

STAMP DUTIES—LICENSES.

INDUSTRIAL ASSOCIATIONS OF WORKERS.
Amalg Workers' (Murchison Dist) Indust Assoc, J T White (acts), Workers' Hall, Cue
Coastal Dist Committee Amalg Soc of Engineers' Indust Assoc, S Faulk, 8th av, Maylands
Federated Engine Drivers & Firemen's Industrial Association of W.A., H C Gibson, 9 Barrack st, Perth

Fremantle & Dist Trades Hall Indust Assoc, F A Baglin, Wellington st, Cottesloe Beach
Western Goldfields Fed Miners' Indust Assoc, G McLeod, 51 Ward st, Kalbar
TRADE UNIONS.
Registered under "The Trade Unions Act, 1902," only.
Registrar—S Bennett, F.I.A.

Coastal Fruitlers & Green Grocers' Association, H E Yates, Marquis st, W Perth
Clerical Workers Assn of W.A., H Steward, 8a Eagle chimers, Perth
Amalg Soc of Carpenters & Joiners (Boulder Br) Indust Union of Wkrs., Chas Tuckey, Kanowna

STAMP DUTIES

OFFICE, TREASURY, BARRACK ST, PERTH.

Agreement of the value of £5 & upwards. Exemptions—Agreement or memorandum of the matter whereof is not of the value of £5—2/6
Articles of clerkship—£10
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 £20, 2/6; exceeds £20 & does not exceed £50, 5/-; exceeds £50 & 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

Bill of Exchange or Note, cheque or order, payable on demand—1d
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, 1/8; exceeds £75 & does not exceed £100, 2/-; for every additional £50 & also for any fractional part of £50—2/-
One Bill 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
Bills of Sale, absolute. See Conveyance on 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 amended thereunder, & any Acts in force, & also for every fractional part of £25 of the amount or value of the consideration, 2/6; & on & after the 1st January, 1917, until and including the 31st December, 1921, additional duty equal in amount to the duty as prescribed by paragraphs (a) & (b)

Conveyance or Transfer of any kind not herebefore described, & not being a settlement or deed of gift, 10/
Counon or Warrant of 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 term 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 a sum of money by way of 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 £50—firstly, 2/6; secondly, 5/-; thirdly, 7/6. Above £50, & not exceeding £100—firstly, 5/-; secondly, 10/-; thirdly, 15/-
Above £100—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 herebefore 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 the 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 £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

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/-

(2) Transfer or assignment of any mortgage, bond, debenture, covenant, or foreign security, 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 money already secured—"The same duty as if 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, for every £100 or fraction thereof—6d
Notarial act of any kind whatsoever (except an act of 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/-; for 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 being dividends on stock or shares)—5/-
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

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

LICENCES

Analysis (Public), £5/5/- on registration
Auction (sell by), from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deed
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

POSTAL, TELEGRAPH, AND MONEY ORDERS.

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, 18/- If taken out after 30th June
Platinum, 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 the 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 or 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; 11 to 20 h.p., £3; up to 30 h.p., £4; exceed- ing 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 divers, £10 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
Piggeries, 10/- per annum
Publican's general license: (a) For any house or premises situated within a municipality; (1) if the annual value of the house or premises does not exceed £500, £50; (11) if the annual value of the house or premises exceeds the house or premises exceeds £1000, £100; (b) For any house or pre-

mises not situated within a municipality: (1) if the annual value of the house or premises does not exceed £200, £10; (11) if the annual value of the house or premises exceeds £200, £50
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 hold or let for hire or not exceeding 15 tons, let for hire, 10/-; & not exceeding 15 tons, hold or let for hire or reward, 2/6
Surveyor's, £5 per annum
Wayside house license, £15

INCOME TAX.

The rates of Income Tax in the £ on the taxable income are: £201 to £500, 4d; £501 to £750, 6d; £751 to £1000, 8d; £1001 to £1500, 1s; £1501 to £2000, 1s 6d; £2001 to £3000, 2s; £3001 to £4000, 2s 6d; £4001 to £5000, 3s; £5001 and over, 3s 6d; Companies, 1/-

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, Oversea Dominions, Brit Colonies & Protectorates, for every 3 oz or fraction thereof, 1d. New Zealand & all Brit Colonies & Protectorates, for every 3 oz, 2d. Other countries, 3 oz., 2d.

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. Letter cards, 2d. In places to which letter rate applies; all other places, 2d. each.

COMMERCIAL PAPERS (up to 5 lb)

Within the Commonwealth & New Zealand & the Islands annexed thereto & all other places, for any weight not exceeding 2 oz, 3d; between 2 oz, 4d; 4 oz, 3d; between 4 oz, 4d; between 4 oz & 8 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 & all other places, for any weight not exceeding 1 lb, 1d; exceeding 1 lb, 2d; exceeding 2 lb, 3d; exceeding 3 lb, 4d; exceeding 4 lb, 5d; exceeding 5 lb, 6d; exceeding 6 lb, 7d; exceeding 7 lb, 8d; exceeding 8 lb, 9d; exceeding 9 lb, 10d; exceeding 10 lb, 11d; exceeding 11 lb, 12d; exceeding 12 lb, 13d; exceeding 13 lb, 14d; exceeding 14 lb, 15d; exceeding 15 lb, 16d; exceeding 16 lb, 17d; exceeding 17 lb, 18d; exceeding 18 lb, 19d; exceeding 19 lb, 20d; exceeding 20 lb, 21d; exceeding 21 lb, 22d; exceeding 22 lb, 23d; exceeding 23 lb, 24d; exceeding 24 lb, 25d; exceeding 25 lb, 26d; exceeding 26 lb, 27d; exceeding 27 lb, 28d; exceeding 28 lb, 29d; exceeding 29 lb, 30d; exceeding 30 lb, 31d; exceeding 31 lb, 32d; exceeding 32 lb, 33d; exceeding 33 lb, 34d; exceeding 34 lb, 35d; exceeding 35 lb, 36d; exceeding 36 lb, 37d; exceeding 37 lb, 38d; exceeding 38 lb, 39d; exceeding 39 lb, 40d; exceeding 40 lb, 41d; exceeding 41 lb, 42d; 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