheless able to be characterised as a tax on goods as "*articles of*
30 *commerce*".

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[15] ***Bolton v Madsen*** (1963) 110 CLR 264 (Dixon CJ, Kitto, Taylor, Menzies, Windeyer, Owen JJ).

[16] ***Dennis Hotels*** *Pty Ltd v Victoria* (1960) 104 CLR 529.

[17] *Dennis Hotels* at 540-541 (Dixon CJ), 559 (Kitto J), 574 (Taylor J), 588-590 (Menzies J).

c) Justice Menzies considered that, *simpliciter,* a tax upon consumption is not a duty of excise, because a duty of excise is confined to "*a tax directly related to goods imposed at some step of their production or distribution*" (at 213). Though expressed differently, that is consistent with a focus on the commercial character of the relevant dealing in goods. His Honour's reasoning was also rooted in *Bolton v Madsen,* which as noted above unanimously endorsed the "articles of commerce" criterion.

d) Justice Gibbs considered that a tax upon consumption is not a duty of excise (at 222), because, as established in *Bolton v Madsen,* excises must be "*imposed at some step in their production or distribution before they reach the hands of consumers*" (at 223). That, too, coheres with and is built upon a limitation on the connotations of excise to taxes on goods as "articles of commerce".

e) Justice Stephen considered that a tax upon consumption rather than purchase or sale was not a duty of excise (at 229), based on the same line of authority as Menzies and Gibbs JJ. Significantly, his Honour noted (at 230) that the economic effect of a tax cannot be a "*conclusive determinant*" of its character, and (at 231) that a tax on consumption is "*of its nature*" not a tax imposed "*in respect of commercial dealings in commodities*".

f) Justice Mason adopted the same line of authority based on *Bolton v Madsen,* concluding that a tax upon consumption is not a duty of excise (at 239). His Honour considered, however, that the tax on tobacco in issue was, when considered in light of the applicable regulations, in substance a tax on the sale of goods, such that the regulations were invalid (at 243).

30. In *Philip Morris,* the majority's reasoning for holding that a licence fee imposed by the *Business Franchise (Tobacco) Act 1974* (Vic) on the wholesale sale of tobacco was not a duty of excise within the meaning of s 90 differed. Those differences related to both the "*criterion of liability*" test and whether the relevant goods must be locally produced or manufactured. Yet the four members of the majority (and one from the minority, Brennan J) were united in the view that duties of excise must be imposed on goods as "*articles of commerce*".[18]

[18] *Phillip Morris* at 430 (Mason CJ and Deane J) 444 (Brennan J in dissent, but not on this point), 479, 482-483, 485-486 (Toohey and Gaudron JJ).

31. This same thread continues in the majority's judgment in *Ha.* At 496, the majority described the dichotomy between duties of customs and duties of excise as being between "*laws imposing a tax on the importation of goods and laws imposing an inland tax on some dealing with goods*". At 497, the nature of the dealings which are relevant to duties of excise within s 90 was further elaborated by reference to the free trade purpose of s 90, with the majority noting that "*the imposition of State taxes upon other inland dealings with goods as integers of commerce, even if those taxes were not protectionist, would have created impediments to free trade throughout the Commonwealth*" (emphasis added).

10 32. Consistently with the authorities set out above, this Court should find that a tax can only be an excise within the meaning of s 90 of the Constitution if it is imposed on goods as "*articles / integers of commerce*".

When a tax is imposed on goods as "articles of commerce"

33. There has been relatively little discussion in the case law about what is meant by goods as "*articles of commerce*". The Territory submits that the description stands in distinction to a tax on goods as personal possessions. In general, goods produced for the purposes of trade or commerce should be regarded as losing their commercial quality once acquired for personal use by a consumer, though it remains necessary

20 to examine the operation of the tax "in substance".[19]

34. In *Logan Downs*,[20] Gibbs J (in dissent as to the outcome) opined (at 65) that generally "*a tax on the ownership of goods not held for commercial purposes would not be a duty of excise*" because such a tax "*would affect the goods, not as the subjects of manufacture or production or as articles of commerce, but simply as the subjects of ownership*". Though the majority in that case held that the relevant tax on ownership of livestock was an excise, that was because, as Mason J put it (at 78), it was a tax on livestock *"for the production of meat, milk, wool and other commodities*", and hence on goods as articles of commerce.[21] Stephen J held (at 70), for example, that the sheep subject to the tax "*are themselves productive units, producing wool which*

30 *is an article of commerce*". On that analysis, the ZLEV Charge is not imposed on

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[19] It is accepted that goods may re-acquire their commercial quality upon (or for the purposes of) re-sale.

[20] ***Logan Downs*** *Pty Ltd v Queensland* (1977) 137 CLR 59.

[21] *Logan Downs* at 61 (Barwick CJ, agreeing with Mason J), 69-70 (Stephen J), 78 (Mason J).

ZLEVs as articles of commerce or "productive units", but simply as *"the subjects of ownership"*.

