

Fremantle Master Carriers' Un, E R
Bastin, Hope st, Fre
Fremantle Trading Co Ltd, W G Suther-
land, Owen's Anchorage, Fremantle
Golden Horseshoe Estates Co, Ltd, J W
Sutherland, Lease 351E, Boulder
Gt Bldr Perseverance Gold Mining Co
Ltd, Hooper, Speak & Fielding, Fimlison,
Boulder
Gt Bldr Pty Gold Mines Ltd, R Hamilton,
Boulder
Great Fingal Consolidated Ltd, Bewick,
Moreling & Co, Kalg
Ivanhoe Gold Corp Ltd, R B Nicholson,
Boulder
Kalgoorlie & Boulder Firewood Co Ltd,
A Porter, Porter st, Kalg
Kalg & Bldr Master Bakers' Indust Un,
G Richards, Exchange Buildings, Kalgoorlie,
Boulder
Kalg Electric Power & Lighting Corp
(1896) Ltd, W R P Marmion, P O
Box 151 Kalg
Lrke View & Star Ltd, H E Vail, Box
99, Fimlison
Mararua Gold Mining Co (N L), Wm
Henderson, Norseman
Master Builders & Contractors' Assoc
of W A, W B Shaw, Council Union
chmbrs, Perth

Metrop Master Printers and Allied
Trades Un of Employers, M E Eye,
Waverley St, Geo ter, Perth
Metrop Retail Dairymen's Ind Union of
Employers, W H Taylor, 58 St George's
terrace, Perth
Menzies Consolidated Gold Mines Ltd, R
Gonnon, Yundnaga, via Menzies
Metrop Ironmasters' Indust Union, F B
Tory, 48-49 AMP Chmbrs, Perth
Metrop Bespoke Bootmakers & Repairers'
Ind Un of Employers, G W Underwood,
C/O Imperial Boot Co, Hay st, Perth
Metrop Elect Suppliers and Contractors'
Assoc of WA Un of Employers, J Pa-
on, 16 Surrey Chambers, Perth
Metrop Master Pastrycooks' Union, A
Johnson, Guildford rd, Mt Lawley
North Kalgoorlie Co Ltd, W Walker, 19
Eran st, Kalg
Oroya Links Ltd, Bewick, Moreling &
Co, Kalgoorlie
Paringa Mining & Expln Co Ltd, R C
Bong, attorney, Box 9, Kalg
Perth Master Plumbers' Indust
Un, T Nisbet, Royal Bank Chambers,
Perth
Perth & Suburban Firewood Merchants
Un of Emp, D Mead, 422 Newcastle
st, Perth

Perth & Dist Milk Producers' Ind Un
of Employers, I G Ardagh, Byswtr
Sons of Gwalia Ltd, Bowick, Moreling
& Co, Kalg
Sh Kalgoorlie Gold Mines Ltd, F G
Brinsden, Fimlison
Timber Corp Ltd, J Nicholson (attor-
ney), Surrey chmbrs, Perth
West Australian Ry Co Ltd, Henry
Gragg, St Geo ter, Uth
West Australian Br of the C'wealth
Steam Ship Owners' Assoc Indust Un
(Fremantle), F Hardouin, 277 High
st, Fremantle
Westralia Lumber & Firewood Co Ltd,
A Francis, Kalgoorlie
Younani Gold Mines Ltd, L B Wil-
liams, Emanuel bldgs, Perth

INDUSTRIAL ASSOCIATIONS OF WORKERS.

Coastal Dist Committee Amalg Soc of
Engineers' Ind Assoc, S Faulk, Trades
Hall, Perth
Fed Engine Drvs & Firemen's Assoc of
A'sia, Wm Br Assoc of Workers,
Jas Breydon, 19 Trades Hall, Perth
Fremantle & Dist Trades Hall Indust
Assoc, W H Kitson, Trades Hall, Frea-
mantle

STAMP DUTIES

OFFICE, TREASURY, BARRACK ST, PERTH.

Agreement of the value of £5 & up-
wards. Exemptions—Agreement or
memorandum, the matter whereof is
not of the value of £5-2/6

Agreement under seal—10/-

Articles of Clerkship—Exempt.

