

Secondhand Dealer, 5/- per annum
 Ship licence, see Pearl ship licence
 Ship (Pearl) License £10 per annum
 per boat
 "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
 Slaughter Houses (City), £5 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 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, 2/6
 Survey Fees—21/-, 15/-, 5/-
 Yachts—5/-; Rowing Boats—2/6
 Surveyor's, £5 per annum
 Warehouses, registration fees from 2/6
 to 50/-, according to number of per-
 sons 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 £1 in the income
 chargeable, until the rate reaches 4/
 the £, namely on £667 12s. There
 after the rate is 4/- uniformly;
 rates of tax subject to 33 1-3 re-
 bate; companies 1/3, plus 15 per
 cent super tax

POSTAL, TELEGRAPH & MONEY ORDERS

Letters.

Within the Commonwealth & to all places
 in the British Empire, 1 1/2d per ounce;
 to all other places, 3d for first oz &
 1 1/2d each additional

Letter Cards

Within the Commonwealth—Single 1 1/2d,
 reply 1 1/2d each half To all places in
 the British Empire—Single 1 1/2d each To
 all other places—Single 3d

Post Cards

Within the Commonwealth and to all
 places in the British Empire—Single
 1d, reply 1d each half To all other
 places—Single 1 1/2d reply 1 1/2d each half

Commercial Papers

Within the Commonwealth, New Zealand
 & Fiji—1d per 2 oz To all other
 places—1d per 2 oz, with minimum of
 3d

Printed Papers

(Including Books, Magazines, and News-
 papers printed outside Australia)
 Within the Commonwealth and to all
 places in the British Empire—1d per
 4 oz To all other places—1d per 2 oz

Patterns and Samples

Within the Commonwealth and to all
 places in the British Empire—1d per
 2 oz To all other places—1d per 2 oz,
 with minimum of 2d

Merchandise

Within the Commonwealth, New Zealand
 and Fiji—1d per 2 oz To all other
 places—Parcels rates apply

Books

Within the Commonwealth—(a) Books
 printed in Australia, except as pre-
 scribed, 1d per 8oz (b) Books printed
 outside Australia—Printed papers rate
 applies. To all other places—Printed
 papers rate applies

Catalogues

Within the Commonwealth—(a) Cata-
 logues wholly set up and printed in
 Australia—1d per 4 oz (b) Catalogues
 printed outside Australia—Printed
 papers rate applies. To all other places
 —all catalogues—Printed papers rate
 applies

Magazines

Within the Commonwealth—(a) Maga-
 zines printed in Australia, for each
 magazine—1d per 8 oz (b) Magazines
 printed outside Australia—Printed pa-
 pers rate applies To all other places—
 Printed papers rate applies

Newspapers

(Registered Newspapers printed in Aust)
 Commonwealth, New Zealand, & Fiji—
 Each newspaper, 1d per 10 oz

United Kingdom—Each newspaper up to
 4 oz 1d, 4 oz to 10 oz 1 1/2d, each ad-

(*On packages containing more than
 one newspaper the postage shall not be
 higher than that chargeable on a
 package of printed papers of the same
 weight)
 United Kingdom, by all sea routes—Each
 newspaper, 1 1/2d per 16 oz; Via America
 1d per 4 oz
 Other places in British Empire—1d per
 4 oz
 United States of America—Each news-
 paper, 1d per 4 oz
 All other places—1d per 2 oz

Parcels

Within any State—6d for first lb & 3d
 each additional lb up to 11 lb
 Interstate, Papua, New Zealand, Fiji—
 8d for first lb & 6d each additional
 lb up to 11 lb
 United Kingdom—1/4 for first lb & 6d
 each additional lb up to 11 lb

Registered Letters.

