

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/.

(5) Of any other kind whatsoever—10/.

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 authorized person before whom made

Declaration of Trust of any property (other than by a will)—10/.

Duplicate or Counterpart of an instrument, if originally duly stamped—same duty as original, but maximum 5/.

LICENCES

Analysis (Public), £R/5/- on registration

Auction (sell by), £10 to £25 per annum each, according to locality. A licensed auctioneer may sell by deputy, for seven days, on payment of 5/.

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, £1

Carts & Carriages 7/6 per wheel, plus carriers license, 10/- per wheel. If carrier takes passengers as well as goods the rate of 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, 25

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, £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 Gutta, on the Wongan Hills-Mullewa Railway Line, over 15 lbs, 1/-; from 12 ozs to 15 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 Gutta, on the Wongan Hills-Mullewa Railway Line, 2d; red kangaroo, 2d; brush or brush kangaroos, 2d; other 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 Gutta, 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 Gutta, 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 Gutta

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/- & £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, 7/6

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.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

Receipt given for or upon payment of money amounting to one pound or upwards, but less than £25—1d; amounting to £25—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

Pearling—Beach Combers, 24 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 licence: (a) For any house or premises situated within a municipality; (1) if the annual value of the house or premises does not exceed £500, £50; (1) if the annual value of the house or premises exceeds £500, 2/5; if the house or premises exceeds £1000, £100; (b) For any house or premises not situated within a municipality;

(1) if the annual value of the house or premises does not exceed £200, £40; (1) 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

Ship (Pearl) Licence £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 G.P.O.; £20 elsewhere

Stallholders, 20/- to 50/- per month
Steamer, vessel or boat over 15 tons for hire, or beta 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 £2672. 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 1/2 oz. In addition to ordinary rate of postage. Australian arial services only

Letter Cards

Within the Commonwealth and to all places in the British Empire—2d. To all other places—3d.

Post Cards

Within the Commonwealth and to all places in the British Empire—1 1/2d. To all other places—2d., 1 1/2d. reply 1 1/2d. 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 and Fiji—1d per 2 oz. To all other places—Parcels rates apply

Books

Within the Commonwealth, books wholly set up and printed in Australia and registered at the G.P.O. for transmission as such 1d per 60z or part of 60z; other works, 1d per 40z or part of 40z to New Zealand and the islands annexed thereto, Fiji, New Hebrides and the Solomon Islands (British Protectorate), United Kingdom and Irish Free State and other places in the British Empire, 1d per 40z or part of 40z. All other places, 1d per 20z or part of 20z. The following articles shall not be eligible for transmission at the book rate of postage.—Account books, albums with or without photographs or pictures, catalogues and all publications issued in book form for the purpose of advertisement, diaries, directories, guide books, journals of fashion, music (bound or loose), pamphlets, pocket books, programmes of competitions, prospectuses, reports of companies, and other business concerns or institutions, &c., stationery of all kinds bound in book form, time tables, and generally all matter coming under the head of "printed papers," "commercial papers," or "merchandise."

Catalogues

Within the British Empire—(a) Catalogues wholly set up and printed in Australia—1d. per 40z, 1d. per 20z elsewhere

Magazines

1. For delivery within the Commonwealth—(a) Magazines, reviews, and other similar publications, wholly set up and printed in Australia, at intervals not exceeding three months and registered at G.P.O. for transmission as such: 1d for 60z or part of 60z; (b) Magazines, reviews, and other similar publications (including newspapers) wholly set up and printed in Australia for H. Wise & Co. Ltd., by Hopkin, Colker, Ltd. Sydney.

papers), not wholly set up and printed in Australia, within the Commonwealth and British Empire, 1d per 40z, other places 1d per 20z.

2. For delivery in New Zealand and the islands annexed thereto (as enumerated under "Letters," Fiji, New Hebrides, or Solomon Islands (British Protectorate), 1d per 40z; other parts, 1d per 20z.

3. For delivery in other places, 1d per 20z or part of 20z.

Hansard—That is, reports of Parliamentary debates printed and published by the authority of the Commonwealth or of a State, 1d per 120z or part of 120z.

Newspapers.

If printed within the Commonwealth—Within the Commonwealth, Fiji, New Zealand and Islands, and Papua, every 60z or fraction thereof, 1d & 5/16; United Kingdom—not exceeding 40z, 1d; every additional 40z, 1d.

For transmission wholly by sea, 60z or fraction thereof, 1d; for transmission via America, 1d per 40z.

U.S.A.—1d per 20z.

Elsewhere beyond the Commonwealth, for every 20z or fraction thereof, 1d.

Newspapers printed outside the Commonwealth, but posted within the Commonwealth to any destination, Printed paper rates apply.

Parcel Post.

