

for every 10/- of premium or fractional portion thereof—1d; but not to exceed 1/- not otherwise specified; for every £100 or fractional part of £100 so insured (1) If the premium does not exceed 2/6 per centum, 1d; (11) In any other case—3d.

**Power of Attorney, or other instrument:**  
(1) For the receipt of the dividend of any stock or shares; where made for the receipts 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—20/-. Exemption—The appointment of

a person to vote as a proxy at a meeting.

**A Power of Attorney executed by a person on active service in the Naval or Military forces of the Commonwealth or other naval or military forces of His Majesty, or in training for each service exempt**

Charter Party 2/6

Copy, attested or authenticated of an instrument: (a) Where the instrument is chargeable with duty less than 1/-—the same duty as the instrument (b) In any other case—1/-.

**Declaration (Statutory on Affidavit)—1/-**  
Note—The stamp on a declaration if adhesive, may be cancelled by a JP, or by other authorised person before whom made)

**Declaration of Trust of any property (other than by a will)—10/-**

**Duplicate or Counterpart of an instrument, if original duty stamped—same duty as original, but maximum 5/-**

**Receipt given for or upon payment of money amounting to one pound or upwards, but less than £25—1d; amounting to £25 or upwards, but less than £50—2d; for £50 or upwards, but not exceeding £100—3d; exceeding £100, for every £100, and for every fraction of £100—3d**

**Scip Certificates, scrip, or other document—1d**

**Appraisements—Where the amount does not exceed £100—5/-; exceeds £100 and does not exceed £200—10/-; Exceeds £200 and does not exceed £500—15/-; exceeds £500—£1**

## LICENCES

**Analysts (Public), £5/5/- on registration**

**Auction (sell by), £1 and 25 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of 21/-**

**Australian Wine License, £5**  
**Australian Wine & Beer, £10**  
**Billiard Table, £10**

**Bill Posters, 7/6 per month, or £4 per annum**

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

**Carts & Carriages, Sulkeys, 15/-; Buggy (4 wheels), 30/-; Carts, weight plus load, 1/- per cwt, with a minimum of 15/-**  
**Carriers' License—an additional 10/- per wheel. Passenger Vehicle License—an additional 10/- per wheel.**  
**Hand Carts, 2/6. Trotting Spiders, 5/-**

**Cattle (to shoot wild), £2 per annum**

**Chimney sweeps, 10/- per annum**

**Coxswains, 5/; masters, 10/-**

**Dancing saloons, 20/- per annum**

**Dogs, males, 7/6; females, 10/-**

**Employment brokers, £5**

**Employment of natives, general permit, £2 per annum; single permit, 5/- p.a. agreement, 5/- p.a.**

**Factories, European, 2/6 to 50/-, according to number employed; Asiatic, 2/6 to 50/-**

**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**

**Game Act—(a) To take or kill kangaroos for food purposes only, free; (b) to take or kill marsupials for purpose of selling, free; (c) to take or kill native game (excepting marsupials) for selling, £2 per annum; (d) to sell marsupials, £5 per annum; (e) to sell native game other than marsupials, £1 per annum**

**Opossum skins, 1/6; grey kangaroo skins taken South of a line following railway from Dongarra to Mingenev, and thence to railway siding at Gutha, on the Wongan Hills—Mullewa Railway Line, ½ lb or over, 4½d, under ½ lb 1½d.**

**Grey kangaroo skins taken North of line following railway from Dongarra to Mingenev, and thence to railway siding at Gutha, on the Wongan Hills—Mullewa Railway Line, 1d; Red Kangaroo skins, 1d; Brush or brush Kangaroo skins, 1d. Others (except those taken within the Kimberley Division, as defined in "The Land Act, 1898"), ½d**

