

(A 1)

**Schedule of Taxes, Duties, Fees, and all other Sources of Revenue, Specified under the Respective Laws or Authorities under which they are Levied.**

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.	
<b>LIGHT DUES.</b>		
All ships which enter the waters of the Colony except British and Foreign Ships of War, shall pay the following dues, viz., two cents per ton.	} Section 32 of Ordinance 10 of 1899, Table P.	
All River Steamers, which enter the waters of the Colony by day or by night, shall pay five-sixths of a cent per ton.		
<b>LICENCES AND INTERNAL REVENUE NOT OTHERWISE SPECIFIED.</b>		
ARMS,—Licence to deal in,.....\$1,200 yearly.	} Ord. 2 of 1900, Sec. 10.	
"    for sporting purposes only,.....    10    "		
ASSESSED TAXES:—		
In the City of Victoria,.....13 per cent.	} Rating Ordinance No. 6 of 1901, Government Notifications Nos. 109 of 1902, 591 of 1905, 378 of 1907, 208 of 1909, 236 of 1910, 178, 295, 405 and 558 of 1915.	
In that portion of the Hill District bounded on the North, South and West by the 700-foot contour, and on the East by a line drawn North and South passing through the Wanchai Gap; and in such other portion of the Hill District as may be hereafter, by order of the Governor, notified in the <i>Gazette</i> ,.....13    "		
In the remaining portion of the Hill District and in Quarry Bay and Sai Wan Terrace,.....8 $\frac{3}{4}$ "		
On Inland Lots Nos. 2039, 1698, 1484, 1690, 1460, 2067, 2066, 1927, 1926 and 2065 and in Yaumati, Mongkoktsui, Kowloon Point, Hunghom, Hunghom West, Taikoktsui, Kowloon City Road and part of Hok Un,.....13    "		
On Inland Lot No. 1947 and in Tung Lo Wan, Whitefield, Shaukiwan East and West, Po Kau Wat, Tsing Shui Ma Tau, part of Sai Wan Ho, Shaukiwan Road, as far as Inland Lot No. 1620, and in Fuk Tsun Heung,.....12 $\frac{1}{2}$ "		
In the other part of Hok Un,.....11 $\frac{1}{2}$ "		
In the remaining portion of Shaukiwan Road, and on Shaukiwan Marine Lots Nos. 1 to 10 and Shaukiwan Inland Lot No. 408,.....10 $\frac{3}{4}$ "		
In San Tsun or Tai Hang, Causeway Bay outside the city boundary, and in Sham Shui Po,.....10 $\frac{1}{2}$ "		
On Inland Lots Nos. 1837, 1946, 1911, 1969, and 2060,.....10 $\frac{1}{2}$ "		
In To Kwa Wan,.....9 $\frac{3}{4}$ "		
In Aberdeen, Wong-nei-chong, Kwat Chun Lung, Ma Tau Wei, and Kowloon City,.....9    "		
In any other place and on Quarries, .. 7    "		
The Rates are payable quarterly in advance within the first month of each quarter. These Rates are chargeable on, and recoverable from, the owners of the tenements in respect of which the above assessments have been made.		
SPECIAL WAR RATE,.....7 per cent.		Ord. No. 18 of 1917.
AUCTIONEERS' LICENCES,.....\$600 yearly.		} Ord. 8 of 1887 & Govt. Notns. Nos. 633 of 1902 & 389 of 1909.
BILLIARD TABLE AND BOWLING ALLEY LICENCES,.....100    "		
BOARDING-HOUSE LICENCES,.....25    "	Ordinance 10 of 1899.	
BOAT LICENCES:—		
Licence Books for all boats, *.....\$1 each.		
<b>I.—Passenger Boats.</b>		
For boats in class A, \$3 for each 10 feet or part of 10 feet in length, with a minimum fee of \$3, and a maximum fee of \$15.		
For boats in class B, \$2 for each 10 feet or part of 10 feet in length, with a minimum fee of \$2, and a maximum fee of \$10.		
<b>II.—Lighters, Cargo and Water Boats.</b>		
Under 100 piculs,.....\$ 6	} Ordinance 10 of 1899, Sec. 39, and Schedule of Ordinance, Table U.	
From 100 to 200 piculs,.....10		
"    200 to 300    ".....14		
"    300 to 400    ".....18		
"    400 to 500    ".....22		
"    500 to 600    ".....26		
"    600 to 700    ".....30		
"    700 to 800    ".....34		
"    800 to 900    ".....38		
"    900 to 1,000    ".....42		
"    1,000 to 2,000    ".....46		
"    2,000 to 3,000    ".....50		
"    3,000 to 4,000    ".....54		
"    4,000 to 5,000    ".....58		
"    5,000 to 6,000    ".....62		
"    6,000 to 7,000    ".....66		
"    7,000 to 8,000    ".....70		
"    8,000 to 9,000    ".....74		
"    9,000 to 10,000    ".....78		
Over 10,000 piculs,.....82	Govt. Notifications No. 122 of 1912, and No. 202 of 1913.	
<b>N.B.—A Cargo Boat exceeding 2,000 piculs shall be deemed to be a "Lighter".</b>		

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.

