

TABLES FOR COMPUTING THE DUTY UPON GOODS AT VARIOUS AD VALOREM RATES, FROM 10% TO 20%.

5% on	10%		15%		20%	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1 penny
2 pence
3 "
4 "
5 "
6 "
7 "
8 "
9 "
10 "
11 "
1 shilling
2 shillings
3 "
4 "
5 "
6 "
7 "
8 "
9 "
10 "
11 "
12 "
13 "
14 "
15 "
16 "
17 "
18 "
19 "
20 "

TABLES FOR CALCULATING DUTY ON SPIRITS, WINE, SNUFF, CIGARS, CIGARETTES & OPIUM.

10th.	32nd.	Spirits for	
		10th. at 16s.	32nd. at 16s.
		s. d.	s. d.
1	2	...	...
2	3	...	...
3	4	...	...
4	5	...	...
5	6	...	...
6	7	...	...
7	8	...	...
8	9	...	...
9	10	...	...
10	11	...	...
11	12	...	...

TABLES FOR CALCULATING DUTY ON SPIRITS, WINE, SNUFF, CIGARS, CIGARETTES & OPIUM.

10th.	32nd.	Spirits for	
		10th. at 16s.	32nd. at 16s.
		s. d.	s. d.
4	13	6 5	6 6
5	14	...	...
6	15	...	...
7	16	...	...
8	17	...	...
9	18	...	...
10	19	9 7	9 6
11	20	...	...
12	21	...	...
13	22	11 2	11 0
14	23	...	...
15	24	...	...
16	25	...	...
17	26	12 10	13 0
18	27	...	...
19	28	...	...
20	29	14 5	14 6
21	30	...	...
22	31	...	...
23	32	16 0	16 0

6th.	Wine (still) at		Wine (sparkling) at	
	6s. 6d. per gallon		10s. per gallon	
		s. d.	s. d.	s. d.
1	1	1	1	8
2	2	2	3	4
3	3	3	6	8
4	4	4	8	4
5	5	5	10	0
6	6	6	10	0

Ozs.	Cigars, Cigarettes & Snuff at 6s. per lb.		Opium at 30s. per lb.	
	s. d.		s. d.	
1	0	5	0	11
2	0	9	0	9
3	1	2	0	3
4	1	6	0	7
5	1	11	0	9
6	2	3	0	11
7	2	8	0	13
8	3	0	0	15
9	3	5	0	16
10	3	9	0	18
11	4	2	1	0
12	4	6	1	2
13	4	11	1	4
14	5	3	1	6
15	5	8	1	8
16	6	0	1	10

STAMP DUTIES.

OFFICE, TREASURY, BARRACK STREET, PERTH.

AGREEMENT of the value of £5 & upwards
Exemptions—Agreement or memorandum, the matter whereof is not of the value of £5, for the hire of any laborer, artificer, manufacturer, or menial servant; or relating to the sale of goods; or made between the master & mariners of any vessel for wages, trading coastwise from port to port in Western Australia; or agreements made necessary (9 Geo. iv., c. 14) for rendering a written memorandum necessary to the validity of certain promises & engagements.

ARTICLES of clerkship whereby any person becomes bound to serve as a clerk in order to his admission as an attorney or solicitor 10 0 0
 Apprenticeship, instrument of 0 5 0
Exemption.—Instrument relating to any child apprenticed under "The Industrial Schools Act, 1874."
 Admission to act as a barrister or general practitioner in the Supreme Court ... 10 0 0
 Awards: For a sum exceeding £10 & under £50 0 5 0
 For a sum exceeding £50 0 10 0
 BILL OF EXCHANGE or note, cheque or order, payable on demand 0 0 1

STAMP DUTIES.

Bill of Exchange payable otherwise than on demand, where amount does not exceed £5 0 0 1
 Exceeds £5 & does not exceed £25 0 0 3
 " 25 " " " 50 0 0 6
 " 50 " " " 100 0 1 0
 For every additional £50 & also for any fractional part of £50 0 0 6
 Any person who issues an unstamped note or bill is liable to a penalty not exceeding £10, & the bill will be unavailable. One bill only out of a set need be stamped.
 BILLS OF LADING, for any goods to be exported 0 1 0
 Every receipt taken in lieu of the same 0 0 6
 Bill of Lading coastwise 0 0 6
 Every receipt of master or mate coastwise, if over half a ton weight or measurement 0 0 3
 Ditto, if under 0 0 1
 Every person who executes a bill of lading not duly stamped, forfeits a sum not exceeding £25.
 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.—Bond given by any person where the estate to be administered does not exceed £100 in value.
 CHEQUES or ORDERS, payable on demand...
Exemptions.—Treasury cheques marked "On Public Service, only."
 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 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: (1) On every consent to an application lodged on & after the commencement of this Act, whereby the consenting party relinquishes any estate or interest for valuable consideration; (2) Upon every application to bring land under the Act by any person who has purchased such land without having paid the duty in respect of a conveyance or transfer thereof to him, unless such conveyance or transfer to him has been actually executed before the commencement of this Act; (3) Upon every transfer of land on a sale thereof which transfer has been lodged on & after the commencement of this Act For every £5 or fraction of £5 of the consideration 6d.
 Conveyance or Transfer of any kind not hereinbefore described 0 10 0
 COUPON or WARRANT for interest attached to or issued with any security, when presented for payment 0 0 1
 CUSTOMS FORMS: For every perfect printed form contained in schedules D, F, I, J, O, P, Q, to "The Customs Ordinance, 1860" 0 0 1
 For every perfect form contained in schedule D to the same ordinance, when the goods are entered duty free in any case when any of the above forms are issued in sets of more than one, only one form bears the stamp. 0 0 2

DEEDS of any kind whatever, not otherwise charged with duty £ s. d. 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.
 GUARANTEE of any kind 0 2 6
 HYPOTHECATION or 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 s. d. s. d. s. d. 0 3 0 6 0 9
 Above £5 & not exceeding £10 0 6 1 0 1 6
 " £10 " £15 0 9 1 6 2 3
 " £15 " £20 1 0 2 0 3 0
 " £20 " £25 1 3 2 6 3 9
 " £25 " £50 2 6 5 0 7 6
 " £50 " £75 3 9 7 6 11 3
 " £75 " £100 5 0 10 0 15 0
 " £100—for every further sum of £50, & also for any fractional part of £50 thereof 2 6 5 0 7 6
 Lease of any kind whatsoever, not hereinbefore described, 10s. £ s. d. 0 0 6
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 £ s. d. 0 0 6
 Letters of allotment 0 0 1
 LIEN ON 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. 9d.; exceeding £150 & not exceeding £200, 5s.; exceeding £200 & not exceeding £250, 6s. 3d.; exceeding £250 & not exceeding £300, 7s. 6d.