

Bill of Exchange, payable otherwise than on demand, where amount does not exceed £25—6d; exceeds £25 & does not exceed £50, 1/-; exceeds £50 & does not exceed £75, 1/6; exceeds £75 & 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, conswive, taken in lieu of bill of lading; for goods not exceeding half a ton weight or measurement, for goods exceeding half a ton—6d.

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.

Cheque or Order, payable on demand—1d.

Conveyance or Transfer on sale of any real estate in lieu of any other duty on such transfer however 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, 2/6; (b) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration, 2/6; & on & after 1st January, 1917, until 30th June, 1921, additional duty equal in amount to the duty as prescribed by paragraphs (a) & (b).

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

Coupon or Warrant for interest attached to or issued with any security, when presented for payment—1d.

In any case when any of the above forms are issued in sets of more than one, only one form bears the stamp.

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

Guarantee under hand only of any kind—2/6.

Hypothecation of Bills of Lading, letters of, or agreement by way of—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 premium, fine, or the like 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 £50—firstly, 2/6; secondly, 5/-; thirdly, 7/6. Above £50, & not exceeding £100—firstly, 5/-; secondly, 10/-; thirdly, 15/-; for every further sum of £50, & also for any fractional part of £50 thereof—firstly, 2/6; secondly, 5/-; thirdly, 7/6.

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

Transfer or assignment of a lease, see Conveyance or Transfer.

Letters of allotment—1d.

Lien on Wool.—Same as Mortgage rates.

Mortgages.—Mortgage, bond, debenture, covenant, warrant of attorney to convey & enter up judgment & foreign security of any kind: (1) Being only principal or primary security for the payment or repayment of money not exceeding £50—1/3. Exceeding £50, & not exceeding £100, 2/6; exceeding £100, & not exceeding £200, 5/-; exceeding £200, & not exceeding £250, 8/3; exceeding £250, & not exceeding £300, 7/6. And for every subsequent £100 or fraction—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—1/-.

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—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—6d.

Notarial act of any kind whatsoever except a protest or noting bill of exchange—2/6.

Noting bill of exchange—1/-.

Protesting bill of exchange—1/-.

Policy of Insurance, not exceeding £100—6d.

For every £100 or fractional part thereof so insured, additional—6d.

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 per cent—1d.

Where the premium exceeds 2/6 per cent, for every £100 and every fractional part of £100 insured—3d.

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—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 periodical payments not exceeding the annual sum of £10 (not including dividends on stock or shares)—5/-.

(3) Of any other kind whatsoever—10/-.

Exemption.—The appointment of a person to vote as a proxy at a meeting.

Receipt given for or upon payment of money amounting to one pound or upwards, but less than fifty pounds—1d; amounting to fifty pounds or upwards, but less than one hundred pounds—2d; amounting to one hundred pounds or upwards for every one hundred pounds or fraction of one hundred pounds—3d.

Scrip Certificates, scrip, or other document—1d.

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.

(3) Re-conveyance, release, or certificate of satisfaction: For every £100 or fraction thereof of the total amount or value—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—6d.

Notarial act of any kind whatsoever except a protest or noting bill of exchange—2/6.

Noting bill of exchange—1/-.

Protesting bill of exchange—1/-.

Policy of Insurance, not exceeding £100—6d.

For every £100 or fractional part thereof so insured, additional—6d.

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 per cent—1d.

Where the premium exceeds 2/6 per cent, for every £100 and every fractional part of £100 insured—3d.

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—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 periodical payments not exceeding the annual sum of £10 (not including dividends on stock or shares)—5/-.

(3) Of any other kind whatsoever—10/-.

Exemption.—The appointment of a person to vote as a proxy at a meeting.

Receipt given for or upon payment of money amounting to one pound or upwards, but less than fifty pounds—1d; amounting to fifty pounds or upwards, but less than one hundred pounds—2d; amounting to one hundred pounds or upwards for every one hundred pounds or fraction of one hundred pounds—3d.

Scrip Certificates, scrip, or other document—1d.

Postal, Telegraph and Money Orders

LETTERS.

Within the Commonwealth (including Papua, Lord Howe Island & Norfolk Island), for every 3 oz or fraction thereof, 1d. United Kingdom, Overseas Dominions, Brit Colonies & Protectorates (except New Hebrides), for every 3 oz or fraction thereof, 1d. New Hebrides, Banks & Torres Islands, & oz 2d. Other countries, 1 oz, 3d.

POST CARDS

Within the Commonwealth (including Papua, Lord Howe Island & Norfolk Island), New Zealand & Islands, Fiji, United Kingdom & all Brit Colonies & Protectorates & United States of America, 1d. Letter cards, single, 1d; reply, 2d.

COMMERCIAL PAPERS (up to 5 lb.)

Within the Commonwealth & New Zealand & the Islands annexed thereto & Fiji, 2 oz or fraction thereof, 1d. In all other places, for any weight not exceeding 2 oz, 3d; between 2 oz & 4 oz, 3d; between 4 oz & 6 oz, 4d; between 6 oz & 8 oz, 4d; between 8 oz & 10 oz, 5d; each additional 2 oz or fraction thereof, 1d.

