

West Australian Goldfields Firewood Supply Ltd., F. Cleland, Kurravang
West Australian Sugar Co. Ltd., Henry Greig, St. Geo. ter, 17th
West Australian Br of the C'wealth Steam Ship Owners' Assoc. Indus Un (Fremantle), F. Hardoin, 277 High st., Fremantle
Westralia Timber & Firewood Co. Ltd., A. Francis, Kalgoorlie

Youanmi Gold Mines Ltd., L. B. Williams, Emmanuel Bldg., Perth

INDUSTRIAL ASSOCIATIONS OF WORKERS.

Coastal Dist Committee Amalg Soc of Engineers' Ind Assoc., S. Faulst, Trades Hall, Perth

*Fed Engine Dvrs & Firemen's Assoc of A'sia, WA Br Assoc of Workers, Jas Breydon, 19 Bon Marche Bldgs, Perth

*Fremantle & Dist Trades Hall Indus Assoc, F. A. Baglin, Wellington st, Cottoslee Beach
Westralian Goldfields Fed Miners' Indus Assoc, the secretary, Workers' Hall, Boulder.

STAMP DUTIES

OFFICE, TREASURY, BARRACK ST, PERTH.

Agreement of the value of £5 & upwards. Exemption—Agreement of memorandum, 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—2/6

Award, whether under hand only, or under hand & 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/-.

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 £30, 1/-; & exceeds £30 and does not exceed £100, 2/-; for every additional £50, also for any fractional part of £50, for any bill only out of a set need be stamped

Bills of Lading for any goods—1/-; receipt of master or mate, conversely, taken in lieu of bill of lading; for goods not exceeding half a ton weight or measurement—8d; for goods exceeding half a ton—9d; 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/-. 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 howsoever 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 Act 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 January, 1917, until Jan. 30th, 1924, 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 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 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, requiring 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—1/6

Exceeding £50, not exceeding £100, 2/6; exceeding £100, & not exceeding £150, 3/9; 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—7/6

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—1/6

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 of 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; 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 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

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

According to number of cows kept; butting 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 kangaroo 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

Opossum skins, 1/-; grey kangaroo skins taken South of a line following railway from Donngarra to Mingenew, and thence to railway siding at Guttha, on the Wongan Hills-Mullewa Railway Line, over 1 1/2 lbs. 1/-; from 12 ozs to 1 1/2 lbs. 9d; under 12 ozs. 3d. Grey kangaroo skins taken North of a line following railway from Donngarra to Mingenew, thence to railway siding at Guttha, on the Wongan Hills-Mullewa Railway Line, 2d; wallaroo (commonly known as euro) 1d; red kangaroo, 1d; brush or brush kangaroo, 1d; others (except those taken within the Kimberley Div as defined in "The Land Act 1898"), 3d.

Grey kangaroo skins taken North of line following railway from Donngarra to Mingenew, and thence to railway siding at Guttha, on the Wongan Hills-Mullewa Railway Line, must be forwarded to Geraldton for stamping and payment of royalty. Each parcel of such skins must be accompanied by a statutory declaration declaring the skins were taken North of a line following railway line from Donngarra to Mingenew, and thence to the railway siding at Guttha, on the Wongan Hills-

Mullewa Railway Line.
Any grey kangaroo skins forwarded or consigned to any centre South of Geraldton prior to the payment of royalty will be charged the royalty as prescribed for grey kangaroo skins taken South of a line following the railway line from Donngarra to Mingenew, and thence to the railway siding at Guttha Gun (to use or carry), 5/- ea per ann Hotel, 25s
Kangaroos (license under Game Act to take), free
Marine store collectors, 5/-

Carriers—Ordinary wheel tax of 5/- per wheel, plus 5/- per wheel for a carriers' licence

Motor cars—Not exceeding 25 P.W. £2; rising on a graduated scale to 60 P.W. over of £10

Motor wagons & vans—Not exceeding 30 P.L.W. £4; rising on a graduated scale to 200 P.L.W. & over to £21

Motor bicycles, 7/6 per wheel
Packet license, £10 per annum

Pawnbrokers, £10 per annum
Pearling boat, £10 per annum

Pearl dealers, £50 per annum
Pearl divers, £1 per annum

Pearling (general), £1 for 3 months
Pearling—Permit for employment of an additional man under a general licence, 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: (i) if the annual value of the house or premises does not exceed £50, £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, £50

Ship license (transfer of), 10/- per ann
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, 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, 2.006d on £101, 2.012d on £102, and so on, increasing by regular increments of .006d with every increase of £1 in the income chargeable, until the rate reaches 4/ in the £, namely, on £7786. Thereafter the rate is 4/ uniformly; companies, 1/3. When the net income exceeds £284, there is a super-tax of 15 per cent. to be added

Postal, Telegraph & Money Orders

Letters.
For delivery within the Commonwealth, 2d per 4 oz or fraction thereof; for delivery within the British Empire, and in New Hebrides, Banks, and Torres Islands, 2d for every 4 oz or fraction thereof; for delivery in other places, for the first oz, and 2d for each additional oz or fraction thereof