Admission to act as a barrister or gene-
ral 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, 2/-;
exceeds £200 & does not exceed £500,
£1/10/-; exceeds £500 & does not ex-
ceed £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

Betting Ticket—If issued by bookmaker
within enclosure of a metropolitan or
Goldfields racecourse—2d If issued
elsewhere within the grounds of a
racecourse—4d

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/-; re-
ceipt 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 ex-
ceeding half a ton—6d; exceeding one
ton—1/-

Bills of Sale, absolute. See Convey-
ance 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

Bond granting annuity charge—(1) For
definite period—Mortgage duty (2) For
term of life, etc., for every £5 and part
of £5-2/6 (3) Collateral to (2) for
every £5 and part of £5-6d (4) For
deferred life annuity for every £5 and
part of £5-6d

Cheque or Order, payable on demand—
1d

Conveyance or Transfer on Sale of
any Property (except any script or
shares of any incorporated mining com-
pany carrying on business of mining
within the State, or of the War Mu-
nitions Supply Co of W A, or of any
building society), where the amount
or value of the consideration for the
sale—(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 considera-
tion—2/6 And until the 30th June,
1925, additional duty equal in amount
to the duty as prescribed by para-
graphs (a) & (b)

Land Transfer.—Under "The Transfer
of Land Act 1893"—(a) does not ex-
ceed £25, 2/6; (b) Exceeds £25, for
every £25 and also for every frac-
tional part of £25 of the amount or
value of the consideration, 2/6; & until
30th June 1924, additional duty equal
in amount to the duty as prescribed
by paragraphs (a) & (b)

Transfer on sale of share of War Mu-
nitions Supply Company of Western
Australia Ltd, or of any Building So-
ciety—One per cent. of value of share,
minimum duty, 1d

Transfer of shares in Co-op & Provident
Societies, for every £5 & part of £5
of the consideration—6d

Conveyance or Transfer of any kind
not hereinbefore described, & not be-
ing a settlement or deed of gift, 10/-

Deed of Assignment under Bankruptcy
Act Amendment Act 1898—£1

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

Guarantee of any kind not otherwise
described, ad valorem mortgage duty
Company—Memorandum & Articles of
Association, each £1

Contract Note issued by stock-
broker for: under £50, 3d; £50 &
under £100, 6d; £100 & under £500,
1/-; £500 & over, 2/-

Lease of Lands or Tenements, on pay-
ment of rent, but no premium, for
every £50 & part of £50 of average
annual rent—(a) lease of 1 year or
under, 2/6 (b) lease exceeding one
year to three years, 5/- (c) lease ex-
ceeding three years, 7/6; (d) lease
for indefinite term, 5/- Lease on
payment of premium, but no rent—
conveyance duty on the premium;
lease stipulating for a rent granted
in consideration of a premium—con-

veyance duty plus lease duty; Leases
to the Crown & (under the Land &
Mining Act) from Crown are ex-
empt from Stamp

Lease of any kind whatsoever, not here-
inbefore described—10/-

Transfer or assignment of a lease, see
Conveyance or Transfer

Letters of allotment—1d

Mortgages—Mortgage, bond, debenture,
covenant, warrant of attorney to con-
fess & 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

(1) Exceeding £50, & not exceeding £100,
2/6; exceeding £100, & not exceed-
ing £150, 3/6; exceeding £150, & not ex-
ceeding £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) Being a collateral or auxiliary,
or additional or substituted security, or
by way of further assurance for the
above-mentioned purpose, where the
principal or primary security is duly
stamped—For every £100, and also for
any fractional part of £100 of the
amount secured—6d.

(3) Transfer or assignment of any mort-
gage, 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

If, by way of collateral or auxiliary or
substituted security, or by way of
further assurance, when the principal
or primary security is duly stamped—
for every £100, & also for every frac-
tional part of £100 of the amount
transferred or assigned—6d.

(4) Re-conveyance, release, or discharge
of any security as aforesaid, or of
the benefit thereof, or of the money
thereby secured—For every £100 or
fraction thereof of the total amount
or value—1/-

Provided that where there is more than
one instrument for securing any sum
of money, the reconveyance, release,
certificate of satisfaction or discharge
of the principal or primary security
shall only be charged with ad valorem

duty & the release of the collateral or
additional security shall be charged
with a duty of 1/- each
Provided also that where by a re-con-
veyance, release, certificate of satisfac-
tion, or discharge, a part only of
the money secured is released, the duty
shall be payable only in respect of
the amount so released

(5) Any instrument, whereby any part of
the property comprised in any security
as aforesaid is released, the whole of
the money still remaining secured—1/-

Exemption—Mortgage given on or after
the 1st March, 1918, for the sole pur-
pose of securing payment of money
advanced for investment in War or
Peace Loan Bonus or Stock

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

For every £100 or fractional part there-
of so insured, additional—6d
Policy of Insurance or Assurance not
otherwise specified. For every £100
and every fractional part of £100 in-

sured 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 in-
capacity from sickness or personal in-
jury, 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 pre-
mium or fractional portion thereof,
—10/-; 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 meet-
ing.

