

Australasian Directories

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BUYERS AND SELLERS REGISTER OF TRADES AND PROFESSIONS IN AUSTRALIA AND NEW ZEALAND.

Directory Publishers Since 1860

WISE'S DIRECTORIES

56-8 Hunter St., Sydney

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Stamp Duties

OFFICE, TREASURY, BARRACK ST., PERTH.

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

Hire Purchase Agreement up to £100, 2/6; over £100 Bill of Sale Duty

Agreement under seal—10/-

Articles of Clerkship—Exempt

Articles of Apprenticeship—Exempt

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 £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 a party

Betting Ticket—If issued by bookmaker within enclosure of a metropolitan racecourse, 3d; if issued elsewhere within the grounds of a racecourse, 1d.

Bill of Exchange or note, cheque or order, payable on demand—2d

Bill of Exchange, payable otherwise than on demand, where amount does not exceed £50, 1/-; exceeds £50 and 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—3d; for goods exceeding half a ton—6d; exceeding one ton—1/-

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

Bond granting annuity charge—(1) for definite period—Mortgage duty (2) for term of life, etc., for every £5 and part of £5—2/6 (3) Collateral to (2) for every £5 and part of £5—6d (4) for deferred life annuity for every £5 and part of £5—6d

Cheque or Order, payable on demand—2d.

Agreement for the Sale of Real Estate 5/- for every £25 and part thereof

Conveyance or Transfer of any Property (except any script or shares of any incorporated company or Co-op & Provident Socy or Bldg Socy) where the amount or value of the consideration (a) does not exceed £25, 5/-; (b) exceeds £25, for every £25 and also every fractional part of £25 of the amount or value of the consideration—5/-

Conveyance on Sale or Transfer of Mining Script, 1d.

Transfer of script or shares of an incorp co (except an incorporated mining co, carrying on the business of mining within the State, or the War Munitions Supply Co of W A Ltd), for every £5 and also for every fractional part of £5 of the amount or value of the consideration 3d

Land Transfer.—Under "The Transfer of Land Act 1893"—(a) does not exceed £25, 5/-; (b) exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration, 5/-.

Transfer on sale of share of War Munitions Supply Company of Western Australia Ltd, or of any Building Society—One per cent. of value of share, minimum duty, 1d

Transfer of shares in Co-op & Provident Societies, for every £5 & part of £5 of the consideration 3d

Conveyance or Transfer of any kind not hereinbefore described, & not being a settlement or an exchange deed of gift, 10/-

Deeds of any kind whatever, not otherwise charged with duty—10/-

Guarantee of any kind not otherwise described, ad valorem mortgage duty

Company—Memorandum & Articles of Association, each £1

Contract Note issued by stockbroker for: under £50, 3d; £50 & under £100, 6d; £100 & under £500, 1/-; £500 & over, 2/-

Lease of Lands or Tenements, on payment of rent, but no premium, for every £50 & part of £50 of average annual rent—(a) lease of 1 year or under, 2/6; (b) lease exceeding one year to three years, 5/-; (c) lease exceeding three years, 7/6; (d) lease for indefinite term, 5/- Lease on payment of premium, but no rent—conveyance duty on the premium; lease stipulating for a rent granted in consideration of a premium—conveyance duty plus lease duty; Leases to the Crown & (under the Land & Mining Acts) from Crown are exempt from Stamp Duty

Lease of any kind whatsoever, not hereinbefore described—10/-

Transfer or assignment of a lease, see Conveyance or Transfer

Letters of allotment—1d

Record or Acknowledgment of Promise or Agreement—To give or settle any property in any manner whatsoever conveyance duty on amount or value of such property, minimum duty 10/-

Mortgages.—Mortgage, bond, debenture, covenant, warrant of attorney to confess & enter up judgment & foreign security of any kind; (1) Being the only principal or primary security for the payment or repayment of money not exceeding £50—1/3

(1) Exceeding £50, & not exceeding £100, 2/6; exceeding £100, & not exceeding £150, 3/6; exceeding £150, & not exceeding £200, 5/-; exceeding £200, & not exceeding £250, 6/3; exceeding £250, & not exceeding £300, 7/6. And for every subsequent £100 or fraction—2/6

(2) Being a collateral, or auxiliary, or additional, or substituted security, or by way of further assurance for the above-mentioned purpose, where the principal or primary security is duly stamped—For every £100, an also for any fractional part of £100 of the amount secured—6d

(3) Transfer or assignment of any mortgage, 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

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—Mortgages 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

(1) 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 the Agricultural Bank of Western Australia

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