

# STAMP DUTIES

OFFICE, TREASURY, BARRACK ST, PERTH.

Agreement of the value of £5 & upwards. Exemptions—Agreement or memorandum, the matter whereof is not of the value of £5—2/6

Agreement under seal—10/-

Articles of Clerkship—Exempt

Articles of Apprenticeship—Exempt

Admission to act as a barrister or general practitioner in the Supreme Court—£10

Award, whether under hand only, or under hand and seal—Where the amount or value of the matter in dispute does not exceed £100, 10/-; & exceeds £100 & does not exceed £200, £1; exceeds £200 & does not exceed £500, £1/10/-; exceeds £500 & does not exceed £1000, £2; exceeds £1000, & in any case not above provided for, £2/10/-; Exemption—Award made in any matter in which His Majesty is a party

Betting Ticket—If issued by bookmaker within enclosure of a metropolitan racecourse, 3d.; if issued elsewhere within the grounds of a racecourse, 1d.

Bill of Exchange or note, cheque or order, payable on demand

Bill of Exchange, payable otherwise than on demand, where amount does not exceed £50, 1/-; exceeds £50 and does not exceed £100, 2/-; for every additional £50 & also for any fractional part of £50—1/-. One bill only out of a set need be stamped

Bills of Lading for any goods—1/-; receipt of master or mate, coastwise, taken in lieu of bill of lading; for goods not exceeding half a ton weight or measurement—3d.; for goods exceeding half a ton—6d; exceeding one ton—1/-

Bills of Sale, absolute. See Conveyance on Sale

Bill of Sale by way of security. See Mortgage

Bond for Administration of estate of a deceased person—10/-; Exemption—Where the estate to be administered does not exceed £100 in value

Bond granting annuity charge—(1) for definite period—Mortgage duty (2) for term of life, etc., for every £5 and part of £5—2/6 (3) Collateral to (2) for every £5 and part of £5—6d (4) For deferred life annuity for every £5 and part of £5—6d

Cheque or Order, payable on demand—2d.

Conveyance or Transfer on Sale of any Property (except any scrip or shares of any incorporated mining company carrying on business of mining within the State, or of the War Munitions Supply Co of WA, or of any building society), where the amount or value of the consideration for the sale (a) does not exceed £25, 5/-; (b) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration—5/-

Conveyance on Sale or Transfer of Mining Scrip, 1d.

Land Transfer—Under "The Transfer of Land Act 1898"—(a) does not exceed £25, 5/-; (b) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration, 5/-

Transfer on sale of share of Western Munitions Supply Company of Western Australia Ltd, or of any Building Society—One per cent, of value of share, minimum duty, 1d

Transfer of shares in Co-op & Provident Societies, for every £5 & part of £5 of the consideration 1/-

Conveyance or Transfer of any kind not hereinbefore described, & not being a settlement or deed of gift, 10/-

Deed of Assignment under Bankruptcy Act Amendment Act 1898—£1

Deeds of any kind whatever, not otherwise charged with duty—10/-

Guarantee of any kind not otherwise described, ad valorem mortgage duty

Company—Memorandum & Articles of Association, each £1

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

Lease of Lands or Tenements, on payment of rent, but no premium, for every £50 & part of £50 of average annual rent—(a) lease of 1 year or under, 2/6 (b) lease exceeding one year to three years, 5/- (c) lease exceeding three years, 7/6; (d) lease for indefinite term, 5/- Lease on payment of premium, but no rent—conveyance duty on the premium; 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 hereinbefore 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, 2/8; exceeding £100, & not exceeding £150, 3/6; exceeding £150, & not exceeding £200, 5/-; exceeding £200, & not exceeding £250, 6/3; exceeding £250, & not exceeding £300, 7/6. And for every subsequent £100 or fraction—2/6

(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 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/- only

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 the 1st March, 1915, for the sole purpose of securing payment of money advanced for investment in War or Peace Loan Bonds or Stock

(1) Any discharge of a mortgage of land under the transfer of Land Act 1893, executed for the purpose of enabling a substituted mortgage to be registered after the registration in priority thereof of a mortgage to be Agricultural Bank of Western Australia

(8) Any substituted mortgage intended to be so registered as aforesaid

Notarial act of any kind whatsoever (except 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 damage by fire, not exceeding £100—6d

For every £100 or fractional part thereof of 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 £100 or part thereof 3d.

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

(1) If the premium does not exceed 2/6 per cent., 1d.

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

from sickness or personal injury, for every £100, and for every fractional part of £100 to be insured—3d; against Employers' Liability Act, the Workers' Compensation Act, or at common law, for every 10/- of premium or fractional portion thereof—1d; but not to exceed 1/-; not otherwise specified; for every £100 or fractional part of £100 to be 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 share, where made for the receipts 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 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 meeting.

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 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 Instrument, 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 £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

Scrip 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), £5/5/- 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 £1/-

Australian Wine License, £5

Australian Wine & Beer, £10

Billiard Table, £10

Bill Posters, 7/6 per month, or £4 per annum

Boats & hostmen, from 10/- to 20/-, regulated by tonnage of boats

Boarding house, up to 20 persons—10/-; over 20, £1

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

Cattle (to shoot wild), £2 per annum

Chimney sweeps, 10/- per annum

Coxswains, 5/-; masters, 10/-

Cadres, 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, 25

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, £1 per annum

Opossum skins, 1/6; grey kangaroo skins taken South of a line following railway from Dongarra to Mingenew, 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, 3d. Grey kangaroo skins taken North of a line following railway from Dongarra to Mingenew, and 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 1892" 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 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 Mingenew, 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 royalty will be charged the royalty as prescribed for grey kangaroo 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 50/- 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/- & £1

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, 7/8

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

Motor wagons & vans—Not exceeding 30 P.L.V., £5; rising on a graduated scale, viz. Horse Power plus weight of Vehicle included, 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 name, additional place of business, licensed pearl dealer, 5/- per annum

Pearling—Beach Combers, £4 per annum; shell buyers, £3 per annum; pearl cleaners, £5 per annum

Pearl Ship Licence (transfer of): 10/- 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

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 £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 license, see Pearl ship licence

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

Slaughterhouses, 10/- per annum

Slaughter Houses (City), £5 per annum

Pawnbrokers, £10 per annum

Pearling boat, £10 per annum

Split 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 2/6 to 50/-, according to number of persons 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 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