- If by way of collateral or auxiliary or substituted security, or by way of further assurance, when the principal or primary security is duly stampedfor every £100, & also for every frac-tional 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
- Provided that where there is more than cone 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 re-conveyance, 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 pur-pose of securing payment of money advanced for investment in War or Peace Loan Bonds or Stock
- () Any discharge of a mortgage of land under the transfer of Land Act 1893. executed for the purpose of enabling a substituted mortgage to be registered after the registration in priority thereto of a mortgage to he Agricul al 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 exwhere 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.

Insurance-Whereby any insurance made upon any ship or vessel, or upon any goods, merchandise, or other property on hoard 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

(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

(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 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 (e) for every £100 or part thereof 3d; for the replacement of any policy under (a) or (e) 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 periedical 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 meet-

A Power of Attorney executed by a person on active service in the Naval or Military forces of the Common-wealth 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 instru-ment 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

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 of wards, but not exceeding £100—3d; exceeding £100, for every £100, and for every fraction of £100—3d

Scrip Certificates, scrip, or other docu-

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

OFFICIAL DIRECTORY. Kangaroo skins taken in Pt Headland & | Marble Bar Vermin Districts are Packet license, £10 per annum

Pearl dealers, ge. .al, £50; Sharks Bay (general), £20 (limited), £5. Pearl divers, 6/8 per term (4 months)

Pearl divers (tender), 6/8 per term (4 Hawkers, Zone 1, Stall 50/- per month; zone 2, horse and cart, any kind of merchandise, 10/- per month, months) Pearling (general), £1 for 3 months

earling-Permit for employment of an additional man under a general li-cense, 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, 24 per annum; shell buyers, 23 per annum; pearl cleaners, 25 per annum

Pearl Ship Licence (transfer of): 16/-

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

Piggeries, 10/- per annum

Plumber's License, 10/- per annum

Publican's general license: (a) For any 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 annuar 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; (i) if the annual value of the house or premises control of the house or premises and the house or premises are the house or premises that the house or premises that the house or premises are the house or premises that the house or premises house or premises that the house or premises house or premises that the house or premises have the house or premises that the house or premises have the house or premise have the house or premises have the house of house or premises have the house have the house have the house or premise have the house have the house have (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.

Roof Sign, 3 sq yards (min) £2

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

"Shops," including boarding houses, re-gistration fees from 2/6 to 50/-, ac-cording to number of persons employed

Shoeblacks, 5/- per annum Signboard, 5/-

Slaughter houses, 10/- per annum

Slaughter Houses (City), £5 per annum Pawnbrokers, £10 per annum

Pearling Engine Boat, £10 per annum Scale Repairer, 5/-

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 re-ward, 20/ per annum; not exceed-ing 15 tons, let for hire, 10/; & not exceeding 15 tons, held or let for hire or reward, 2/6

Surveyor's License, £5

Warehouses, registration fees from 2/6 to 50/-, according to number of per-

Wayside house license, £15

Yachts-5/-; Rowing Boats-2/6

INCOME TAX.

The rates of Income Tax in the £ on the taxable income are graduated, being 9.01 pence on the first pound of taxable income, increasing by regular increments of .01 pence with every increase of £1 in the taxable income until the rate reaches 4/6 in the £, namely on £4,500. Thereafter the rate is 4/6 uniformly. Companies: 2/6 in

Hospital Contribution: Persons earning £52 or over, 11/2d in the £1. Companies: 11/2d in the £ on taxable in-

Licences

Analysts (Public), £5/5/- on registra- | Chimney sweeps, 10/- per annum

Auction (sell by), from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of

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

Billiard Table, £10 Bili Posters, 7/6 per month, or £4 per annum

Blind or Awning, 5/- per annum Boarding house, up to 20 persons-10/-; over 20, £1 (City of Perth)

Bread Maker, 10/- per annum

Carts & Carriages, Sulkies, 167; Buggy, (4 wheels), 30/-; Carts, weight plus load, 1/-per cwt, with a minimum of 18/-. Carriers' License—an additional 10/--per wheel. Passenger Vehicle License—an additional 10/--per wheel. Land Carts, 2/8. Trotting Spidors, Hand Carts, 2/8. Trotting Spidors,

Coxswains, 5/; masters, 10/-Dancing saloons, 20/- per annum

Dogs, males 7/6; females 10/- (used for tending cattle & sheep, half fee)

Electricians, 1/6 to 5/- according to class of business

Employment brokers, £5.

Employment of natives, general permit, 22 per annum; single permit, 5/-p.a, casual work days, no fee

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 80th 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 pose of seiling, free; (c) to take or still native game (excepting marsuplals) for selling, 22 per annum; (d) to sell marsuplals, £5 per annum (after 30th June 50/-); (e) to sell native game other than marsuplals, £1 per annum

Opossum skins, 9d; grey kangaroo skins taken South of a line following railway from Dongarra to Mingenew, and thence to railway siding at Gutha, on on the Wongan Hills—Mullewa Rail-way Line, 32 lb or over, 41/2d, under 14 lb 11/d.