35. The Territory submits that the potential economic effect of a tax cannot be the determinative criterion for its characterisation as being imposed on goods as "articles of commerce", or consequently as an excise. That is not to be mistaken or substituted for the substantive operation of a tax (which it is appropriate to consider). Indeed, questions of economic theory do not provide any firm foundation for assessing the ZLEV Charge, because predicting the effect of that charge on the purchase price for ZLEVs is necessarily speculative. The speculative nature of the exercise is highlighted by the reality that the operation of the ZLEV Charge is entirely dependent on the use made of any particular ZLEV.

The ZLEV charge is not a duty of excise

36. The ZLEV Charge is not a duty of excise, because it is not imposed on ZLEVs as articles of commerce.

37. Pursuant to s 7 of the Charge Act, the registered operator of a ZLEV must pay "*a charge for use of the ZLEV on specified road*s". The ZLEV Charge is calculated by reference to a rate for each kilometre travelled on "*specified roads*" in a given financial year.[22] As such, the ZLEV Charge is imposed on the personal use of a ZLEV by its owner, throughout the period of registered ownership of the ZLEV.

38. The non-commercial character of the dealing with ZLEVs which is taxed is highlighted by the Defendant's submissions at DS [10]-[15], which contend that the ZLEV Charge is imposed on the activity of driving a ZLEV rather than on the ZLEV itself. Within the conceptual framework advanced by these submissions, the ZLEV Charge is not an excise precisely because of the non-commercial nature of the dealing.

39. The ZLEV Charge cannot be analysed in a manner analogous to McTiernan J's analysis of the tobacco tax in *Dickenson's Arcade.* His Honour was able to characterise that tax as a tax on goods as "*articles of commerce*" in circumstances where it applied to a good which by its nature was destroyed by its use; was imposed once in relation to any given quantity of tobacco; and was calculated by reference to the quantity of tobacco. A tax imposed on consumption that operates in this way is

[22] Presently 2.5 cents for a ZLEV that is an electric vehicle or hydrogen vehicle and 2.0 cents for a ZLEV that is a plug-in hybrid electric vehicle: Amended Special Case at [47] (Amended Special Case Book 42).

evidently more closely connected to the commercial dealings involved in preparing and selling the good for consumption. The imposition of the tax on such a good is binary (it is either imposed or not, on a single occasion) and has an intrinsically quantifiable and relatively direct impact on the cost of consuming the good.

40. By contrast, the Territory points to the following features of the ZLEV Charge which militate against the conclusion that the ZLEV Charge is imposed on a ZLEV as a commercial object / in respect of a commercial dealing:

a) it is not binary. Goods such as ZLEVs can be used more or less, along a wide spectrum;

b) it is imposed substantially after the time of sale;

c) it is conceptually removed from the sale of the ZLEV, being disconnected from the value paid for the ZLEV;

d) it is imposed periodically throughout the registered owner's period of ownership;

e) it is charged only on the use of the ZLEV on "specified roads", rather than for all kilometres driven; and

f) finally, in contrast to the reasoning in *Hematite Petroleum,*[23] there is nothing so extraordinary about the quantum of the ZLEV Charge that could compel its characterisation as being imposed on a commercial dealing in the ZLEV and hence as an excise.

41. As such, the imposition of the ZLEV Charge has no connection to the ZLEV as a commercial object. Rather, it is a tax for some personal use of the registered owner's vehicle on specified roads. The fact that the rate of the ZLEV Charge varies depending on the type of ZLEV does not affect whether the ZLEV Charge is imposed on ZLEVs as commercial objects (*contra* PS [50]).

42. This Court should find that s 7 of the Charge Act is not an excise.

Application to reopen Capital Duplicators [No 2] and Ha

43. The prevailing position in light of authority is sufficient to establish that s 7 of the Charge Act is not an excise. It does not impose a tax on goods as "*articles of commerce*".

44. As such, it is not necessary for the Court to consider whether leave should be granted to reopen *Capital Duplicators [No 2]* and *Ha.*

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[23] *Hematite Petroleum Pty Ltd v Victoria* (1983) 151 CLR 599

Conclusion

45. The Territory submits that the questions in the Special Case should be answered as follows:

    1. No.
    2. The Plaintiffs.

PART V: Estimate of time for oral argument

46. It is estimated that 15 minutes will be required for the presentation of oral argument.

10 Dated 7 November 2022

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IN THE HIGH COURT OF AUSTRALIA
MELBOURNE REGISTRY No M61 of 2021

BETWEEN: **CHRISTOPHER VANDERSTOCK**
First Plaintiff

KATHLEEN DAVIES
Second Plaintiff

and

THE STATE OF VICTORIA
Defendant

ANNEXURE TO THE SUBMISSIONS OF THE ATTORNEY-GENERAL OF THE AUSTRALIAN CAPITAL TERRITORY (INTERVENING)

Pursuant to paragraph 3 of *Practice Direction No 1 of 2019*, the Australian Capital Territory sets out below a list of the particular constitutional provisions, statutes and statutory instruments referred to in its submissions.

No.	Statute	Version	Provisions
1.	*Commonwealth Constitution*	Current	ss 51(ii), 51(iii), Chapter IV
2.	*Zero and Low Emission Vehicle Distance-based Charge Act 2021* (Vic)	Current	Whole Act
3.	*Tobacco Act 1972* (Tas)	As enacted	Pt II
4.	*Business Franchise (Tobacco) Act 1974* (Vic)	As enacted	ss 6-10