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

Lease of Lands or Tenements, on payment of rent, but no premium, for every 250 & part of 250 of average annual rent—(a) lease of 1 year or under, 2/6 (b) lease exceeding one under, 2/6 (b) lease exceeding one year to three years, 5/- (c) lease exceeding three years, 5/- (c) (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—conveyance duty plus lease duty; Leases to the Crown & (under the Land & Mining Acts) from Crown are exempt from Stamp Duty 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 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

- (1) Exceeding £50, & not exceeding £100 2/6; exceeding £100, & not exceeding £150. 3/9; exceeding £150. & not ex-250, 8,79; exceeding £130, & not exceeding £200, \$\frac{1}{2}\$; exceeding £200, \$\frac{1}{2}\$, not exceeding £250, \$\frac{1}{2}\$. And for every subsequent £100 or fraction
- (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 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

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 fractional 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-conveyance, release, certificate of satisfaction, 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 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 Bonds or Stock

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 against loss or dam. age by fire, not exceeding £100-6d For every £100 or fractional part thereof so insured, additional gart thereof so insured, additional 6d;
where the period does not exceed one year, 6d; where the
period exceeds one year, for the
first year, 6d, and for every year
or part of year, after the first
year 3d; renewal for every fi00
or part thereof 3d.

Policy of Marine Insurance, and for every year or part of year after the first 3d, 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

for such services, exempt 6d; against accident or incapacity od; against accident or incapacity of scheme 100, and for every fixed part of £100 and for every fixed tonal part of £100 to insured—3d; against part of £100 to insured—3d; against Employers' Liablity Act, the Workers' Compensation Act, or at common law, Advertising Foardings, 9d per sq yard

for every 10/- of premium or fractional for every 10/- of premium of fractional portion thereof—ld; but not to exceed 1/- not otherwise specified; for every £100 or fractional part of £100 so insured (1) If the premium does not exceed £96 per centum, 1d; (11) In any other case—3d.

Power of Attorney, or other instrument:
(1) For the receipt of the dividend of

(1) For the receipt of the dividend of any stock or shares; where made for the red plys 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 are considered to the case of the case o 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-

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 6 months—3d; exceeding 6 months—Charter Party 2/6

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

Declaration (Statutory on Affidavit)-1/ Note—The stamp on a declaration if adhesive, may be cancelled by a JP, or by other authorised 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 225—1d; amounting to 225 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

Scrip Certificates, scrip, or other docu-

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

Boats & boatmen, from 10/- to 20/regulated by tonnago of boats

Boarding house, up to 20 persons—10/-;

over 20, £1

Boarding or lodging or eating house (temporary), 10/-

Carts & Carriages 7/6 per wheel, plus carriers license, 10/- per wheel. carrier takes passengers as well goods the rate os 20/- per wheel.

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

Dancing saloons, 20/- per annum 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

Fishing Boat, £1 per year, 10/- if taken out after 30th June Fisherman, 10/- per rear, 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. Cf ner sawother than marsupials, £1 per annum

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

Auction (sell by), £ is £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by de-Line. over 12 lbs. 1/; from 12 ozs to 12 lbs. 9d: under 12 ozs. 3d. Grey kangaroo skins taken North of a line following railway from Dongarra to Mingenew, thence to railway siding at Gutha, on the Wongan Hills-Mullewa Railway Lines, 2d; red kangaroo, 2d; brush or brush kangaroos, 2d; others, except those taken within the Kimberley Div. as defined in "The Land Act 1893," 1d.

> Grey: kangaroo skins taken North of line following railway from Dongarra to Mingenew, and thence to railway siding at Gutha, 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