

STAMP DUTIES

OFFICE, TREASURY, BARRACK STREET, PERTH

Agreement of the value of £5 & upwards. Exemptions—Agreement or memorandum, the matter whereof is not of the value of £5—2/6

Articles of clerkship—£10
Admission to act as a barrister or general practitioner in the Supreme Court—£10

Award, whether under hand only, or under hand & seal—Where the amount or value of the matter in dispute does not exceed £20, 2/6; exceeds £20 & does not exceed £50, 5/-; exceeds £50 & does not exceed £100, 10/-; exceeds £100 & does not exceed £200, £1; exceeds £200 & does not exceed £500, £1/10; exceeds £500 & does not exceed £1000, £2; exceeds £1000, & in any case not above provided for, £2/10/- Exemption—Award made in any matter in which His Majesty is party

Bill of Exchange or note, cheque or order, payable on demand—1d

Bill of Exchange, payable otherwise than on demand, where amount does not exceed £25, 4d; exceeds £25 & does not exceed £50, 1/-; exceeds £50 & does not exceed £75, 1/6; exceeds £75 & does not exceed £100, 2/-; for every additional £50 & also for any fractional part of £50—1/- One bill only out of a set need be stamped

Bills of Lading for any goods—1/-; receipt of master or mate, coastwise, taken in lieu of bill of lading; for goods not exceeding half a ton weight or measurement—2d; for goods exceeding half a ton—6d

Bills of Sale, absolute. See Conveyance on Sale

Bill of Sale by way of security. See Mortgage

Bond for Administration of estate of a deceased person—10/- Exemption—Where the estate to be administered does not exceed £100 in value

Cheque or Order, payable on demand—1d

Conveyance or Transfer on sale of any real estate in lieu of any other duty on such transfer however otherwise imposed, or any bill of sale purporting to absolutely transfer any personal property (except any shares or shares of any incorporated mining company carrying on the business of mining within the State) without any proviso for the re-transfer of such property to the maker

Land Transfer.—Under "The Transfer of Land Act, 1874," & any Acts amending the same—(a) does not exceed £25, for every £5 and also for every fractional part of £5 of the amount or value of the consideration—6d; (b) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration—2/6

Conveyance or Transfer of any kind not hereinbefore described—10/-

Coupon or Warrant for interest attached to or issued with any security, when presented for payment—1d

In any case when any of the above forms are issued in sets of more than one, one bond, debenture, covenant, or foreign security, or of any money or stock secured by such instrument, or by any warrant of attorney to enter up judgment, or by any judgment: For every £100 or fraction thereof of the amount transferred—1/-

Where any further money is added to the money already secured—The same duty as a principal security for such further money

(3) Re-conveyance, release, or certificate of satisfaction: For every £100 or fraction thereof of the total amount or value—1/4

Re-assignment, release, certificate of satisfaction or discharge of bill of sale of personal chattels by way of security, or of the benefit thereof, or of the money thereby secured, for every £100 or fraction thereof—6d

Notarial act of any kind whatsoever (except a protest or noting bill of exchange)—2/6

Noting bill of exchange—1/-
Protesting bill of exchange—1/-
Policy of Insurance, not exceeding £100—6d

For every £100 or fractional part thereof of so insured, additional—6d
Policy of Insurance or Assurance not otherwise specified. For every £100 and every fractional part of £100 insured where the premium does not exceed 1/6 per cent—1d

Where the premium exceeds 2/6 per cent, for every £100 and every fractional part of £100 insured—3d

Power of Attorney, or other instrument: (1) For the receipt of the dividend of any stock or shares; where made for the receipt of one payment only—1/- in any other case—5/-
(2) For the receipt of any sum of money, or any bill of exchange, or promissory note, for any sum of money not exceeding £50, or any periodical payments not exceeding the annual sum of £10 (not being dividends on stock or shares)—5/-
(3) Of any other kind whatsoever—10/- Exemption.—The appointment of a person to vote as a proxy at a meeting