Post Cards.
For delivery within the Commonwealth, in the British Empire, and in New Hebrides, Banks, and Torres Islands, single, 1 1/2d each; with reply paid, 1 1/2d each half; for delivery in other places, single, 2d each, with reply paid, 2d each half

Letter Cards.
For delivery within the Commonwealth, in the British Empire, and in New Hebrides, Banks, and Torres Islands, 2d each; for delivery in other places, 4d each

Commercial Papers (up to 5 lbs.)
For delivery within the Commonwealth, in New Zealand, and the islands annexed thereto, and in Fiji, 1 1/2d for every 2 ozs or fraction thereof; for delivery in other parts of the British Empire, and in New Hebrides, Banks, and Torres Islands, 1 1/2d for every 2 ozs or fraction thereof, with a minimum of 4d

Printed Papers (up to 5 lbs.)
For delivery within the Commonwealth, in the British Empire, and in New Hebrides, Banks, and Torres Islands, 1d for every 2 ozs or fraction thereof; for delivery in other places, 1 1/2d for every 2 ozs or fraction thereof, with a minimum of 4d

Patterns, Samples and Merchandise.
For delivery within the Commonwealth, in the British Empire, and in New Hebrides, Banks, and Torres Islands, 1d for every 2 ozs or fraction thereof; for delivery in other places, 1 1/2d for every 2 ozs or fraction thereof, with a minimum of 4d

Catalogues.
Catalogues wholly set up and printed in Australia, for delivery within the Commonwealth, for each catalogue 1 1/2d per 4 oz. or part of 4 oz.
1. A printed order form and a printed and addressed envelope may be treated as part of a catalogue if bound or fastened therein.

2. Catalogues posted at the special rate of postage prescribed for catalogues wholly set up and printed in Australia for delivery within the Commonwealth shall bear an imprint on the cover, showing that they have been wholly set up and printed in Australia, and the name and address of the printer. Each cover, so endorsed, shall contain one catalogue only.

Magazines.
1. For delivery within the Commonwealth—(a) Magazines, reviews, and other similar publications, wholly set up and printed in Australia, at intervals not exceeding three months; for each magazine 1d, per 8 oz. or part of 8 oz. (b) Magazines, reviews, and other similar publications (including newspapers), not wholly set up and printed in Australia, and published for sale in numbers at intervals not exceeding three months; for each magazine, 1d, per 4 oz. or part of 4 oz.

2. For delivery in New Zealand and the islands annexed thereto, Fiji, New Hebrides, and Solomon Islands, (British Protectorate), 1d for every 4 oz. or fraction thereof.
3. For delivery in other parts of the British Empire, 1d for every 2 ozs or fraction thereof
4. For delivery in other places, 1 1/2d for every 2 ozs or fraction thereof

Books.
Within the Commonwealth, books printed in Australia, 1 1/2d per 8 oz. or part of 8 oz. books printed outside of Australia, 1d per 4 oz. or part of 4 oz.; for delivery in New Zealand and the islands annexed thereto, Fiji, New Hebrides, and Solomon Islands (British Protectorate), 1d per 4 oz. or

fraction thereof; for delivery in other parts of the British Empire, 1d per 2 ozs or fraction thereof; for delivery in other places, 1 1/2d per 2 ozs or fraction thereof

The following articles shall not be eligible for transmission at the book rate of postage:—Account books, albums with or without photographs or pictures, catalogues and all publications issued in book form for the purpose of advertisement, directories, guide books, journals of fashion, music (bound or loose), pamphlets, pocket books, programmes of competitions, prospectuses, reports of companies, & other business concerns or institutions, &c., stationery of all kinds bound in book form, time tables, and generally all matter coming under the head of "printed papers," "commercial papers," or "merchandise."

Parcel Post.
Inland, not exceeding 1 lb., 6d., and 3d. for every additional 1 lb. up to 11 lb. (limit). 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 routes 1 lb. 1/-; every additional 1 lb., 6d. (11 lb. limit).

Australian States, New Zealand, Fiji, New Hebrides, & Papua, first lb., 6d.; each additional lb. or fraction, 6d., not exceeding 11 lb. or 6 ft. 6 in. in length, or 6 ft. length and girth combined, 1 lb. for first lb. and 6d. additional for each lb. 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., 3/8; 7 lb., 4/-; 8 lb., 4/2; 9 lb., 4/1; 10 lb., 5/3; 11 lb., 5/1.

France direct—1 lb., 1/2; 2 lb., 1/7; 3 lb., 2/-; 4 lb., 2/5; 5 lb., 2/10; 6 lb., 3/3; 7 lb., 3/5; 8 lb., 4/1; 9 lb., 4/6; 10 lb., 4/11; 11 lb., 5/4. Size limit, 3 ft. 6 in. length, 6 ft. length and girth combined.
Canada—First lb. 1/-, each additional lb. 6d., up to 11 lb. Size limit same as United Kingdom
Union of South Africa, Cape Colony, Natal, Orange Free States, & Transvaal—9d per lb up to 11 lb. Size

LICENCES

Analysis (Public), £5/6/- on registration

Auction (sell by), from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of 2/.

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 (temporary), 10/-

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

Chase (to shoot wild), £2 per annum
Coxswains, 5/-; masters, 10/-

Dairies, from 2/6 to 20/- (per annum,

according to number of cows kept); butting 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