A Power of Attorney executed by a

person on active service in the Naval
or Military forces of the Common-
wealth or other naval or military
forces of His Majesty, or in training
for such services

Copy, attested or authenticated of an
instrument: (a) Where the instru-
ment is chargeable with duty less than
1/4 the same duty as the instrument
(b) In any other case—1/-

Declaration (Statutory Affidavit)—1/-
Note—The stamp on a declaration if
adhesive, may be cancelled by a JP,
or by other authorized person before
whom made

Declaration of Trust of any property
(other than by a will)—10/-
Duplicate or Counterpart of an Instru-
ment, if original duty stamped—same
duty as original, but maximum 5/-

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 up-
wards, but not exceeding £100-3d;
exceeding £100, for every £100, and
for every fraction of £100—3d

Scrp Certificates, scrip, or other docu-
ment—1d

LICENCES

Advertising Hoardings, 9d per sq yard
Analysis (Public), 55/5/- on registra-
tion

Auction (sell by), from £5 to £25 per
annum each, according to locality. A
licensed auctioneer may sell by de-
puty, for seven days, on payment of
2/6

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/- per annum

Carriers, ordinary wheel tax of 5/- per
wheel, plus 5/- per wheel for a car-
ler's licence

Cattle (to shoot wild), £2 per annum
Chimney sweeps, 10/- per annum

Coxswains, 10/-
Dairies, from 2/6 to 20/- per annum
according to the number of cows kept;
butter making only, free

Dancing saloons, 2/- per annum
according to number of cows kept

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/-; accord-
ing 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 kangar-
oos 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 marsu-
pials) for selling, £2 per annum; (d)
to sell native game other than mar-
supials, £1 per annum

Opossum skins, 1/6; grey kangaroo skins
taken South of a line following rail-
way from Dongarra to Mingenew, and
thence to railway siding at Guttha, on
the Wongan Hills-Mullewa Railway
Line, over 13 lbs, 1/-; from 12 ozs to
13 lbs, 9d; under 12 ozs, 3d. Grey
kangaroo skins taken North of a line
following railway from Dongarra to
Guttha, on the Wongan Hills-Mullewa
Railway Line, 2d; wallaroo (commonly
known as cur), 1d; red kangaroo,
2d; brush or brush kangaroo, 2d;

others (except those taken within the

Kimberley Div as defined in "The
Land Act 1898", 4d.

Grey kangaroo skins taken North of
line following railway from Dongarra
to Mingenew, and thence to railway
siding at Guttha, on the Wongan Hills-
Mullewa Railway Line, must be for-
warded 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 fol-
lowing railway line from Dongarra 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 as prescribed for grey kangar-
oo skins taken South of a line fol-
lowing the railway line from Dongar-
ra to Mingenew, and thence to
the railway siding at Guttha

Goats, 5/- per annum

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

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

Hatchet, tray or box, 2/6 per month, or
10/- per annum

Horse Bazaars, £5 per annum
Hospitals (private), 10/- per annum

Hotel, £25
Hypocrites (license under Game Act to
take), free

Marine store collectors, 5/-
Milk Purveyors, 5/- per annum (licenced
in other districts), 2/6 per annum

Morgues, 40/- per annum
Motor cars—Not exceeding 25 P.W. £2;
rising on a graduated scale to 60 P.W.
over £10

Motor Drivers Licenses, 5/- per annum,
but applicant must go through a
driving test before first issue is granted

Motor weapons & 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, £100; Sharks Bay
(general), £20 (limited), 25

Pearl divers, £10 per term (4 months)
Pearl divers (tender), 6/8 per term (4
months)

Pearling (general), £1 for 3 months
Pearling—Permit for employment of an

additional man under a general li-
cense, 5/- for 3 months

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

Pearling—Beach Combos, £4 per annum;
shell buyers, £3 per annum; pearl
cleaners, 25 per annum

Pearl Shipment (transfer of), 10/-
per annum

Pearl Shp's registration fee for em-
ployment under exclusive or general
licence, 5/- per annum

Piggeries, 10/- per annum

Publican's general licence: (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
£500, 2/6; (b) For any house or premises
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

Secondhand Dealer, 5/- per annum
Ship Licence, see Pearl ship licence

Ship's registration, see Pearl ship regis-
tration

"Shops," including boarding houses; re-
gistration fees from 2/6 to 50/-, ac-
cording to number of persons employed

Shoeblocks, 5/- per annum
Slaughter houses, 10/- per annum

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

Stitchers, 20/- to 60/- per month
Steamer, vessel or boat over 15 tons for
hire, or held or let for hire or re-
ward, 20/- per annum; not exceed-
ing 15 tons, let for hire, 10/-; & not
exceeding 15 tons, held or let for
hire or reward

Surveyor's, £5 per annum

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

Whyside house license, £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; 2.097d on £101; 2.014d on
£102, and so on, increasing by
regular increments of .007d with
every increase of £1 in the income
chargeable, until the rate reaches 4/
in the £, namely on £972. There
after the rate is 4/- uniformly, com-
puted on the net income

When the net income
exceeds £264, there is a super-tax of
15 per cent. to be added