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| Waters, mineral & aerated, 20 p. c. | Wine, sparkling, 10s. per gallon | Woolen piece goods, 10 per cent |
| Waters, Spruder, 20 per cent | Wine, spirits of, 16s. per gallon | Woolen rugs or ruggings, free |
| Waterproof material, in the piece, 10 per cent | Wine, still, 6s. 6d. per gallon | Woolpacks, free |
| Wax, paraffine, & Japan, free | Wine, unfermented, for church purposes, 20 per cent | Woolpresses, 5 per cent |
| Wax, sealing & bottling, 15 per c. | Winches & jacks (lifting), free | Works of art, 20 per cent |
| Webbing (saddlers' material), free | Window blinds, 15 per cent | Worked timber, 20 per cent |
| Wedges, free | Window frames (lead), 15 per cent | Wrappers, candle, free |
| Weights, paper, 15 per cent | Window sashes, 20 per cent | Wreaths, 15 per cent |
| Weights, sash, 15 per cent | Winchester bottles, 5 per cent | Wringing machines of all descriptions, 15 per cent |
| Weights, 5 per cent | Winnowing machines, free | Writing desks, 15 per cent |
| Weighting machines & scales, 5 p. c. | Wire bedsteads & mattresses, 15 p. c. | Writing paper, n. o. e., free |
| Weight bridges, 5 per cent | Wire, bottling (tinned or other), 5 per cent | Yarn, spun, 5 per cent |
| Wethers, 2s. 6d. per head | Wire cloth gauges & screens for quartz crushing machinery, free | Yeast, 15 per cent |
| Wheat, 6d. per bushel | Wire, copper, free | Yeast cakes (compressed yeast), 15 per cent |
| Wheels, carriage, 10 per cent | Wire fencing, free | Yeast powder, 3d. per lb |
| Wheels, cart & waggon, 20 per c. | Wire, iron, 5 per cent | Yokes, bullock, 20 per cent |
| Wheels, omery, free | Wire netting, iron, free | Yolkine (liquid), 15 per cent |
| Wheels, sarven, 10 per cent | Wire strainers for fencing, free | Yolkine (powder) (as baking powder), 3d. per lb |
| Wheelbarrows, 20 per cent | Wire rope, steel, free | Zinc, dust, free |
| Wheelbarrow wheels, 20 per cent | Wire stretchers, 15 per cent | Zinc, ingot, free |
| Wheel valves, free | Wire, unenumerated, 15 per cent | Zinc, perforated, free |
| Whips & walking sticks, 15 p. c. | Wire wove (wire cloth), free | Zinc, sheet & plain, free |
| Whip thongs, 15 per cent | Wood pulp (as strawboard), 5 p. c. | Zoodona, 20 per cent |
| Whip wheels, free | Wooden bucks for brushes, 15 p. c. | |
| Whistles, 15 per cent | Wooden bungs & shives, 5 p. c. | |
| White lead, 10 per cent | Wooden handles for tools, free | |
| Whiting, 1s. per cwt | Wooden hoops for casks, 5 p. c. | |
| Whole spice, 2d. per lb | Wooden pegs for boots, free | |
| Wickerware, 15 per cent | Wooden taps, 15 per cent | |
| Wigs & fancy hair, 20 per cent | Woodenware, 15 per cent | |
| Willows for basket making, 5 p. c. | Wool, Berlin & knitting, 15 p. c. | |
| Windmills, free | Wool, for mending, 5 per cent | |
| Windsails, 15 per cent | Woolen blankets or blanketing, free | |
| Winepresses, 5 per cent | Woolen handkerchiefs, 15 per c. | |
| Wine & beer finings, 15 per cent | | |
| Wine, ginger & quinine, as still wine, 6s. 6d. per gallon | | |

TABLES FOR COMPUTING THE DUTY UPON GOODS AT VARIOUS AD VALOREM RATES, FROM 10% TO 20%.

| 5% on | 10% | | 15% | | 20% | |
|-------------|-------|-------|-------|-------|-------|-------|
| | s. d. |
| 1 penny | ... | ... | ... | ... | ... | ... |
| 2 pence | ... | ... | ... | ... | ... | ... |
| 3 " | ... | ... | ... | ... | ... | ... |
| 4 " | ... | ... | ... | ... | ... | ... |
| 5 " | ... | ... | ... | ... | ... | ... |
| 6 " | ... | ... | ... | ... | ... | ... |
| 7 " | ... | ... | ... | ... | ... | ... |
| 8 " | ... | ... | ... | ... | ... | ... |
| 9 " | ... | ... | ... | ... | ... | ... |
| 10 " | ... | ... | ... | ... | ... | ... |
| 11 " | ... | ... | ... | ... | ... | ... |
| 1 shilling | ... | ... | ... | ... | ... | ... |
| 2 shillings | ... | ... | ... | ... | ... | ... |
| 3 " | ... | ... | ... | ... | ... | ... |
| 4 " | ... | ... | ... | ... | ... | ... |
| 5 " | ... | ... | ... | ... | ... | ... |
| 6 " | ... | ... | ... | ... | ... | ... |
| 7 " | ... | ... | ... | ... | ... | ... |
| 8 " | ... | ... | ... | ... | ... | ... |
| 9 " | ... | ... | ... | ... | ... | ... |
| 10 " | ... | ... | ... | ... | ... | ... |
| 11 " | ... | ... | ... | ... | ... | ... |
| 12 " | ... | ... | ... | ... | ... | ... |
| 13 " | ... | ... | ... | ... | ... | ... |
| 14 " | ... | ... | ... | ... | ... | ... |
| 15 " | ... | ... | ... | ... | ... | ... |
| 16 " | ... | ... | ... | ... | ... | ... |
| 17 " | ... | ... | ... | ... | ... | ... |
| 18 " | ... | ... | ... | ... | ... | ... |
| 19 " | ... | ... | ... | ... | ... | ... |
| 20 " | ... | ... | ... | ... | ... | ... |

