

STAMP DUTIES

OFFICE, TREASURY, BARRACK ST, PERTH.

Agreement of the value of £5 & upwards. Exemptions—Agreement of memorandum, the matter whereof is not of the value of £5—2/6

Articles of clerkship—£10. One Admission to act as a barrister or general practitioner in the Supreme Court—£10

Award, whether under hand only, or under hand and seal—Where the amount or value of the matter in dispute 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 £50, 1/-; exceeds £50 and does not exceed £100, 2/-; for every additional £50 & also for any fractional part of £50—1/-

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; & exceeding one ton—1/-

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/-

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 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, the same duty as on a receipt

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

Guarantee of any kind not otherwise described, ad valorem mortgage duty 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, 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 £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 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 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—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

(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/-

Notarial act of any kind whatsoever (except a protest of 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; in any other case (for voyage)—3d; for time not exceeding 6 months—3d; exceeding 6 months—6d; against accident or incapacity from sickness or personal injury, for every £100, and for every fractional part of £100 to insured—3d; against Employers' Liability Act, the Workers' Compensation Act, or at common law, for every 10/- of premium or fractional portion thereof, —1d; but not to exceed 1/-

Power of Attorney, or other instrument:

(1) For the receipt of the dividend of any stock or shares; where made for the receipts 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 being dividends on stock or shares)—5/-

(3) Of any other kind whatsoever—20/-

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 £25—1d; amounting to £25 or upwards, but less than £50—2d; for £50 or upwards, but not exceeding £100—3d; exceeding £100, for every £100, and for every fraction of £100—3d

Scrap Certificates, scrip, or other document—1d

POSTAL AND TELEGRAPH INFORMATION

Motor waggons & 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
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 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, £50

Shlip license (transfer of), 10/- per an
Shlip'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 exceed-

ing 15 tons, let for hire, 10/-; & not exceeding 15 tons, held 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 income chargeable are graduated from 2d on £100, 2,000d on £1,000, 2,012d on £102, and so on, increasing by regular increments of .000d with every increase of £1 in the income chargeable, until the rate reaches 2/6 in the £, namely on £4767. Thereafter the rate is 2/6 uniformly; companies, 1/3

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 Hebrides, Banks & Torres Islands, 3 oz., 1d. Other countries 3 oz. 2d, plus 3d. war postage.

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, single 1d, reply 1d, each half, war postage on each card or half card. To all other places, single 1d, reply 3d, plus 3d war tax. Letter cards, single 1d, reply 2d to places to which 1d letter rate applies; all other places 2d each, plus 3d tax.

COMMERCIAL PAPERS (up to 5 lb.)

Within the Commonwealth & New Zealand & the Islands annexed thereto & Fiji, 2 oz or fraction thereof 1d, plus 3d tax. 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, no war postage

PRINTED PAPERS (up to 5 lb.)

Within the Commonwealth, 3d per 2 oz or part of 2 oz, plus 3d tax; all other places, 1d per 2 oz, or part of 2 oz. No war postage

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, plus 3d war postage

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 1 lb.), 1d, plus 3d war postage; all other places, 2 oz or fraction thereof (up to 12 oz), 1d, no war postage

BOOKS

Within the Commonwealth, books printed in Australia, 3d per 3 oz or part of 3 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 for 4 oz or part of 4 oz, plus 3d war postage. All other places, 1d per 2 oz or part of 2 oz, no war postage

PARCEL POST

(No war postage on parcel post)
Inland, not exceeding 1 lb, 6d & 3d for every additional lb up to 11 lb (11-1/2 lb). Size limit, 3 ft. 6 in. in length, or 6 ft in length and girth combined; limit of weight, 11 lb
United Kingdom—All Sea Route: 1 lb, 1/-; every additional lb, 6d. Via Marseilles, 1 lb., 1/3d.; 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 11 lb or 3 ft 6 in in length, or 6 ft length & girth combined, 6d. Straits Settlements and Canada, 1/-, and 6d each additional lb, direct up to 11 lbs.; India, not exceeding 1 lb., 1/-; each additional lb. or fraction, 1/- up to 11 lb.
France, via London—1 lb., 1/8; 2 lb, 2/-; 3 lb, 2/4; 4 lb, 3/-; 5 lb, 3/4; 6 lb, 3/6; 7 lb, 4/-; 8 lb, 4/7; 9 lb, 4/11; 10 lb, 5/3; 11 lb, 5/7; size limit not to exceed 2 ft in any direction.

South Africa—1 lb, 9d; then 6d every extra lb; size limit same as United Kingdom
Hongkong, not exceeding 1 lb, 1/-; each additional 1 lb up to 11 lb, 6d

China (certain offices only)—Not exceeding 1 lb, 1/- first pound, & 6d each exceeding lb up to 11 lb

NEWSPAPERS

Plus 3d war postage on each article
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

TELEGRAPHIC

All telegraph offices are notified as such in the Towns portion of the Directory Rates—Central & suburban (15 mile radius), 15 words and under, 6d; for first 2 additional word, 1d. Beyond the 15-

LICENCES

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, 30/-

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)
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 annum, 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 pur-

pose of selling, free; (c) to take or kill native game (excepting marsupials) for selling, £2 per annum; (d) to sell marsupials, 25 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 ann Hotel, £25

Kangaroo (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