PRINTED PAPERS (up to 5 lb.)

Within the Commonwealth, 3d per 2 oz or part of 2 oz. All other places, 1d per 2 oz or part of 2 oz.

MERCHANDISE

Within the Commonwealth & New Zealand & the Islands annexed thereto & Fiji, every 2 oz or fraction thereof (up to 1 lb), 1d. All other places beyond the Commonwealth parcels rates are payable.

PATTERNS & SAMPLES

Within the Commonwealth & New Zealand & the Islands, 2 oz or fraction thereof (up to 1 lb), 1d. United Kingdom, 2 oz or fraction thereof (up to 5 lb), 1d. All other places, 2 oz or fraction thereof (up to 12 oz), 1d.

BOOKS

Within the Commonwealth, books printed in Australia, 3d per 8 oz or part of 8 oz; books printed outside of Australia, 3d per 4 oz or part of 4 oz; to New Zealand & the Islands annexed thereto, Fiji, New Hebrides and the Solomon Islands (Brit Protectorate), 1d. All other places, 1d per 2 oz or part of 2 oz.

PARCEL POST

Within the Commonwealth, not exceeding 1 lb, 6d & 3d for every additional lb up to 11 lb (11-

mit). Size limit, 3 ft. 6 in. in length, or 4 ft. in length and girth combined; limit of weight, 11 lb.

United Kingdom—All Sea Route: 1 lb, 1/-; every additional lb, 6d. Via Brindisi or Naples: 1 lb, 2/-; every additional lb, 6d. Size limit, 3 ft 6 in in length, or 6 ft in length and girth combined.

Australian States, New Zealand, Fiji, New Hebrides & Brit New Guinea, first lb, 8d; each additional lb or fraction, not exceeding 1 lb or 3 ft 6 in in length, or 6 ft length & 3 ft 6 in girth combined, 6d. Canada, India & Straits Settlements, not exceeding 1 lb, 1/-; each additional lb or fraction, 1/- up to 11 lb.

France, via London—1 lb, 1/11; 2 lb, 2/2; 3 lb, 2/5; 4 lb, 3/1; 5 lb, 3/4; 6 lb, 3/7; 7 lb, 3/10; 8 lb, 4/6; 9 lb, 4/9; 10 lb, 5/1; 11 lb, 5/3; size limit, not to exceed 2 ft in any direction.

Canada—1/- per lb; size limit, same as United Kingdom.

Cape Colony, via London—1 lb, 1/-; then 1/- every extra lb; size limit, same as United Kingdom.

Hongkong, not exceeding 1 lb, 10d; each additional 1 lb up to 11 lb, 10d.

China, not exceeding 1 lb, 1/5; each additional lb up to 11 lb, 10d.

NEWSPAPERS

If printed within the Commonwealth, within the Commonwealth, Fiji, New Zealand & Islands & Papua, every 10 oz or fraction thereof, 3d. United Kingdom, not exceeding 8 oz, 1d; exceeding 8 oz, but not exceeding 10 oz, 2d; every additional 2 oz, 3d.

For transmission wholly by sea per P & O or Orient steamers, 16 oz, 1d.

Elsewhere beyond the Commonwealth, not exceeding 4 oz, 1d; every additional 2 oz, 3d.

Newspapers printed outside the Commonwealth, but posted within the Commonwealth to Fiji, New Zealand & Islands, 4 oz, 1d.

MAGAZINES

Within the Commonwealth (if printed in Australia), 8 oz, 1d; if printed outside Australia, 4 oz, 1d; New Zealand & Islands, Fiji, New Hebrides or Solomon Islands (British protectorate) 8 oz, 1d; every additional 4 oz, 3d; other places, 2 oz, 1d.

REGISTERED LETTERS

Registration fee, 3d, in addition to the ordinary postage.

MONEY ORDERS

Throughout the Commonwealth, not exceeding £5, 6d; above £5, but not ex-

ceeding £10, 1/-; each succeeding £5 or portion thereof, 6d. New Zealand & Fiji, £2 & under, 6d; above £2 & not exceeding £5, 1/-; above £5 & not exceeding £10, 2/-; above £10 & not exceeding £12, 2/6; above £12 & not exceeding £15, 3/-; above £15 & not exceeding £17, 3/6; above £17 & not exceeding £20, 4/-.

Orders payable in the United Kingdom, Canada, Cape of Good Hope, Ceylon, Egypt, Japan, China, Fiji, Germany, Hawaii (Sandwich Islands), India (& its Agency at Aden), Orange River Colony, Straits Settlements, Mauritius, Transvaal, Natal, United States of America, Argentina, Austria, Chile, Gibraltar, Greece, Holland, Hungary, Iceland, Italy, Jamaica, New Guinea, Norway, Philippine Islands, Portugal, Russia, Austrian Post Offices in Turkey, Federated Malay States, &c, for each £1 or fraction thereof up to £10, 6d.

