

West Australian Newspaper Co Ltd, Henry Grelg, St Geo ter. 17th

West Australian Br of the C'wealth Steam Ship Owners' Assoc Indust Un (Fremantle), F Hardoinn, 277 High st, Fremantle

Westralia Timber & Firewood Co Ltd, A Francis, Kalgoorlie

Youanmi Gold Mines Ltd, L B Williams, Emanuel bldgs, Perth

INDUSTRIAL ASSOCIATIONS OF WORKERS.

Coastal Dist Committee Amalg Soc of Engineers' Ind Assoc, S Pauli, 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 Indust Assoc, F A Baglin, Wellington st, Cottesloe Beach

Westralian Goldfields Fed Miners' Indust Assoc, the secretary, Workers' Hall, Boulder.

STAMP DUTIES

OFFICE, TREASURY, BARRACK ST, PERTH.

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

Articles of Clerkship—Nil

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 £100, 10/-; & exceeds £100 & does not exceed £200, 21/-; 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/-. One bill only out of a set need be stamped

Bills 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/-. 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 matter

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, 1924, additional duty equal in amount to the duty as prescribed by paragraphs (a) & (b)

Conveyance or Transfer of any kind not heretofore 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 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 our money—firstly, 2/6; & not exceeding £100—secondly, 5/-; thirdly, 10/-; Above £100—firstly, 2/6; & not exceeding £100—secondly, 5/-; thirdly, 10/-; 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 heretofore 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 £250, 3/9; exceeding £250, & not exceeding £500, 5/-; exceeding £500, & not exceeding £1000, 6/3; exceeding £1000, & not exceeding £2000, 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—1/3

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—1/3

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 every) 3d; for time not exceeding 6 months—3d; exceeding 6 months—6d; against accident or injury, for every £100, and for every fractional part of £100 insured—3d; against Employers' Liability Act, the Compensation Act, or at Workers' 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—1/3. 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—exceeding £100—3d; exceeding £100, for every £100, and for every fraction of £100—3d

Scrip Certificates, scrip, or other document—1d

LICENCES

Advertising, Hoardings, 6d per super yard

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

Action (sold by): from £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of 21/-

Australian Wine License, £5

Australian Wine & Beer, £10

Billiard Table, £10

Bill Posters, 7/6 per month, or £4 per annum

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, ordinary wheel tax of 5/- per wheel, plus 5/- per wheel for a carrier's licence

Cattle (to shoot wild), £2 per annum

Chimney sweeps, 10/- 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 per annum; single permit, 5/- p.a., agreement, 5/- p.a.

Factories, European, 2/6 to 50/-, according to number employed; Asiatic, 2/6 to 50/-

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

Opium skins, 1/6; grey kangaroo skins taken South of a line following railway from Dongarra to Mingenev, and thence to railway siding at Gutha, on the Wongan Hills-Mullewa Railway Line, over 15 lbs, 1/-; from 12 ozs to 15 lbs, 9d; under 12 ozs, 3d. Grey kangaroo skins taken North of a line following railway from Dongarra to Mingenev, thence to railway siding at Gutha, on the Wongan Hills-Mullewa Railway Line, 2d; wallaroo (commonly known as euro), 1d; red kangaroo, 2d; brush or brush kangaroo, 2d; and others (except those taken within the Kimberley Div as defined in "The Land Act 1898"), 1d.

Grey kangaroo skins taken North of a line following railway from Dongarra to Mingenev, and thence to railway siding at Gutha, 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 Dongarra to Mingenev, and thence to the railway siding at Gutha, 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 Dongarra to Mingenev, and thence to the railway siding at Gutha

Goats, 5/- per annum

Gun (to use or carry), 5/- ea per ann

Hawkers, zone 1, handcart, 20/- per month; zone 2, horse and cart, any kind of merchandise, 10/- per month, or 40/- per annum; handcart or wheelbarrow, any kind of merchandise, 5/- per month or 20/- per annum. Basket, tray or box, 2/6 per month, or 10/- per annum

Horse Bazaars, 50/- per annum

Hospitals (private), 10/- per annum

Hotel, £25

Kangaroos (license under Game Act to take), free

Marine store collectors, 5/-

Milk Purveyors, 5/- per annum (licensed in other districts), 2/6 per annum

Morques, 40/- per annum

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

Noxious trades (marine stores, tanneries, laundries, fish shops, &c), 40/- per annum

Packet license, £10 per annum

Pawnbrokers, £10 per annum

Pearling boat, £10 per annum

Pearl dealers, general, £50; Sharks Bay (general), £20 (limited), £5

Pearl divers, 6/8 per term (4 months)

Pearl divers (tender), 0/8 per term (4 months)

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

Pearling—Boach Combors, £4 per annum; shell buyers, £2 per annum; pearl cleaners, 25/- per annum

Pearl Ship Licence (transfer of): 10/- per annum

Pearl Ship's registration fee for employment under exclusive or general licence, 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 £500, £75; if the house or premises exceeds £1000, £100; (b) For any house or premises not situated within a municipality: (1) if the annual value of the house or premises does not exceed £200, £40; (11) if the annual value of the house or premises exceeds £200, £50

Ship licence, see Pearl ship licence

Ship's registration, see Pearl ship registration

"Shops," including boarding houses, registration fees from 2/6 to 50/-, according to number of persons employed

Shoeblocks, 5/- per annum

Slaughter houses, 10/- per annum

Spirit merchants, £30, within 15 miles of GPO; £20 elsewhere

Stallholders, 20/- to 60/- per month

Steamer, vessel or boat over 15 tons for hire, or held or lot for hire or reward, 20/- per annum; not exceeding 15 tons, let for hire, 10/-; & not exceeding 15 tons, held or lot for hire or reward, 2/6

Surveyor's, £5 per annum

Warehouses, registration fees from 2/6 to 50/-, according to number of persons employed

Wayside house licence, £15

INCOME TAX.

The rates of Income Tax in the £ on the income chargeable are graduated being 2d. up to the first £100 income chargeable; 2.007d on £101; 2.014d on £102, and so on, increasing by regular increments of .007d with every increase of 2d in the income chargeable, until the rate reaches 4d in the £, namely an 8667d. Thereafter the rate is 4d uniformly; companies, 1/3. When the net income exceeds £264, there is a super-tax of 15 per cent. to be added

Postal, Telegraph & Money Orders

Letters.
For delivery within the Commonwealth, 3d per 1/2 oz or fraction thereof; for delivery within the British Empire, and in New Hebrides, Banks, and Torres Islands, 2d for every 1/2 oz or fraction thereof

fraction thereof; for delivery in other places, 4d 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 1/2 each; with reply paid, 1d each; for delivery in other places, single, 2d each, with reply paid, 2d each half