TABLES FOR CALCULATING DUTY ON SPIRITS, WINE, SNUFF, CIGARS, CIGARETTES & OPIUM.

| | Spirits for 10th. at 16s. per gallon. | | Spirits for 32nd. at 16s. per gallon. | |
|----|---------------------------------------|-------|---------------------------------------|-------|
| | s. d. | s. d. | s. d. | s. d. |
| 1 | ... | ... | ... | ... |
| 2 | ... | ... | ... | ... |
| 3 | ... | ... | ... | ... |
| 4 | ... | ... | ... | ... |
| 5 | ... | ... | ... | ... |
| 6 | ... | ... | ... | ... |
| 7 | ... | ... | ... | ... |
| 8 | ... | ... | ... | ... |
| 9 | ... | ... | ... | ... |
| 10 | ... | ... | ... | ... |

| Gth. | Wine (still) at 6s. 6d. per gallon | | Wine (sparkling) at 10s. per gallon | | Ozs. | Cigars, Cigarettes & Snuff at 6s. per lb. | | Opium at 30s. per lb. | |
|------|------------------------------------|-------|-------------------------------------|-------|------|---|-------|-----------------------|-------|
| | s. d. | s. d. | s. d. | s. d. | | s. d. | s. d. | s. d. | s. d. |
| 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... |

STAMP DUTIES.

OFFICE, TREASURY, BARRACK STREET, PERTH.

| | £ s. d. | £ s. d. |
|--|---------|---|
| AGREEMENT of the value of £5 & upwards | 0 2 6 | |
| Bill of Sale by way of security. See Mortgage. | | £ s. d. |
| Bond for Administration of estate of a deceased person | | 0 10 0 |
| Bond given by any person where the estate to be administered does not exceed £100 in value. | | 0 0 1 |
| CHEQUE or ORDER, payable on demand... Exemptions.—Treasury cheques marked "On Public Service, only." | | 0 0 1 |
| CONVEYANCE or Transfer on sale of any real estate in lieu of any other duty on such transfer howsoever otherwise imposed, or any bill of sale purporting to absolutely transfer any personal property without any proviso for the re-transfer of such property to the maker. | | For every £5 or fraction of £5 of the consideration |
| LAND TRANSFER: Under "The Transfer of Land Act, 1874," & any Acts amending the same: (1) On every consent to an application lodged on & after the commencement of this Act, whereby the consenting party relinquishes any estate or interest for valuable consideration; (2) Upon every application to bring land under the Act by any person who has purchased such land without having paid the duty in respect of a conveyance or transfer thereof to him, unless such conveyance or transfer to him has been actually executed before the commencement of this Act; (3) Upon every transfer of land on a sale thereof which transfer has been lodged on & after the commencement of this Act | | 0 10 0 |
| Conveyance or Transfer of any kind not hereinbefore described | | 0 10 0 |
| COPY or WARRANT for interest attached to or issued with any security, when presented for payment | | 0 0 1 |
| CUSTOMS FORMS: For every perfect printed form contained in schedules D, F, I, J, O, P, Q, to "The Customs Ordinance, 1860" | | 0 0 1 |
| For every perfect form contained in schedule D to the same ordinance, when the goods are entered duty free in any case when any of the above forms are issued in sets of more than one, only one form bears the stamp. | | 0 0 2 |
| APPOINTMENT of clerkship whereby any person becomes bound to serve as a clerk in order to his admission as an attorney or solicitor | 10 0 0 | |
| APPRENTICESHIP, instrument of | 0 5 0 | |
| EXEMPTION.—Instrument relating to any child apprenticed under "The Industrial Schools Act, 1874." | | 10 0 0 |
| ADMISSION to act as a barrister or general practitioner in the Supreme Court | 10 0 0 | |
| AWARDS: For a sum exceeding £10 & under £50 | 0 5 0 | |
| For a sum exceeding £50 | 0 10 0 | |
| BILL or EXCHANGE or note, cheque or order, payable on demand | 0 0 1 | |
| BILL of EXCHANGE payable otherwise than on demand, where amount does not exceed £5 | 0 0 1 | |
| Exceeds £5 & does not exceed £25.. | 0 0 3 | |
| " 25 " " " 50.. | 0 0 6 | |
| " 50 " " " 100.. | 0 1 0 | |
| For every additional £50 & also for any fractional part of £50 | 0 0 6 | |
| Any person who issues an unstamped note or bill is liable to a penalty not exceeding £10, & the bill will be unavailable. One bill only out of a set need be stamped. | | |
| BILLS of LADING, for any goods to be exported | 0 1 0 | |
| Every receipt taken in lieu of the same | 0 0 6 | |
| BILL of LADING coastwise | 0 0 6 | |
| Every receipt of master or mate coastwise, if over half a ton weight or measurement | 0 0 3 | |
| Ditto, if under | 0 0 1 | |
| Every person who executes a bill of lading not duly stamped, forfeits a sum not exceeding £25. | | |
| BILLS of SALE, absolute. See Conveyance on Sale. | | |