Receipt given for or upon payment of money amounting to two pounds or upwards, but less than fifty pounds—1d; amounting to fifty pounds or upwards, but less than one hundred pounds—2d; amounting to one hundred pounds or upwards for every one hundred pounds or fraction of one hundred pounds—3d

Receipt Certificates, scrip, or other document—1d

not exceeding £250, 6/3; exceeding £250, & not exceeding £500, 7/6. And for every subsequent £100 or fraction—2/6

(2) Transfer or assignment of any mortgaged bond, debenture, covenant, or foreign security, or of any money or stock secured by such instrument, or by any warrant of attorney to enter up judgment, or by any judgment: For every £100 or fraction thereof of the amount transferred—1/-

Where any further money is added to the money already secured—The same duty as a principal security for such further money

(3) Re-conveyance, release, or certificate of satisfaction: For every £100 or fraction thereof of the total amount or value—1/4

Re-assignment, release, certificate of satisfaction or discharge of bill of sale of personal chattels by way of security, or of the benefit thereof, or of the money thereby secured, for every £100 or fraction thereof—6d

Notarial act of any kind whatsoever (except a protest or noting bill of exchange)—2/6

Noting bill of exchange—1/-
Protesting bill of exchange—1/-
Policy of Insurance, not exceeding £100—6d

For every £100 or fractional part thereof of so insured, additional—6d
Policy of Insurance or Assurance not otherwise specified. For every £100 and every fractional part of £100 insured where the premium does not exceed 1/6 per cent—1d

Where the premium exceeds 2/6 per cent, for every £100 and every fractional part of £100 insured—3d

Power of Attorney, or other instrument: (1) For the receipt of the dividend of any stock or shares; where made for the receipt of one payment only—1/- in any other case—5/-
(2) For the receipt of any sum of money, or any bill of exchange, or promissory note, for any sum of money not exceeding £50, or any periodical payments not exceeding the annual sum of £10 (not being dividends on stock or shares)—5/-
(3) Of any other kind whatsoever—10/- Exemption.—The appointment of a person to vote as a proxy at a meeting

Receipt given for or upon payment of money amounting to two pounds or upwards, but less than fifty pounds—1d; amounting to fifty pounds or upwards, but less than one hundred pounds—2d; amounting to one hundred pounds or upwards for every one hundred pounds or fraction of one hundred pounds—3d

Receipt Certificates, scrip, or other document—1d

£500, 7/5; (iii) If the annual value of the house or premises exceeds £1000, £100; (b) For any house or premises not situated within a municipality: (i) if the annual value of the house or premises does not exceed £200, £40; (ii) if the annual value of the house or premises exceeds £200, £50

Ship license (transfer of), 10/- per annum
Ship's registration fee for employment under exclusive or general license, 5/- per annum
Slaughterhouses, 10/- per annum
Spirit merchant's, £15 per annum
Steamer, vessel or boat over 15 tons for hire, or held or let for hire or reward, 20/- per annum; not exceeding 15 tons, let for hire, 10/-; & not exceeding 15 tons, held or let for hire or reward, 2/6

Surveyor's, £5 per annum
Wayside house license, £15

INCOME TAX.
The rates of Income Tax in the £ on the taxable income are: £201 to £500, 4d; £501 to £750, 5d; £751 to £1000, 6d; £1001 to £1500, 7d; £1501 to £2000, 8d; £2001 to £3000, 9d; £3001 to £4000, 10d; £4001 to £5000, 11d; £5001 and over, 1/-; Companies, 1/-;

POSTAL, TELEGRAPH AND MONEY ORDERS

LETTERS.

Within the Commonwealth (including Papua, Lord Howe Island & Norfolk Island), for every 1/2 oz or fraction thereof, 1d. United Kingdom, Overseas Dominions, Brit Colonies & Protectorates (except New Hebrides), for every 1/2 oz or fraction thereof, 1d. New Hebrides, Banks & Torres Islands, 1/2 oz 2d. Other countries, 1/2 oz, 2d.