Grey kangaroo skins taken North of following railway from Dongarra time tollowing railway from Dongarrato Mingenew, and thence to railway
siding at Gutha, on the Wongan HillsMullewa Railway Line, id; Red Kangaroo skins, id; Brush or brush Kangaroo skins, id. Others (except those
taken within the Kimberley Dylaion;
as defined in "The as defined in "The Land Act, 1898"),

Postal, Telegraphic and Money Order

Letters

royalty free

Hotel, £25

Goats, 6/- per annum

per annum renewals

Horse Bazaars, £5 per annum

Marine Collectors, 5/-

Marine dealer's license, £1

Morgues, 20/- per annum

Hospitals (private), 10/- per annum

Kangaroos (license under Game Act to

Land & Estate Agents. £5 per annum

Lodging Houses, Apartment Houses 10/-

Motor cars-not exceeding 20 P.W.

Motor waggons & vans-Not exceeding

Motor Drivers licenses, 5/- per annum,

Motor Bicycles-10/- per wheel

Noxious trades-artificial manure, blood

2/10/-, rising on a graduated scale to 70 p.w. £18; every additional p.w. over 70, 7/6

25 P.L.W., 70/-; rising on a graduated scale, viz., Horse Power plus weight of Vehicle unladen, plus load

but applicant must go through a driving test before first issue is granted

drying, bonemill, chemical wks, fell-

mongers, gutscraping, sausage skins,

soap & candle, & wool scours, £5. Fat melting, flock factories, marine store, storing bones, rag & bone mehts,

store, storing bones, rag & bone ments, tanneries & tripe boiling & cleaning, £3. Cleaners (dry), dye works, fish curing, fish shops, jute stores, fat rendering (butchers' shops), & laundries, £2. Poultry, 10/-

Illuminated Sign, £1 per annum

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

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 (for Perth City; other centres as per their own by laws)

Within the Commonwealth & to all places in the British Empire, New Hebrides, Banks & Torrens Islands, 2d per ounce; to all other places, 3d for first

ounce & 2d. each additional Aerial Mail 3d per 1/20z, in addition to ordinary rate of postage. Australian aerial services only

Letter Cards

Within the Commonwealth and to all places in the British Empire—2d. To all other places—3d.

Post Cards

Within the Commonwealth (including Papua, Lord Howe & Norfolk Island), New Zealand & Islands, Fiji, United Kingdom, & all British colonies & Protectorates, 1½d; U S A & other places 2d places. 2d

Commercial Papers

Within the Commonwealth, New Zealand and the Islands annexed thereto, and Flji, 2 oz or fraction thereof, 1d each other places, 2 oz 1d, with a minimum

Printed Paners

(Including Books, Periodicals & News-

chanding Books, Periodicals & News-papers not registered at GPO for trans-mission as such)
Within the Commonwealth, 1d per 4 oz or part of 4 oz, maximum 5 lbs; British Empire, 1d per 4 oz; U S A & foreign, 1d per 2 oz, maximum 41/2 lbs, or 61 lbs in the case of printed volume sent singly

Patterns and Samples

Within the Commonwealth and New Minim the commonweath and New Zealand and the islands, 2 oz or fraction thereof (up to 1 lb), 1d. United Kingdom, 2 oz or fraction thereof (up to 5 lbs), 1d. All other places, 2 ozs or fraction thereof 1d, minimum 2d

Marchandise

Within the Commonwealth, New Zealand and Fiji-1d per 2 oz. To certain other places small packet rates apply, 21/2d for each 2 ozs, minimum 6d.

Packets

(Within the Commonwealth) 1d per 2 ozs or fraction thereof, max 16 ozs; Comcl Papers, 1d per 2 ozs or fraction thereof

Packets may consist of commercial papers, printed papers or patterns, samples or merchandise (maximum weight commercial and printed papers, 5 lbs); patterns, samples and merchan-

Rooks

Within the Commonwealth, books wholly set up and printed in Australia and registered at the G.P.O. for transmission as such 1d per 60zz or part of 6 0zz; other works, 1d per 4 0zz or part of 4 0zz to New Zentind and the Islands sunevoil themselved the stands sunevoil themselved. the Islands annexed thereto, Fifl. New the Islands annexed thereto, Fill, New Hebrides and the Solomon Islands (British Protectorate), United King-dom and Irish Free State and other places in British Empire, 1d per 4 ozs or part of 4 ozs. All other places, 1d per 2 ozs or part of 2 ozs
The following articles shall not be eligible for transmission at the book