

STAMP DUTIES AND LICENSES.

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	£	s.	d.
DEEDS of any kind whatsoever, not otherwise charged with duty	0	10	0
Exemptions: (1) Grants of the fee simple or other less estate in lands from Her Majesty; (2) Conveyances, surrenders, or leases of the fee simple or other less estate in land to her Majesty or for her use.	0	2	6
GUARANTEE of any kind	0	2	6
HYPOTHECATION of BILLS of LADING, letters of, or agreement by way of	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.			
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:—			
When the rent calculated for a whole year shall not exceed in value £5	0	3	0
Above £5 & not exceeding £10	0	6	1
" £10 "	0	9	1
" £15 "	1	0	2
" £20 "	1	3	2
" £25 "	2	0	5
" £50 "	2	9	7
" £75 "	3	9	7
" £100 "	5	0	15
" £100— for every further sum of £50, & also for any fractional part of £50 thereof	2	6	5
Lease of any kind whatsoever, not hereinbefore described, 10s.	2	6	5
Exemptions.—All leases or agreements for leases to or for the use of Her Majesty, or from Her Majesty under the ordinary Crown Lands Regulations, or transfers of the same to any person.			
Transfer of a lease of land, except one issued under the Crown Lands Regulations, for every £5 or fraction thereof over £100	0	0	1
Letters of allotment	0	0	1
LIEU of WOOL.—For every £100 or fraction thereof	0	1	0
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
Exceeding £50 & not exceeding £100, 2s. 6d.; exceeding £100 & not exceeding £150, 3s. 6d.; exceeding £150 & not exceeding £200, 5s.; exceeding £200 & not exceeding £250, 6s. 3d.; exceeding £250 & not exceeding £300, 7s. 6d.			
And for every subsequent £100 or fraction	0	2	6
(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
Where any further money is added to the money already secured—The same duty as a principal security for such further money.			
(3) Re-conveyance, release or certificate of satisfaction: For every £100 or fraction thereof, of the total amount or value	0	1	0
NOTARIAL Act of any kind whatsoever (except a protest of or noting bill of exchange)	0	2	6
Noting bill of exchange	0	1	0
Protesting bill of exchange	0	1	0
POLICY of INSURANCE: Marine—for every £50 or part thereof, if executed singly	0	0	6
If executed in duplicate, each	0	0	3
Every renewal or receipt by way of renewal of such policy originally issued for the term of one year—The same as the original policy.			
Policy of Insurance: Fire—for every £100 or part exceeding £100 so insured, additional	0	0	6
Every renewal of such policy originally issued for the term of a year	0	0	1
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 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.			
RECEIPT given for money amounting to £2 or upwards	0	0	1
SCRIP CERTIFICATES, scrip, or other document	0	0	1
General Exemption from all Stamp Duties.—Wills and testamentary writings.			
PROBATE AND SUCCESSION DUTIES.—There are not any probate or succession duties charged in Western Australia.			

LICENSES.

On transfer of landed property, a duty of 1 per cent. is payable on registration
 For a publican's general license, £50 in Perth & Fremantle & £40 elsewhere
 For a packet license, £10
 For a wine & beer license, £5
 For a spirit merchant's license, £5
 For a gallon license, £10

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LICENSES AND POSTAL RATES.

For a colonial wine license, £2	
For a billiard table license, £10	
For a temporary license, £1	
For an eating, boarding or lodging house license, £1	
For a temporary eating, boarding or lodging house license (under 48 Vict. No. 14, sec. 7), 10s	
For a wayside house license, £10	
For an hotel license, £25	
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 to keep dogs, from 2s. 6d. to 40s. according to description	
Licenses for boats & ships engaged in pearl shell fishery, £1 per annum	
Licenses for boats & boatmen, from 10s. to 20s. per annum, regulated by tonnage of boats	
Licenses of carriers, for every dray or vehicle to carry goods under bond, £1	
License to use & carry a gun, 5s. each per annum	
License for pawnbrokers, £10 per annum	
Licenses to shoot wild entle, £2 per annum	
Licenses for surveyors, £5	
CONTRIBUTIONS UNDER "THE SCAB ACT, 1891." (54 Victoria, No. 16.)	
A contribution of £2 for every 1,000 sheep, or such other less sum as the governor in executive council may determine & as may be notified in the "Government Gazette," & so in proportion for any greater or smaller number possessed by one owner.	
"Contribution" to be paid on or before 1st April in each year.	
Districts declared clean are not liable to pay any "contribution."	
All penalties inflicted under "The Scab Act, 1891," are paid into the treasury, unless the governor directs one moiety to be paid to the informer or complainant.	