POST CARDS

Within the Commonwealth (including Papua, Lord Howe Island & Norfolk Island), New Zealand & Islands, Fiji, United Kingdom & all Brit Colonies & Protectorates & United States of America, 1d. Letter cards, single, 1d; reply, 2d

COMMERCIAL PAPERS (up to 5 lb)

Within the Commonwealth & New Zealand & the Islands annexed thereto & Fiji, 2 oz or fraction thereof, 1d. In excess of 2 oz, 3d; between 2 oz & 4 oz, 3d; between 4 oz & 6 oz, 4d; between 6 oz & 8 oz, 4d; between 8 oz & 10 oz, 5d; each additional 2 oz or fraction thereof, 1d

PRINTED PAPERS (up to 5 lb.)

Within the Commonwealth, 3d per 2 oz or part of 2 oz. All other places, 1d per 2 oz or part of 2 oz

MERCHANDISE

Within the Commonwealth & New Zealand & the Islands annexed thereto & Fiji, every 2 oz or fraction thereof (up to 1 lb), 1d. All other places beyond the Commonwealth parcels rates are payable.

PATTERNS & SAMPLES

Within the Commonwealth & New Zealand & the Islands, 2 oz or fraction thereof (up to 1 lb), 1d. United Kingdom, 2 oz or fraction thereof (up to 5 lb), 1d. All other places, 2 oz or fraction thereof (up to 12 oz), 1d

BOOKS

Within the Commonwealth, books printed in Australia, 3d per 8 oz or part of 8 oz; books printed outside of Australia, 1d per 4 oz or part of 4 oz; to New Zealand & the Islands annexed thereto, Fiji, New Hebrides and the Solomon Islands (Brit Protectorate), 1d. All other places, 1d per 2 oz or part of 2 oz

PARCEL POST

Inland, not exceeding 1 lb, 6d & 3d for every additional lb up to 11 lb (11-1/2 lb). Size limit, 3 ft, 6 in. in length, or 6 ft in length and girth combined; limit of weight, 11 lb

United Kingdom—All Sea Route: 1 lb, 1/-; every additional lb, 6d. Vn Brindisi, Naples, 1 lb, 2/-; every additional lb, 6d. Size limit, 3 ft 6 in in length, or 6 ft in length and girth combined

Australia, New Zealand, Fiji, New Hebrides & Brit New Guinea, 1st lb, 8d; each additional lb or fraction, not exceeding 11 lb or 3 ft 6 in in length, or 6 ft length & girth combined, 6d. Canada, India & Straits Settlements, not exceeding 1 lb, 1/-; each additional lb or fraction, 1/- up to 11 lb

France, via London—1 lb, 1/11; 2 lb, 2/2; 3 lb, 2/5; 4 lb, 3/1; 5 lb, 3/4; 6 lb, 3/7; 7 lb, 3/10; 8 lb, 4/6; 9 lb, 4/9; 10 lb, 5/1; 11 lb, 5/4; size limit, not to exceed 2 ft in any direction

Canada—1/- per lb; size limit, same as United Kingdom
Cape Colony, via London—1 lb, 1/-; then 1/- every oz, lb; size limit, same as United Kingdom
Hongkong, not exceeding 1 lb, 10d; each additional 1 lb up to 11 lb, 10d

China, not exceeding 1 lb, 1/5; each additional lb up to 11 lb, 10d

MAGAZINES

Within the Commonwealth (if printed in Australia), 8 oz, 3d; if printed outside Australia, 4 oz, 3d; New Zealand & Islands, Fiji, New Hebrides or Solomon Islands (British protectorate) 8 oz, 1d; every additional 4 oz, 3d; other places, 2 oz, 1d

REGISTERED LETTERS

Registration fee, 3d, in addition to the ordinary postage

MONEY ORDERS

Throughout the Commonwealth, not exceeding £5, 6d; above £5, but not exceeding £10, 1/-; each succeeding £5 or portion thereof, 6d. New Zealand & Fiji, £2 & under, 6d; above £2 & not exceeding £5, 1/-; above £5 & not exceeding £7, 1/6; above £7 & not exceeding £10, 2/-; above £10 & not exceeding £12, 2/6; above £12 & not exceeding £15, 3/-; above £15 & not exceeding £17, 3/6; above £17 & not exceeding £20, 4/-