TELEGRAPHIC

All telegraph offices are notified as such in the Towns portion of the Directory Rates—Central & suburban (15 mile radius), 10 words and under, 6d; each additional word, 1d. Beyond the 15-mile radius, 16 words and under, 9d; each additional word, 1d. Sundays, Christmas Day & Good Friday, & after 6 p.m., double rates. Press messages for publication, 25 words & under, 6d; 25 to 50, 9d; 50 to 100, 1/6; each additional 50, 6d.

Interstate, 16 words, 1/-; each additional word after 16 words, 1d; Sundays, Christmas Day & Good Friday, 16 words, 2/-; each additional word, 1d.

Urgent telegrams, double the above.

To New Zealand, 4d per word.

To London, 3/- per word (words containing more than 10 letters count two words).

To Europe, 3/-; Aden, 2/8; Hongkong, 2/8; India, 2/6; Japan, 4/2; Singapore, 2/6; Egypt, 3/8 to 4/4; Capetown, 2/6; Ceylon, 2/8; Jamaica, 4/4; California, 2/4; New York, 2/8 each word.

Telegraphic money orders made payable at any money order office which is also a telegraph office in Tasmania, N S W, Queensland, South Australia, Victoria, Western Australia & New Zealand, on payment of a message, in addition to the money order commission.

* Remitter required to advise payee by wire.

LICENSES

Analysts (Public), £5/5/- on registration.

Auction (sell by), from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for one day, on payment of 21/-.

Australian Wine License, £5.

Australian Wine & Beer, £10.

Billiard Table, £10.

Boats & boatmen, from 10/- to 20/-, regulated by tonnage of boats.

Boarding house, up to 20 persons—10/-; over 20, £1.

Boarding or lodging or eating house, 20/-.

Boarding or lodging or eating house (temporary), 10/-.

Carriers, for every dray or vehicle to carry goods under bond, 5/- per annum per driver, & 5/- per wheel of vehicle.

Cattle (to shoot wild), £2 per annum.

Coxswains, 5/-; masters, 10/-.

Dairies, from 2/6 to 20/- (per annum, according to number of cows kept); butter making only, free.

Dogs, males, 7/6; females, 10/-.

Employment brokers, £5.

Employment of natives, general permit, 2/6; single permit, 2/6; agreement, 2/6.

Factories, European, from 5/- to 50/-, according to number employed; Asiatic, £5.

Fishing Boat, £1 per year, 10/- if taken out after 30th June.

Fisherman, 10/- per year, 5/- if taken out after 30th 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 kill native game (excepting marsupials) for selling, £2 per annum; (d) to sell marsupials, £5 per annum; (e) to sell native game other than marsupials, £1 per annum.

Royalty payable on marsupial skins—Opossum skins, 3d per skin; grey kangaroo skins, 2d per skin; wallaroo (more commonly known as euro), 1d per skin; red kangaroo, 1d per skin; brush or brush kangaroo, 1d per skin; others, 3d per skin.

Gun (to use and carry) 5/- ea per annum.

Hotel, £25.

Kangaroos (license under Game Act to take), free.

Marine stores collectors, 2/6.

Motor cars up to 10 h.p., £2; to 20 h.p., £3; up to 30 h.p., £4; exceeding 30 h.p., £5.

Motor wagons & vans, £5.

Motor bicycles, 7/6 per wheel.

Packet license, £10 per annum.

Pawnbrokers, £10 per annum.

Pearling boat, £10 per annum.

Pearl dealers, £10 per annum.

Pearl divers, £1 per annum.

Pearling (general), £1 for 3 months.

Pearling—Permit for employment of an additional man under a general license, 5/- for 3 months.

Pearling—Registration fee for change of, or additional place of, business of licensed pearl dealer, 5/- per annum.

Pliggeries, 10/- per annum.

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 annual value of the house or premises exceeds 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 does not exceed £200, £40; (ii) if the annual value of the house or premises exceeds £200, £5.

Ship license (transfer of), 10/- per annum.

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

Slaughter houses, 10/- per annum.

Spirit merchant's, £15 per annum.

Steamer, vessel or boat over 15 tons for hire, or held or let for hire or reward, 20/- per annum; not exceeding 15 tons, let for hire, 10/-; & not exceeding 15 tons, held or let for hire or reward, 10/-.

Surveyor's, £5 per annum.

Wayside house license, £15.

INCOME TAX.

Pearling (general), £1 for 3 months.

Pearling—Permit for employment of an additional man under a general license, 5/- for 3 months.

Pearling—Registration fee for change of, or additional place of, business of licensed pearl dealer, 5/- per annum.

The rates of Income Tax in the £ on the taxable income are: £201 to £500, 4d; £501 to £750, 5d; £751 to £1000, 6d; £1001 to £1500, 7d; £1501 to £2000, 8d; £2001 to £2500, 9d; £2501 to £4000, 10d; £4001 to £5000, 11d; £5001 and over, 1/-; Companies, 1/-.