Registration fee, 3d (in addition to the
 ordinary postage)

Money Orders

Rates of Commission on Money Orders.
 Commonwealth—6d for each £5 or frac-
 tion thereof

New Zealand—3d for each £1 or frac-
 tion thereof with a minimum of 6d

Fiji, Papua & Mandated Territories—
 3d for each £1 or fraction thereof
 with a minimum of 6d

United Kingdom, British Possessions,
 & Foreign Countries 4d, for each
 £ up to £5, 3d, each additional £1
 or fraction thereof—with a mini-
 mum of 9d

Philippine Islands—6d, for each £1
 or fraction, with a minimum of
 9d.

Notes.—In the case of United States of
 America and Canada payment is
 made in dollars and cents at the con-
 version rate ruling at the time of
 issue. This rate is altered from time
 to time. In the case of foreign coun-
 tries with which the Commonwealth has
 no direct exchange, the London office
 makes a charge of 2d in the £ with
 a minimum charge of 4d. This
 amount is charged to the remitter in
 addition to the ordinary commission

Postal Notes—Payable throughout the
 Commonwealth & in Papua the
 poundage is as follows: On 1/-,
 1d.; 1/6, 1d.; 2/-, 1d.; 2/6, 1d.;
 3/-, 1 1/2d.; 3/6, 1 1/2d.; 4/-, 1 1/2d.; 4/6,
 1 1/2d.; 5/-, 1 1/2d.; 5/6, 2d.; 6/-, 2d.;
 7/6, 2d.; 10/-, 3d.; 11/-, 3d.; 15/-,
 3d.; 20/-, 3d.

Telegraphic

All telegraphic offices are notified as such
 in the Towns portion of the Directory

Rates—Central and suburban (15 miles
 radius), 16 words and under, 9d; each
 additional word, 1d. Beyond the 15-
 mile radius, 16 words and under, 1/-;
 each additional word 1d. Sundays,
 Christmas Day & Good Friday, and
 between 6 p.m. and 7 a.m., double rates.
 Press messages for publication, 35
 words and under, 8d; 25 to 50, 11d;
 60 to 100, 1/6; each additional 50,
 8d; Interstate, double rates
 Interstate, 16 words, 1/4; each addi-
 tional word after 16 words, 1d; Sun-
 days, Christmas Day, and Good Fri-
 day, 16 words, 2/8; each addition-
 word 2d

Urgent telegrams, double the above
 To London, 2/- per word, deferred
 1/- per word; daily letter cable-
 grams (min 20 words), 15/-, and
 9d. each additional word.

Week End Cable Letters (minimum
 20 words), 12/6, each additional word,
 7 1/2d

To Europe, 2/6; Bulgaria, Crete,
 Denmark, Italy, Portugal, 2/6; 2/6;
 deferred, 1/3; France, 2/7; others in
 Europe, 2/-; deferred, half
 these rates. Aden, 3/5; Hong
 Kong, 2/6; India, 2/6; Japan, 3/5;
 Singapore, 2/6; Egypt, 3/5 to 3/6;
 Capetown, 2/3

Ceylon—2/6; Jamaica, 4/1; California
 2/4; New York, 2/8 each word

Telegraphic money orders made payable
 at any money order office, which is
 also a telegraph office, in Tasmania
 New South Wales, Queensland, South
 Australia, Victoria, Western Australia,
 & New Zealand, on payment of a
 message of 16 words, in addition
 to the money order commission
 the money order commission

*Remitter required to advise payee b.
 wire

Telegrams are accepted for transmis-
 sion between the hours of 7 pm and
 midnight at the principal offices. Rate
 is 30 words 1/3, and 1d every addi-
 tional word

Week-end Cable Letters

(Liable to suspension from time to time)
 Week-end cable letters may be ex-
 changed between the Commonwealth
 and the United Kingdom, &c, and
 they shall be subject to the rules as
 deferred telegrams, with the exception
 that they shall be delivered on Tuesday
 morning, or, if practicable, on Mon-
 day. Week-end cable letters shall be
 transmitted by telegraph throughout,
 except in the case of those intended
 for onward transmission by post from
 the telegraph office of destination in
 the United Kingdom or Canada to
 other countries. The prefix "TW" is
 to be included in the address, and
 charged for as one word.