Orders payable in the United Kingdom, Canada, Cape of Good Hope, Ceylon, Egypt, Japan, China, Fiji, Germany, Hawaii (Sandwich Islands), India (as its Agency at Aden), Orange River Colony, Straits Settlements, Mauritius, Transvaal, Natal, United States of America, Argentina, Austria, Chile, Gibraltar, Greece, Holland, Hungary, Iceland, Italy, Jamaica, New Guinea, Norway, Philippine Islands, Portugal, Russia, Austrian Post Offices in Turkey, Federated Malay States, &c, for each £1 or fraction thereof up to £10, 6d.

Interstate Postal Notes for sums from 6d up to 20/- at nominal fees

TELEGRAPHIC

All telegraph offices are notified as such in the Towns portion of the Directory Rates—Central & suburban (15 mile radius), 16 words and under, 6d; each additional word, 1d. Beyond the 15-mile radius, 16 words & under, 6d; each additional word, 1d. Sundays, Christmas Day & Good Friday, & after 6 p.m., double rates.

Press messages for publication, 25 words & under, 6d; 25 to 50, 9d; 50 to 100, 1/6; each additional 50, 6d

Interstate, 10 words, 1/-; each additional word after 10 words, 1d; Sundays, Christmas Day & Good Friday, 16 words, 2/-; each additional word, 2d

Urgent telegrams, double the above
To New Zealand, 43d per word
To London, 3/- per word (words containing more than 10 letters count two words)

To Europe, 3/-; Aden, 2/8; Hongkong, 2/6; India, 2/6; Japan, 4/2; Singapore, 2/6; Egypt, 3/8 to 4/4; Cape-town, 2/6; Ceylon, 2/6; Jamaica, 4/4; California, 2/4; New York, 2/8 each word

Telegraphic money orders made payable at any money order office which is also a telegraph office in Tasmania, N S W, Queensland, South Australia, Victoria, Western Australia & New Zealand, on payment of a message, in addition to the money order commission.

* Remitter required to advise payee by wire

LICENSES

Analysts (Public), £5/5/- per annum
Auction (sell by), from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for one day, on payment of 2/-

Australian Wine License, £5
Australian Wine & Beer, £10

Billiard Table, £10

Boats & boatmen, from 10/- to 20/-, regulated by tonnage of boats

Boarding house, up to 20 persons—10/-; over 20, £1

Boarding or lodging or eating house, 20/-

Boarding or lodging or eating house (Temporary), 10/-

Carriers, for every dray or vehicle to carry goods under hand, 5/- per annum per driver, & 5/- per wheel of vehicle

Cattle (to shoot with), £2 per annum

Cosmetics, 5/-; musters, 10/-

Dairies, from 2/6 to 20/- (per annum, according to number of cows kept); butter making only, free

Dogs, males, 7/6; females, 10/-
Employment brokers, £5
Factories, European, from 5/- to 50/-, according to number employed; Asiatic, £5

Fishing Boat, £1 per year, 10/- if taken out after 30th June

Fisherman, 10/- per year, 5/- if taken out after 30th June

Gallon License, £15

Gun (to use and carry) 5/- ea per annum

Hotel, £25

Marine stores, £5

Motor cars up to 10 h.p., £2; to 20 h.p., £3; up to 30 h.p., £4; exceeding 30 h.p., £5

Motor wagons & vans, £5

Motor bicycles, 7/6 per wheel

Packet license, £10 per annum

Pawnbrokers, £10 per annum

Pearling boat, £10 per annum

Pearl dealers, £10 per annum

Pearl divers, £1 per annum

Pearling (general), £1 for 3 months

Pearling—Permit for employment of an additional man under a general license, 5/- for 3 months

Pearling—Registration fee for change of, or additional place of, business of licensed pearl dealer, 5/- per annum

Piggeries, 10/- per annum

Publican's general license: (a) For any house or premises situated within a municipality: (i) if the annual value of the house or premises does not exceed, £500, £50; (ii) if the annual value of the house or premises exceeds