siding at Gutha, on the Wongan Hills-Mullowa 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 will be charged the royalty as prescribed for grey kanga, roo skins taken South of a line following the railway line from Dongarra to Mingenew, and thence to the railway siding at Gutha

Goats, 6/- per annum Gun (to use or carry), 5/- ea per ann Hawkers, Zone 1, Stall 50/- 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, 25 per annum Hospitals (private), 10/- per annum Hotel, 225

Kangaroos (license under Game Act to take), free Land & Estate Agents, £5 per annum

Lodging Houses, Apartment Houses 10/& £1
Marine Collectors, 5/Marine Store License, City of
Perth, £5

Marine dealer's license, £1

Milk Purveyors, 5/- per annum (licensed in other districts), 2/6 per annum Morgues, 20/- per annum

Motor cars-not exceeding 20 P.W. 10for cars—not exceeding 20 r.w. 2/10/-, rising on a graduated scale to 70 p.w. £13; every additional p.w. over 70, 7/6

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

Motor waggons & vans-Not exceeding 30 P.L.W., £5; rising on a graduated

scale, viz, Horse Power plus weight of Vehicle unladen, plus load Motor Bicycles-10/- per wheel

loxious trades, marine store, £5, neries, £3, fish shops 40/-, City of Perth

l'acket license, £10 per annum

l'earl dealers, ge :al, £50; Sharks Bay (general), £20 (limited), £5. Pearl divers, 6/8 per term (4 months) Pearl divers (tendor), 6/8 per term (4

Pearling (general), £1 for 3 months Pearling—Permit for employment of an additional man under a general li-cense, 5/- for 3 menths

Pearling—Registration fee for change of, or additional place of, business of licensed pearl dealer, 5/- per annum Pearling-Beach Combers, £4 per annum

shell buyers, £3 per annum; pearl cleaners, £5 per annum; Pearl Pearl Ship Licence (transfer of): 19/per annum

Pearl Ship's registration fee for employment under exclusive or general licence, 5/- per annum Piggeries, 10/- per annum Piggeries (City). £5 per annum

l'ublican's general license: (a) For any house or premises situated within a nouse 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, £75; if the house or premises exceeds £1000, £100; any house or premises not extend 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. These are the minimum Fees.

Secondhand Dealer, 5/- per annum Ship licence, see Pearl ship licence (Pearl) License £10 per annum .ver boat

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

Shoeblacks, 5/- per annum Slaughter houses, 10/- per annum Slaughter Houses (City), £5 per annum Pawnbrokers, £10 per annum

Pearling boat, £10 per annum Spirit merchants, £30, within 15 miles of GPO: £20 elsewhere Stallholders, 20/- to 50/- per month

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
Survey Fees—21/-, 15/-, 5/Yachts—5/-; Rowing Boats—2/6
Surveyor's, £5 per annum

Warehouses, registration fees from 2/8 to 50/-, according to number of persons employed

Wayside house license, £15

INCOME TAX.

The rates of Income Tax in the £ on the rates of income tax in the 2 of 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 every increase of 21 in the income chargesble, until the rate reaches 4/ in the £, namely on £6672. There after the rate is 4/- uniformly; rates of tax subject to 33 1.3 rebate; companies 1/3, plus 15 per cent super tax

POSTAL, TELEGRAPH & MONEY

Letters.

in the British Empire, 11d per ounce; to all other places, 3d for first oz &

13d each additional Aerial Mail 3d per ½oz, in addition to ord-

lany rate of postage.

Parcels, Perth to Geraldton, Carnarvon,
Onslow, 2/6 per lb. Perth to Roebourne,
Whim Creek, Port Hedland, Broome, Derby,

Letter Cards

Within the Commonwealth—Single 14d, reply 14d each half To all places in the British Empire—Single 14d 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 1dd reply 1dd 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 Paners

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

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

. Marchandise

Within the Commonwealth, New Zealand

Books

Within the Commonwealth & to all places Within the Commonwealth-(a) Books printed in Australia, except as pre-scribed. Id per 80z (b) Books printed outside Australia—Printed papers rate applies. To all other places—Printed papers rate applies

Catalonues

Within the Commonwealth-(a) Cata-Vithin the Commonwealth—(a) Catalogues 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 vitini the Commonweath—(i) 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

Newsapers .

(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 1½d, each additional 4 ozs 1d.

(*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 route-Each newspaper, 11d per 16 oz; Via America 1d per 4 oz Other places in British Empire-1d pe

and Fiji—Id per 2 oz To all other United States of America—Each news places—Parcels rates apply paper, 1d ner 4 oz

All other places-ld per 2 oz Parcels

Within the State 6d. for first 1b & 3d. each additional ib up to 11 lb
Interstate, Papua, New Zealand. Fiji...
8d for first lb & 6d each additional

lb up to 11 lb United Kingdon-1/4 for first lb & 6d each additional lb up to 11 lb

Registered Letters.

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

Rates of Commission on Money Orders. Commonwealth-6d for each £5 or fraction 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 £6, 3d. each additional £1 or fraction thereof—with a mi-nimum of 9d.

Phillipine Islands-6d, for each £1 or fraction, with a minimum of

Note:—In the case of United States of America and Canada payment is made in dollars and cents at the conversion rate ruiling at the time of issue. This rate is altered from time to time. In the case of foreign countries 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 Total Notes—Payable throughout the Commonwealth & in Papua the poundage is as follows: On 1/-1, 1d.; 1/6, 1d.; 2/-1, 1d.; 2/6, 1d.; 3/-1, 1d.; 3/6, 14d.; 4/-1, 14d.; 4/6, 1d.; 4/-1, 1d.; 4/6, 2d.; 1/-2, 1d.; 5/-2, 2d.; 10/-, 3d.; 11/-, 3d.; 15/-, 3d.; 20/-, 3d.

Telegraphic

All telegraph offices are notified as such in the Towns portion of the Directory Rates—Central and suburban (15 miles Rates—Central and suburban (15 miles radius), 16 words and under, 9d; each additional word, 1d. Beyond the 15-mile radius, 15 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, 25 words and under, 8d; 25 to 50, 11d; 60 to 100, 1/9; each additional 56. 8d; Interstate, double rates Interstate, 16 words, 1/4; each additional word after 16 words, 1d; Sundays, Christmas Day, and Good Friday, 16 words, 2/8; each additional word 2d Urgent telegrams, double the above

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 Cables Letters (minimum 20 words), 12/6, each additional word, 7½d

7½d

To Europe, 2/6; Bulgarla, Crete, Denmark, Italy, Portugal, 2/6; deferred, 1/3; France, 2/7; others in Europe, 2/-; deferred, half these rates; Aden, 2/5; 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

To United Kingdom via Beam Wireless o United Kingdom via Leam wireless
—Ordinary rate, 1/6 per word;
urgent rate, 5/- per word; deferred,
10d, per word; daily letter teiegram,
6d. per word, with minimum charge
of 10/-; week-end, 5d. per word
with minimum charge of 8/4; Press,
4d. per word; deferred press, 3d.

Telegraphic money orders made payable elegraphic 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

mssage of 16 words, in addition to to the money order commission the money order commission

Remitter required to advise payee by

ettergrams are accepted for transmission between the hours of 7 pm and midnight at the principal offices. Rate is 30 words 1/3, and id every addi-

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 maring, 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 "TWT" is to be included in the address, and charged for as one word.