

(3) Transfer or assignment of any mortgage, bond, debenture, covenant, or foreign security, or of any money or stock secured by such instruments, 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, the money already secured—The same duty as a principal security for such further money

If by way of collateral or auxiliary or substituted security, or by way of further assurance, when the principal or primary security is duly stamped—for every £100, & also for every fractional part of £100 of the amount transferred or assigned—6d.

(4) Re-conveyance, release, or discharge of any security as aforesaid, or of the benefit thereof, or of the money thereby secured—For every £100 or fraction thereof of the total amount or value—1/-

Provided that where there is more than one instrument for securing any sum of money, the reconveyance, release, certificate of satisfaction or discharge of the principal or primary security shall only be charged with ad valorem duty & the release of the collateral or additional security shall be charged with a duty of 1/- only

Provided also that where by a reconveyance, release, certificate of satisfaction, or discharge, a part only of the money secured is released, the duty shall be payable only in respect of the amount so released

(5) Any instrument, whereby any part of the property comprised in any security as aforesaid is released, the whole of the money still remaining secured—1/-

Exemption—Mortgage given on or after the 1st March, 1918, for the sole purpose of securing payment of money advanced for investment in War or Peace Loan Bonds or Stock

(c) Any discharge of a mortgage of land under the transfer of Land Act 1898, executed for the purpose of enabling a substituted mortgage to be registered after the registration in priority thereto of a mortgage to the Agricultural Bank of Western Australia

(3) Any substituted mortgage intended to be so registered as aforesaid

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

Noting bill of exchange—1/-

Protesting bill of exchange—1/-

Policy of Insurance against loss or damage by fire, not exceeding £100—6d

For every £100 or fractional part thereof so insured; additional 6d; where the period does not exceed one year, 6d.; where the period exceeds one year, for the first year, 6d., and for every year or part of year, after the first year 3d.; renewal for every £100 or part thereof 3d.

Marine Insurance—Whereby any insurance made upon any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or vessel, or upon the freight thereof—For every £100 and for every fractional part of £100,

(1) If the premium does not exceed 2/6 per cent., 1d.

(2) In any other case (for voyage), 3d., (for time) not exceeding 6 months, 3d. Exceeding six months, 6d., against accident or incapacity

(3) Against accident or incapacity from sickness or personal injury, for every £100, and for every fractional part of £100 to insured—3d.; against Employers' Liability Act, the Workers' Compensation Act, or at common law, for every 10/- of premium or fractional portion thereof—1d.; but not to exceed 1/-

(4) 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.

(5) Against damage to plate glass, wherein the sum insured is stated for every £100 & for every fractional part of £100 so insured 3d.; wherein the sum insured is not stated, where the annual premium exceeds 30/- for every 10/- & for every fractional part of 10/- of the annual premium 1d.; for the renewal of any policy under (a) or (c) for every £100 or part thereof 3d.; for the replacement of any policy under (a) or (c) by a new policy same company for every £100, & for every part of £100, 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 any 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

Scrap 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—21

Analysts (Public), 25/5/- on registration

Auction (sell by), L.L.W. £5 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, Sulks, 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 Mingenew, and thence to railway siding at Gutha, on the Wongan Hills—Mullewa Railway Line, ½ lb or over, ½d, under ½ lb 1½d.

Grey kangaroo skins taken North of line following railway from Dongarra to Mingenew, and thence to railway siding at Gutha, on the Wongan Hills—Mullewa Railway Line, 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

## Licences

Gun (to possess), 5/s per annum; 1/- per annum renewals

Hawkers, Zone 1, Stall 60/- 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/- & 21

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, 1/6

Motor waggon & 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 Licence (transfer of): 10/- per annum

Pearl Ship's registration fee for employment under exclusive or general license, 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 £500, £40; (11) if the annual value of the house or premises exceeds £500, £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

Lawbrokers, £10 per annum

Pearling Engine Boat, £10 per annum

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

Stallholders, 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 6/ 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 dependant earning under £8/12/- and person without dependant earning under £78 p a exempt

Hospital Contribution, person under £52 or over, 1½d in £1