

STAMP DUTIES.

OFFICE, TREASURY, BARRACK STREET, PERTH.

	£	s.	d.		£	s.	d.
AGREEMENT of the value of £5 & upwards	0	2	6	(b) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration	0	2	6
Exemptions.—Agreement or memorandum, the matter whereof is not of the value of £5				Conveyance or Transfer of any kind not hereinbefore described	0	10	0
ARTICLES of clerkship	10	0	0	COUPON or WARRANT for interest attached to or issued with any security, when presented for payment	0	0	1
Apprenticeship, instrument of	0	5	0	In any case when any of the above forms are issued in sets of more than one, only one form bears the stamp.			
Admission to act as a barrister or general practitioner in the Supreme Court	10	0	0	DEEDS of any kind whatever, not otherwise charged with duty	0	10	0
AWARD, whether under hand only or under hand & seal—				GUARANTEE of any kind	0	2	6
Where the amount or value of the matter in dispute—				HYPOTHECATION of BILLS of LADING, letters of, or agreement by way of	0	2	6
Does not exceed £20	0	2	6	LEASES: Any lease made in perpetuity, or for a term of years, or for a period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent—a stamp equal in amount to the transfer duty payable on the sale of land for a sum equal to the amount of the consideration.			
Exceeds £20 & does not exceed £50	0	5	0	Lease of any lands or tenements at a rent, without any payment of any sum of money by way of fine or premium, firstly, when the lease is for a period not exceeding one year; secondly, when the lease is for a period exceeding one year & not exceeding three years; thirdly, when the lease is for a period exceeding three years, require to be validated by stamps as follows:—			
“ 50 ” ” ” ”	100	0	0	When the rent calculated for a whole year shall not exceed in value £5	0	3	0
“ 100 ” ” ” ”	200	1	0	Above £5 & not exceeding £10	0	6	1
“ 200 ” ” ” ”	500	1	0	“ £10 ”	0	9	1
“ 500 ” ” ” ”	1,000	2	0	“ £15 ”	0	1	2
“ 1,000, & in any case not above provided for	2	10	0	“ £20 ”	0	1	3
Exemption.—Award made in any matter in which His Majesty is a party.				“ £25 ”	0	2	6
BILL of EXCHANGE or note, cheque or order, payable on demand	0	0	1	“ £50 ”	3	9	7
Bill of Exchange payable otherwise than on demand, where amount does not exceed £25	0	0	6	“ £75 ”	5	0	10
Exceeds £25 & does not exceed £50	0	1	0	“ £100—	5	0	15
“ 50 ” ” ” ”	75	0	2	for every further sum of £50, & also for any fractional part of £50 thereof	2	6	5
“ 75 ” ” ” ”	100	0	2	LEASE of any kind whatsoever, not hereinbefore described, 10s.			
For every additional £50 & also for any fractional part of £50	0	1	0	Transfer or assignment of a lease, see Conveyance or Transfer.	0	0	1
One bill only out of a set need be stamped.	0	1	0	Letters of allotment	0	0	1
BILLS of LADING, for any goods	0	1	0	LIES on Wool.—Same as Mortgage rates			
Receipt of master or mate, coastwise, taken in lieu of bill of lading:				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	0	1	3
For goods not exceeding half a ton weight or measurement	0	0	3				
For goods exceeding half a ton	0	0	6				
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	0	10	0				
Exemption.—Where the estate to be administered does not exceed £100 in value.							
CHEQUE or ORDER, payable on demand	0	0	1				
CONVEYANCE or Transfer on sale of any real estate in lieu of any other duty on such transfer howsoever otherwise imposed, or any bill of sale purporting to absolutely transfer any personal property (“except any scrip 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	0	0	6				

	£	s.	d.		£	s.	d.
Exceeding £50 & not exceeding £100, 2s. 6d.; exceeding £100 & not exceeding £150, 3s. 9d.; exceeding £150 & not exceeding £200, 5s.; exceeding £200 & not exceeding £250, 6s. 3d.; exceeding £250 & not exceeding £300, 7s. 6d.	0	2	6	Noting bill of exchange	0	1	0
And for every subsequent £100 or fraction	0	2	6	Protesting bill of exchange	0	1	0
(2) 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	0	1	0	POLICY of INSURANCE, not exceeding £100	0	0	6
Where any further money is added to the money already secured—The same duty as a principal security for such further money.	1			For every £100 or fractional part thereof of so insured, additional	0	0	6
(3) Re-conveyance, release or certificate of satisfaction: For every £100 or fraction thereof, of the total amount or value	0	1	0	Policy of Insurance or Assurance not otherwise specified. For every £100 and every fractional part of £100 insured, where the premium does not exceed 2/6 %	0	0	1
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	0	0	6	Where the premium exceeds 2/6 %, for every £100 and every fractional part of £100 insured	0	0	3
NOTARIAL Act of any kind whatsoever (except a protest or of noting bill of exchange)	0	2	6	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	0	1	0
				In any other case	0	5	0
				(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)	0	5	0
				(3) Of any other kind whatsoever	0	10	0
				Exemption.—The appointment of a person to vote as a proxy at a meeting.			
				REQUIRE given for money amounting to £2 or upwards	0	0	1
				SCRIP CERTIFICATES, scrip, or other document	0	0	1

LICENSES.

For a publican's general license:	Licenses to keep dogs, according to description, male 7s. 6d., female 10s
(a) For any house or premises situated within a municipality:	Fishing Boat Licenses—£1 per year, 10s. if taken out after 30th June
(i) If the annual value of the house or premises does not exceed £500, £50	Fisherman's Licenses—10s. per year, 5s. if taken out after 30th June
(ii) If the annual value of the house or premises exceeds £500, £75	Pearling Boat License—Nor' West Pearl Shell Fisheries, £10 per annum
(iii) If the annual value of the house or premises exceeds £1,000, £100	Pearl Diver's License—Nor' West Pearl Shell Fisheries, £1 per annum
(b) For any house or premises not situated within a municipality:	Pearl Dealer's License—£10 per annum
(i) If the annual value of the house or premises does not exceed £200, £40	General License—Shark Bay Pearl Shell Fisheries, £1 per quarter
(ii) If the annual value of the house or premises exceeds £200, £50	Licenses for boats & boatmen, from 10s. to 20s. per annum, regulated by tonnage of boats
For Australian wine & beer license, £10	Licenses of carriers, for every dray or vehicle to carry goods under bond, 5s. per annum per driver & 5s. per wheel of vehicle
For Australian wine license, £5	For a pucker license, £10
For a billiard table license, £10	For a spirit merchant's license, £15
For a temporary license, £1	For a gallon license, £15
For an eating, boarding or lodging house lic. £1	License to use & carry a gun, 5s. each per annum
For a temporary eating, boarding or lodging house license (under 48 Vict. No. 14, sec. 7), 10s	License for pawnbrokers, £10 per annum
For a wayside house license, £15	Licenses to shoot wild cattle, £2 per annum
For an hotel license, £25	Licenses for surveyors, £5
Licenses to sell by auction, from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy for one day, on payment of £1 1s	Licenses for employment brokers, £5 per annum

INCOME TAX.

The rates of Income Tax in the £ on the taxable income are:—£251 to £500, 4d.; £501 to £750, 5d.; £751 to £1,000, 6d.; £1,001 to £1,500, 7d.; £1,501 to £2,000, 8d.; £2,001 to £3,000, 9d.; £3,001 to £4,000, 10d.; £4,001 to £5,000, 11d.; £5,001 and over, 1s.; Companies, 1s.
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