

## Licences

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

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

Australian Wine License, £5

Australian Wine & Beer, £10

Billiard Table, £10

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

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

Carts & Carriages, Sulkeys, 15/-; Buggy (4 wheels), 30/-; Carts, weight plus load, 1/- per cwt, with a minimum of 15/-.

Carriers' License—An additional 10/- per wheel. Passenger Vehicle License—An additional 10/- per wheel.

Hand Carts, 2/6. Trotting Spiders, 5/-

Cattle (to shoot wild), £2 per annum

Chimney sweeps, 10/- per annum

Coxswains, 5/-; masters, 10/-

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, 2/8 to 50/-, according to number employed; Asiatic, 2/8 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

Opussum 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, 1/2 lb or over, 4½d, under ½ lb 1½d.

Grey kangaroo skins taken North of the line following railway from Dongarra to Mingenev, and thence to railway siding at Gutha, on the Wongan Hills—Mullewa Railway Line, 1d; Brush or red kangaroo skins, 1d. Others (except those taken within the Kimberley Division, as defined in "The Land Act, 1898"), ½d

Goats, 6/- per annum

Gun (to possess), 5/8 per annum; 1/- per annum renewals

Hawkers, Zone 1, Stall 50/- per month; zone 2, horse and cart, any kind of merchandise, 10/- per month, or 20/- 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

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 waggon & vans—Not exceeding 30 P.L.W., £5; rising on a graduated scale, viz. Horse Power plus weight of Vehicle unladen, plus load

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

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/- per annum

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, 25 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 Licence, see Pearl ship licence

Ship Engine Boats (Pearl), License £10 per annum per boat

Hand Pump Ship, £4 per annum or as fixed by the Minister from time to time

"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

Slaughterhouses (City), £5 per annum

Pawnbrokers, £10 per annum

Pearling Engine 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 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 3/6 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 20% rebate; companies 1/3, plus 15 per cent super tax

Financial Emergency Tax ranges from 4d to 8d in £, persons with dependent earning under £5/12/- and person without dependant earning under £78 p a exempt

Hospital Contribution, person under £52 or over, 1½d in £1

## Postal, Telegraphic and Money Order

Letters

Within the Commonwealth & to all places in the British Empire, New Hebrides, Banks & Torres Islands, 2d per ounce; to all other places, 3d for first ounce & 2d, each additional

Aerial Mail 3d per ½oz, in addition to ordinary rate of postage. Australian aerial 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—1½d. reply 1½d. each half. To all other places, single 2d., reply 2d. each half.

Commercial Papers

Within the Commonwealth, New Zealand and 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 G.P.O. 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 certain other places small packet rates apply, 2½d for each 2 oz, minimum 6d.

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 6ozs or part of 6ozs. To all other places printed paper rates apply.

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 4ozs, 1d. per 2ozs elsewhere

Magazines

1. For delivery within the Commonwealth—(a) Magazines, reviews, and other similar publications, wholly set up and printed in Australia, at inter-

vals not exceeding three months and registered at G.P.O. for transmission as such: 1d for 6oz or part of 6oz; (b) Magazines, reviews, and other similar publications (including newspapers), not wholly set up and printed in Australia, within the Commonwealth and British Empire, 1d per 4ozs, other places 1d per 2ozs.

Hansard—That is, reports of Parliamentary debates published by the authority of the Commonwealth or of a State, 1d per 12ozs or part of 12ozs.

Newspapers.

If printed within the Commonwealth and registered at the G.P.O. for transmission as such—Within the Commonwealth, Fiji, New Zealand and Islands, and Papua, every 6ozs or fraction thereof, 1d.

United Kingdom, via France or America—Not exceeding 4ozs, 1d.; every additional 4ozs, 1d.

For transmission wholly by sea, 6ozs or fraction thereof, 1d. To all other places printed paper rates apply.

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 3lbs; 4 & 5lbs, 1/3; 6, 7 & 8lbs, 1/6; 9, 10 & 11lbs, 1/8. 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 3lbs; 4 & 5lbs, 1/6; 6, 7 & 8lbs, 2/3. For parcels posted to South Australia & New Central Australia, the charge will be 1/- for the first pound, and 6d for each additional pound up to 3 lbs; 4 & 5 lbs, 2/6; 6, 7 & 8 lbs, 3/6; 9, 10 & 11 lbs, 5/-. For parcels posted to New South Wales, Victoria, Tasmania, Federal Capital Territory and Queensland, the charge will be 1/3 for the first pound and 9d for each additional pound up to 3 lbs; 4 & 5 lbs, 3/6; 6, 7 & 8 lbs, 5/-; 9, 10, & 11 lbs, 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 Hebrides, Admiralty Islands, etc.), Bougainville and Buka.

United Kingdom—All sea route, 1 lb., 1/4; every additional 1 lb, 6d. (1 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, Cape of Good Hope, 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 Cwealth, 6d. for each £5 or fraction thereof.

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

Orders payable in Fiji, 3d. for each £1 or fraction of £1 with minimum of 6d., plus current rate of exchange.

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

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

Money Orders may be forwarded by Air Mail upon payment of the Relative Air Mail Fee at time of application for the forwarding of the Official Advice.

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

Remitter required to pay Notification Fee for advising Payee.

Telegraph Money Orders payable in countries other than United Kingdom, New Zealand, Fiji & New Guinea are transmitted to London, and forwarded from there by post. The Remitter is not required to pay notification fees on Foreign Telegraph Money Orders.

Telegraphic.

Rates—Central and suburban (15 miles radius), 14 words and under, 9d.; each additional word, 1d. Beyond the 15 mile radius, 14 words and under, 1/-; each additional word, 1d. Press messages for publication within the State of Queensland, 25 words and under, 8d.; 26 to 50, 11d.; 51 to 100, 1/9; each additional 50, 5d.; Interstate, double these rates.

Interstate Telegrams, 14 words 1/-; each additional word after 14 words, 1d.

Urgent Telegrams, double ordinary rates. To New Zealand, 4½d. per word.

To anywhere within the British Empire (Beam or Cable)—Full rate, 1/3 per word; code, 10d.; deferred, 7½d.; D.L.T., 5d. (Minimum, 10/5), G.L.T. (Greetings), 13 words for 5/-

Europe—Germany: Full rate Beam, 2/1; Cable, 2/6. France: 2/0½, 2/7. Italy: 2/1½, 2/6½. Norway: 2/1½, 2/6.