**Goats, 6/- per annum**  
**Gun (to possess), 5/5 per annum; 1/- per annum renewals**

**Hawkers, Zone 1, Stall 50/- per month; zone 2, horse and cart, any kind of merchandise, 10/- per month, or 20/- per annum; handcart or wheelbarrow, any kind of merchandise, 5/- per month or 20/- per annum.**  
**Basket, tray or box, 2/6 per month, or 10/- per annum**

**Horse Bazaars, £5 per annum**

**Hospitals (private), 10/- per annum**

**Hotel, £25**

**Kangaroos (license under Game Act to take), free**

**Land & Estate Agents, £5 per annum**

**Lodging Houses, Apartment Houses 10/- & £1**

**Marine Collectors, 5/-**

**Marine Store License, City of Perth, £3.**

**Marine dealer's license, £1**

**Morgues, 20/- per annum**

**Motor cars—not exceeding 20 P.W. 2/10/-, rising on a graduated scale to 70 P.W. £13; every additional P.W. over 70, 7/6**

**Motor waggons & vans—Not exceeding 30 P.L.W., £5; rising on a graduated scale, viz. Horse Power plus weight of vehicle unladen, plus load**

**Motor Drivers licenses, 5/- per annum, but applicant must go through a driving test before first issue is granted**

**Motor Bicycles—10/- per wheel**

**Noxious trades, marine store, £3, tanneries, £3, fish shops, 40/- City of Perth**

**Packet license, £10 per annum**

**Pearl dealers, general, £50; Sharks Bay (general), £20 (limited), £5.**

**Pearl divers, 6/8 per term (4 months)**

**Pearl divers (tender), 6/8 per term (4 months)**

**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**

**Pearling—Beach Combers, £4 per annum; shell buyers, £3 per annum; pearl cleaners, £5 per annum**

**Pearl Ship License (transfer of): 10/- per annum**

**Pearl Ship's registration fee for employment under exclusive or general licence, 5/- per annum**

**Piggeries, 10/- per annum**

**Piggeries (City), £5 per annum**

**Publican's general license: (a) For any house or premises situated within a municipality; (1) if the annual value of the house or premises does not**

**exceed, £500, £50; (11) if the annual value of the house or premises exceeds £500, £75; if the house or premises exceeds £1000, £100; (b) For any house or premises not situated within a municipality; (1) if the annual value of the house or premises does not exceed £200, £40; (11) if the annual value of the house or premises exceeds £200, £50. These are the minimum Fees.**

**Secondhand Dealer, 5/- per annum**

**Ship licence, see Pearl ship licence**

**Ship Engine Boats (Pearl), License £10 per annum per boat**

**Hand Pump Ship, £4 per annum or as fixed by the Minister from time to time**

**"Shops," including boarding houses, registration fees from 2/6 to 50/-, according to number of persons employed**

**Shoeblocks, 5/- per annum**

**Slaughter houses, 10/- per annum**

**Slaughter Houses (City), £5 per annum**

**Fawnbrokers, £10 per annum**

**Pearling Engine Boat, £10 per annum**

**Spirit merchants, £30, within 15 miles of GPO; £20 elsewhere**

**Stillholders, 20/- to 50/- per month**

**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**

**Survey Fees—21/-, 15/-, 5/-**

**Yachts—5/-; Rowing Boats—2/6**

**Surveyor's, £5 per annum**

**Warehouses, registration fees from 2/6 to 50/-, according to number of persons employed**

**Wayside house license, £15**

### INCOME TAX.

The rates of Income Tax in the £ on the income chargeable are graduated being 2d. up to the first £100 income chargeable; 2.007d on £101; 2.014d on £102, and so on, increasing by regular increments of .007d with every increase of £1 in the income chargeable, until the rate reaches 4/ in the £, namely on £6672. Thereafter the rate is 4/- uniformly; rates of tax subject to 20% rebate; companies 1/3, plus 15 per cent super tax

**Financial Emergency Tax ranges from 4d to 9d in £, persons with dependent earning under £8/12/- and person without dependant earning under £78 p.a exempt**

**Hospital Contribution, person under £62 or over, 1½d in £1**