Within the Commonwealth—Within a 30-mile radius of the place at which the parcel is posted, 6d will be charged for the first pound, and 3d for each additional pound up to 5 lbs; 4 & 5/16; 1/3; 6, 7 & 8/16; 1/8; 9, 10 & 11/16; 1/9. For parcels addressed to other places within Western Australia, 9d will be charged for the first pound, and 3d for each additional pound up to 3 lbs; 4 & 5/16; 2/-; 9, 10 & 11/16; 2/3. For parcels posted to Victoria, Queensland and Tasmania, the charge will be 1/- for the first pound, and 6d for each additional pound up to 3 lbs; 4 & 5/16; 2/6; 6, 7 & 8/16; 3/8; 6, 10, 11/16; 5/8. For parcels posted to New South Wales and South Australia and other places within the Commonwealth, 1/3 for the first pound and 9d for each additional pound up to 3 lbs; 4 & 5/16; 3/6; 6, 7 & 8/16; 5/-; 9, 10 & 11/16; 7/8.

NOTE.—The rates for New South Wales, etc., also apply to parcels addressed to Papua, the Territory of New Guinea, and the following islands in the Pacific, viz, Bismarck Archipelago (New Britain, New Ireland, New Hanover, Admiralty Islands, etc.), Bougainville and Buka.

United Kingdom—All sea route, 1 lb, 1/-; every additional 1 lb, 6d. (11 lb. limit).

Canada—First 1 lb, 1/-; each additional 1 lb, 6d. up to 11 lb. Size limit same as United Kingdom.

Union of South Africa, Cape Colony, Natal, Orange Free State, & Transvaal—9d. per lb. up to 11 lb. Size limit same as United Kingdom.

Hong Kong—1/- lb., and 6d. every additional lb.

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

Money Orders
Rates of Commission on Money Orders.
Throughout the Commonwealth, not exceeding £5, 6d.; above £5, but not exceeding £10, 1/-; each succeeding

£5 or portion thereof, 6d.; New Zealand and Fiji, 3d. for each £1 or fraction thereof, with a minimum of 6d.

Papua, Rabaul, Naru and New Caledonia, 3d. for each £1 or fraction thereof, with a minimum of 6d.

Orders payable in United Kingdom, other British Possessions & Foreign countries, 4/- for each £1 or fraction thereof for the first £6, and 3d. for each additional £ or fraction thereof, with a minimum of 9d., plus current rate of exchange.

Gilbert & Ellice Islands, North Borneo, Solomon Islands & Tonga—4d. for each £1 or fraction of £1 up to £6; each additional £1, 3d. with a minimum of 9d.

Postal Notes for sums from 1/- up to 20/-, payable within the Commonwealth, and the Territories of Papua and New Guinea may be purchased at nominal fees.

Telegraphic Money Orders now exchangeable with United Kingdom & countries throughout United Kingdom & New Zealand & Fiji.

Remitter required to pay Notification Fee for advising Payee.

Telegraphic.

All telegraph offices are notified as such in the Towns portion of the Directory.

Rates—Central and suburban (15 miles additional word, 1d. Beyond the 15 mile radius, 16 words and under, 9d.; each additional word, 1d. Sunday, Christmas Day and Good Friday, and between 8 p.m. and 9 a.m., double rates. Press messages for publication, 25 words and under, 8d.; 26 to 50, 1d.; 51, 100, 1/0; each additional 50, 8d.; Interstate, double rates.

Interstate, 16 words, 1/4; each additional word after 16 words, 1d.; Sunday, Christmas Day and Good Friday, and between 8 p.m. and 9 a.m., 16 words, 2/8; each additional word, 2d.

Urgent Telegrams, double ordinary rates.

To New Zealand, 4 1/2d. per word.

To London, 2/- per word, Beam 1/8.

To Europe, 2/6 (with few exceptions): Aden, 2/5; Hong Kong, 2/6; India, 2/6; Japan, 3/5; Singapore, 2/6; Capetown, 1/8.

Charge to Egypt, 1st region, Alexandria, Cairo, Suez, Port Said, Port Tewfik and other offices, via Cable 2/6, Beam, 2/7 1/2.

2nd region (Upr Egypt), via Cable 2/8, Beam 2/9.

3rd region (Sudan), via Cable 2/6, Beam 2/7 1/2.

4th region (Jamaica), 4/1, via Beam 3/3 1/2; California, 2/4, Beam 2/1 1/2; New York, Cable & Beam, 2/5 each 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. Remitter required to advise payee by telegram and in addition pay for official telegraph advice, as well as the money order commission.

Lettergrams are accepted for transmission at Perth, Fremantle, Kalgoorlie and St. George's only; must be posted or telephoned from other offices. Rate is 30 words 1/8, and 1/2d. every additional word.

Lettergrams to N.Z.—These will be delivered in Australia and N.Z. by the morning's post; the charge will be 20 words for 3/-, and 2d. for each extra word.