POSTAL RATES AND INFORMATION.

WITHIN WESTERN AUSTRALIA.		s.	d.
Letters, town.—For every ½ oz. or under	0	1	
Letters, country.—For every ½ oz. or under	0	2	
Packets.—For every 2 ozs. or under (up to 16 ozs.)	0	1	
Books.—For every 4 ozs. or under (up to 4 lbs.)	0	1	
Newspapers:—			
Newspapers printed & posted in the Colony for delivery beyond the boundaries of the city or town at which they may be published & posted within one week from the date of publication	Free.		
For each newspaper posted 7 days after publication	0	1	
If posted within the city, or any town in the Colony, for delivery within the boundaries of such city or town	0	1	
Bulk parcels of newspapers of the same issue, posted by a recognized publisher or news vendor (per lb. or fraction thereof)	0	1	
Post Cards.—Each:—			
Town	0	0½	
Country	0	1	
Registration fee	0	3	
Acknowledgment of delivery of a registered article	0	2½	
Commercial & printed papers.—Each (2 ozs.)	0	1	
Parcels.—Limit weight, 11 lbs.; size, 6ft. length & girth; 1lb. or under, 6d.; each additional lb. 6d.			
INTERCOLONIAL. (Australasian Colonies, New Hebrides, Fiji & British New Guinea.)			
Letters.—For every ½ oz. or under	0	2	
Commercial & printed papers, 2 ozs. or under (up to 4 lbs.)	0	1	
Packets, patterns & samples.—For every 2 ozs. or under (up to 16 ozs.)	0	1	
Books.—For every 4 ozs. or under (up to 3 lbs.)	0	1	
Newspapers.—Each (not exceeding 10 ozs.)	0	0½	
Post cards—each	0	1	
Registration fee	0	3	
Acknowledgment of delivery of a registered article	0	2½	
Parcels Post.—To Victoria, Queensland, New Zealand, Tasmania & South Australia only:—			
For each parcel of 1 lb. or under	0	8	
Each additional lb. or under (up to 11 lbs.)	0	6	
UNITED KINGDOM AND ALL OTHER COUNTRIES.			
Letters.—For every ½ oz. or under	0	2½	
Post cards—each	0	1½	
Newspapers:—			
For United Kingdom & other countries, for 4 ozs. or under	0	1	
Every additional 2 ozs. or fraction thereof	0	0½	
Commercial papers:—			
Not exceeding 2 ozs.	0	3	
Between 2 ozs. & 4 ozs.	0	3½	
Between 4 ozs. & 6 ozs.	0	4	
Between 6 ozs. & 8 ozs.	0	4½	
Between 8 ozs. & 10 ozs.	0	5	
Between 10 ozs. & 12 ozs.	0	6	
Each additional 2 ozs. to 5 lbs.	0	1	
Printed papers (other than newspapers).—			
For every 2 ozs. or under (up to 4 lbs.)	0	1	
Patterns & samples.—For every 2 ozs. or under	0	1	
Registration fee	0	3	
Acknowledgment of delivery of a registered article	0	2½	
Parcels Post.—Wholly by sea:—			
2 lbs. or under	1	6	
Each additional lb. up to 11 lbs.	0	9	
Letters containing gold between separate post towns or places within the Colony (not exceeding ½ oz.)	0		
Every additional ¼ oz. or fraction	0	4	