Land & Estate Agents. £5 per annum

Lodging Houses, Apartment Houses 10/-

Marine Store License, City of

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

Motor cars—not exceeding 20 P.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

Motor waggons & wans—Not exceeding 30 P.L.W. £5; risting on a graduated scale, viz, Horse Power plus weight of Vehicle unladen, plus load
Motor Bicycles—10/- per wheel
Noxious trades, marine store, £3, tanneries,
£3, fish shops, 40/- City of Perth

Pearl dealers, gt .: al, 250; Sharks Bay (general), 220 (limited), 25. Pearl divers, 6/8 per term (4 months)

Pearl divers (tendor), 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 8 months

Letters.

Within the Commonwealth & to all places

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

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

Aerial Mail 3d per 1/2 oz, in addition to ord-

Letter Cards

Within the Commonwealth-Single 11d. reply 13d each half To all places in the British Empire—Single 13d each To all other places—Single 3d

Post Cards

Within the Commonwealth and to all

Commercial Paners

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-

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 Emprie—Id per 2 oz To all other places—Id per 2 oz, with minimum of 2d

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

Within the Commonwealth—(a) Books printed in Australia, except as prescribed, 1d per 8oz (b) Books printed

places in the British Empire—Single 1d, reply Id each half To all other places—Single 11d reply 11d each half

inary rate of postage.

3/- per 1b

Packet license, £10 per annum

& £1 Marine Collectors, 5/-

Marine dealer's license, £1

Morgues, 20/- per annum

Perth, £3.

or additional place of, business of licensed pearl dealer, 5/- per annum

shell buyers, £3 per annum; pearl cleaners, £5 per annum

Pearling—Beach Combers, £4 per annum,

Pearl Ship Licence (transfer of): 10/-

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

Publican's general license: (a) For any

Publican's general license: (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, £75; if 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; (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

Hand Pump Ship, £4 per annum

Ship (Pearl) License £10 per annum

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

POSTAL, TELEGRAPH & MONEY ORDERS

Piggeries, 10/- per annum

Piggeries (City). £5 per annum

per annum

only principal or primary security for the payment or repayment of money not exceeding £50-1/8

(1) Exceeding 250, & not exceeding £100, 11 Exceeding 210, & not exceeding 210, 2/6; exceeding 2100, & not exceeding 2150, 3/9; exceeding 2150, & not exceeding 2200, 5/; exceeding 2200, & not exceeding 2250, 6/3; exceeding 2250, & not exceeding 2300, 7/6. 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

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 2100 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 valoren duty & the release of the collateral or additional security shall be charged with a duty of 1/- only
Provided also that where by a re-con-

veyance, release, certificate of satis-

faction, 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 o 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 inter-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 For every £100 or fractional part there-of so insured, additional 6d; where the period does not ex-ceed one year, 6d.; where the ceed one year, 6d.; where the period exceeds one year, for 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 £100 or part thereof 3d.

Insurance-Whereby any insurance narine insurance—Whereby any insurance made upon any ship or vessel, or upon any goods, merchandise, or other property on loard of any ship or vessel, or upon the freight thereof—For every £100 and for every fractional part of £100,

(2) In any other case (for voyage), 3d., (for time) not exceeding 6 months, 3d. Exceeding six months, 6d., against accident

from sickness or personal injury, 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 premium or 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 2/6 per centum, 1d; (11)

In any other case—3d.

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/-

not exceeding 250, or any periodeal 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-

Note-The stamp on a declaration if adhesive, may be cancelled by a JP, or by other authorised person before

Receipt given for or upon payment of money amounting to one pound or upwards, but less than £25—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-

Appraisements—Where the amount does not exceed £100—5/-; exceeds £100 and does not exceed £200—10/-; Exceeds £200 and does not exceed £500—15/-; exceeds £500—£1

Advertising Foardings, 9d per sq yard النسورة المساورة

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

A Power of Attorney executed by a person on active service in the Naval or Military forces of the Commonwealth or other naval or military forces of His Majesty, or in training for each service exempt Charter Party 2/6

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

Declaration (Statutory on Affidavit)-1/

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/-.

LICENCES

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

Auction (sell by), finit £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of

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 tonnage 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. If carrier takes passengers as well as goods the rate os 20/- per wheel.

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

Coxswains, 5/; masters, 19/Dairies, from 5/- to 20/- per annum, according to the number of cows kept; butter making only

Dancing saloons, 20/- per annum

Dogs. males, 7/6: females, 10/-Employment brokers, £5

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 rear, 5/- if taken out after 80th June Gallon License, £15

Game Act—(a) To take or kill kangaroos for food purposes only, free; (b)
to take or kill marsuplais 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 marsuplals. £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 Gutha, on the Wongan Hills-Mullewa Railway Line, over 11 lbs. 1/; from 12 ozs to Line, over 18 IDS, 1/; from 12 OZS to 13 IDS, 9d; under 12 OZS, 3d. Grey kangaroo skins taken North of a line following railway from Dongarra to Mingenew, thence to railway siding at Mingenew, thence to railway siding at Gutha, on the Wongan Hillis-Mulleva Railway Lines, 2d; red kangaroo, 2d; brush or brush kangaroos, 2d; others, excapt those taken within the Kimberlev Div. as defined in "The Land Act 1898," 1d. Hospitals (private), 16/- per annum Hotel, 225

Employment of natives, general permit, Grey kangaroo skins taken North of £2 per annum; single permit, 5/-p.a, line following railway from Dongarra line following railway from Dongarra to Mingenew, and thence to railway siding at Gutha, on the Wongan Hills-Mullewa Railway Line, must be for-Mullewa Rallway 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 eklins were taken North of a line fol-lowing rallway line from Dongarra to Mingenew, and thence to the rallway siding at Gutha, on the Wongan Hilla-Mullews Railway Line.

Mullews Rallway Line.
Any grey kangaroo akins 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 rallway line from Dongarra to Mingenew, and thence to
the rallway 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 month; zone 2, norse 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

Catalogues

Within 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 zines printed in Australia, for each magazine—id per 3 oz (b) Magazines printed outside Australia—Printed pa-pers rate applies To all other places— Printed papers rate applies

Newsaners

(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 11d, 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, 13d per 16 oz; Via America 1d per 4 oz Other places in British Empire-1d per

United States of America -- Each news-

paper, 1d per 4 oz All other places-1d per 2 oz

Parcele

Within the State—to places within 30 miles radius of the office of posting: 6d. for first lb., and 3d. each additional lb. up to 11lb.

Within the State—to other places (those outside 30 miles radius), 9d. for first lb., and 3d. each additional lb. up to 11lb. Interstate—to 8 Australia, Central and North Australia, 1/- for first lb., and 6d. each additional lb up to 11lb.

Kangaroos (license under Game Act to Pearling—Registration fee for change of, Shoeblacks, 5/- per annum or additionar place of, business or 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 iteamer, 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 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; 2.007d 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 \$\epsilon\$ in the £, namely on £8672. 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

lb., and 9d. each additional lb. up to 11lb. Papua, New Zealand and Fill. 8d. for first lb.

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

and 6d. each additional lb. up to 11lb.

Registered Letters.

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

Money Orders

Rates of Commission on Money Orders.

Commonwealth-6d for each 25 or fraction thereof New Zealand-Sd for each £1 or frac-

tion thereof with a minimum of 64 Fift, Papus & Mandated Territories—
3d for each £1 or fraction thereof
with a minimum of 6d

United Kingdom, British Possessions & Foreign Countries 4d. for each f 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 couversion rate ruling 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 is addition to the ordinary commission

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