

wealth or other naval or military forces of His Majesty, or in training for each service exempt
Charter Party 2/0

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 is adhesive, may be cancelled by a JI'

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 instrument, if original duly 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 upwards, but not exceeding £100—3d; exceeding £100, for every £100, and for every fraction of £100—3d

Scrap Certificates, scrip, or other document—1d

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

LICENCES

Analysts (Public), 25/6/- on registration
Auction (sell by), £5 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of 2/1/-

Australian Wine License, £5
Australian Wine & Beer, £10
Billiard Table, £10

Bill Posters, 7/6 per month, or 24 per annum

Boats & boatmen, from 10/- to 20/-, regulated by tonnage of boats
Boarding house, up to 20 persons—10/-; over 20, 21

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

Cattle (to shoot wild), £2 per annum
Chimney sweeps, 10/- per annum
Coxswains, 5/-; masters, 10/-
Dairies, from 5/- to 20/- per annum, according to the number of cows kept; butter making only, free

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 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 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, 25 per annum; (e) to sell native game other than marsupials, £1 per annum

Opossum skins, 1/6; grey kangaroo skins taken South of a line following railway from Dongarra to Mingenev, and thence to railway siding at Gutha, on the Wongan Hills-Mullewa Railway Line, over 1½ lbs, 1/-; from 12 ozs to 1½ lbs, 9d; under 12 ozs, 2d. Grey kangaroo skins taken North of a line following railway from Dongarra to Mingenev, 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 District as defined in "The Land Act 1895," 1d.

Grey kangaroo skins taken North of line following railway from Dongarra to Mingenev, and thence to railway

siding at Gutha, on the Wongan Hills-Mullewa Railway Line, must be forwarded 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 following railway line from Dongarra to Mingenev, and thence to the railway siding at Gutha, 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 the royalty will be charged the royalty as prescribed for grey kangaroo skins taken South of a line following the railway line from Dongarra to Mingenev, 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, £5 per annum

Hospitals (private), 10/- per annum
Hotel, £25

Kangaroos (license under Game Act to take), free

Land & Estate Agents, £5 per annum

Lodging Houses, Apartment Houses 10/- & 3/-

Marine Collectors, 5/-

Marine Store License, City of Perth, £3.

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. 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

Noxious trades, marine store, £3, tanneries, £3, fish shops, 40/- City of Perth

Packet license, £10 per annum

Pearl dealers, general, £50; Sharks Bay (general), £20 (limited), £5.

Pearl divers, 6/8 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 license, 5/- for 3 months

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

Pearling—Beach Combers, 24 per annum;

shell buyers, 23 per annum; pearl

cleaners, 25 per annum

Pearl Ship Licence (transfer of): 10/- per annum

Pearl Ship's registration fee for employment under exclusive or general license, 5/- per annum

Piggeries, 10/- per annum

Piggeries (City), £5 per annum

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, 27s; (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 license, see Pearl Ship License

Ship (Pearl) License £10 per annum per boat

Hand Pump Ship, £4 per annum

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

Shoeblocks, 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, 3/6

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 persons employed

Wayside house license, £15

INCOME TAX.

The rates of Income Tax in the £ 2 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/- chargeable, namely on £8872. 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 AND MONEY ORDERS

Letters.
Within the Commonwealth & to all places in the British Empire, 2d. per ounce; to all other places, 3d. for first oz & 2d. each additional
Aerial Mail 3d per ½ oz, in addition to ordinary rate of postage.

Letter Cards

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

Post Cards

Within the Commonwealth and to all places in the British Empire—Single 1½d., reply 1½d. each half. To all other places—Single 2d., reply 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, Periodicals & Newspapers not registered at GPO for transmission as such)

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 & Fiji—1d per 2 oz To all other places—Parcels rates apply

Books

Within the Commonwealth—(a) Books printed in Australia if regd for transmission through post as a book, 1d. for 6oz, otherwise 1d. for 4oz

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) Magazines printed in Australia for each magazine—1d per 8 oz (b) Magazines printed outside Australia—Printed papers rate applies To all other places—Printed papers rate applies

Newspapers

(Registered Newspapers printed in Aust) Commonwealth, New Zealand, & Fiji—Each newspaper 1d. per 6 ozs

United Kingdom by all sea route—1d. per 6 ozs
Other places in British Empire—1d per 4 oz

United States of America—1d. per 2 ozs
All other places—1d per 2 oz

Parcels

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 S Australia, Central and North Australia, 1/- for first lb. and 6d. each additional lb. up to 11lb.

Interstate—to Victoria, N.S. Wales, Queensland, Federal Capital Territory, Norfolk Island and Lord Howe Island, 1/3 for first lb. and 9d. each additional lb. up to 11lb.

Papua, New Zealand and Fiji, 8d. for first lb. and 6d. each additional lb. up to 11lb.

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 fraction thereof

New Zealand—3d for each £1 or fraction 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 £1 & up to £5, 8d. each additional £1 or fraction thereof—with a minimum of 9d.

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

Note:—In the case of United States of America and Canada payment is made in dollars and cents at the conversion 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 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/-, 1½d.; 3/6, 1½d.; 4/-, 1½d.; 4/6, 1½d.; 5/-, 1½d.; 5/6, 2d.; 6/-, 2d.; 7/6, 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

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 on 25 words and under, 8d; 25 to 50, 11d; 50 to 100, 1/9; each additional 50, 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

To London, 2/- per word, deferred 1/- per word; daily letter cablegrams (min 20 words), 15/-, and 9d. each additional word.

Week End Cable Letters (minimum 20 words), 12/6, each additional word, 7½d

To Europe, 2/6; Bulgaria, Crete, Denmark, Italy, Portugal, 2/0; deferred, 1/3½; France, 2/7; others in Europe, 2/6; deferred, half these rates; Aden, 2/6; Hong Kong, 2/0; India, 2/6; Japan, 3/6; Singapore, 2/0; Egypt, 3/6 to 3/6; Capetown, 2/8

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

To United Kingdom via Beam Wireless Ordinary rate, 1/8 per word, urgent rate, 5/-, per word; deferred, 10d. per word; daily letter telegram, 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. per 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 10 words, in addition to the money order commission

*Remitter required to advise payee by wire

Telegrams are accepted for transmission at the principal offices. Rate, 30 words, 1/3, and ½d. each additional word.

Week-end Cable Letters

(Liable to suspension from time to time)

Week-end cable letters may be exchanged 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 Monday. 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.