## LICENCES, &amp;c.—Continued.

## III.—Fish Drying and other vessels used as Hulks.

Under	100 piculs,	.....	\$ 3
From	100 to 200 piculs,	.....	4
"	200 to 300 "	.....	5
"	300 to 400 "	.....	6
"	400 to 500 "	.....	7
"	500 to 600 "	.....	8
"	600 to 700 "	.....	9
"	700 to 800 "	.....	10
"	800 to 900 "	.....	11
"	900 to 1,000 "	.....	12
"	1,000 to 2,000 "	.....	15
"	2,000 to 3,000 "	.....	18
"	3,000 to 4,000 "	.....	21
"	4,000 to 5,000 "	.....	24
"	5,000 to 6,000 "	.....	27
"	6,000 to 7,000 "	.....	30
"	7,000 to 8,000 "	.....	33
"	8,000 to 9,000 "	.....	36
"	9,000 to 10,000 "	.....	39
Over	10,000 piculs,	.....	42

Ordinance 10 of 1899,  
Sec. 39, and Schedule  
of Ordinance, Table  
U. (Govt. Notifica-  
tions Nos. 122 of 1912  
and 202 of 1913.)

## IV.—All other Vessels of any description not licensed in Classes I, II, and III.

The licence fees to be charged shall be half those provided for Lighters, Cargo and Water Boats.

BREWERY LICENCES, yearly,.....\$400.00

Ordinance 9 of 1911.

## CARRIAGES, CHAIRS, &amp;c., LICENCES :—

For every Jinrickisha on Island of Hongkong, yearly,	72.00
For every Wheeled Vehicle in Kowloon and the New Territories, half-yearly,	12.00
For a Driver of a Motor Car, yearly,	10.00
For every Chair, half-yearly,	1.00
For every Driver or Bearer of a Vehicle or Chair,	0.30
For every Private Vehicle, yearly,	2.00
For every Public Wheeled Vehicle on Island of Hongkong, half-yearly,	18.00
For every Public Motor Car, yearly,	72.00
" " Heavy Motor Car, yearly,	120.00
" " Private Motor Car, yearly,	24.00
" " Motor Car Driver, yearly,	10.00
For every Motor Bicycle and Motor Tricycle, yearly,	12.00
" " " " " Driver, yearly,	5.00
For every Truck and Trolley, yearly,	10.00
For a duplicate Jinrickisha Licence,	1.00
" " Chair Licence,	0.25
" " Licence for a Bearer or Driver,	0.10

Ordinance 40 of 1912  
and Govt. Notification  
No. 141 of 1916.Govt. Notification No.  
167 of 1887.

## CHINESE BOARDING HOUSE LICENCES :—

Class I.—Chinese Hotels (Tsau Tim),	\$1,200.00
" II.—First Class Hak U,	200.00
" III.—Second Class Hak U,	100.00
" IV.—San Hak Chan ("Third Class"),	50.00
" V.—Ku Li Kum,	2.00
" VI.—Ku Kung Ngoi U,	2.00
" VII.—Hang Shun Kun,	10.00
On a Licence to transfer an existing Boarding House Licence from one person to another if the boarding house is in Classes I to IV the fee shall be	5.00
In other cases,	2.00
On a Licence to transfer a Boarding House Licence to other premises if the boarding house is in Classes I to IV the fee shall be	5.00
In other cases	2.00
On a Licence to add an additional floor to an existing boarding house if the boarding house is in Class I to IV the fee shall be	5.00
In other cases,	2.00
N.B.—The fee for a new licence with less than six months to run shall be half the full annual fee.	

Ordinance 30 of 1915,  
and Ordinance 23 of  
1917 and Govt. Noti-  
fication No. 464 of  
1917.

## CHINESE PASSENGER SHIP LICENCES :—

For every General or Ordinary Licence, Section 13,	\$15.00
For every Special Licence, Section 14,	15.00
For every Outport Licence, Section 12,	5.00

Ordinance 30 of 1915.

SPECIFICATION OF TAXES, DUTIES, &c.,	Act of Colonial Legislature or other Authority under which levied.	
<i>LICENCES, &amp;c.,—Continued.</i>		
CHINESE UNDERTAKERS' LICENCES, yearly, .....	20.00	Ordinance 8 of 1887, Section 6 and Govt. Notifications Nos. 633 of 1902 and 389 of 1909.
COMPANIES LOCAL REGISTERS LICENCES, ... 4 cents for every \$100 of the paid up capital.		Ordinance 58 of 1911, Section 35.
<b>DANGEROUS GOODS LICENCES :—</b>		
Acetone, .....	\$2 payable yearly in advance.	Govt. Notification No. 91 of 1912.
Bobbinite, .....	\$1 payable half-yearly in advance.	Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.
Calcium Carbide, .....	"	Govt. Notification No. 92 of 1912.
Chlorate Mixture, .....	"	Ordinance 1 of 1873, Govt. Notification No. 132 of 1911.
Chlorate of Potassium and other Chlorates, .....	\$2 payable yearly in advance.	Ordinance 1 of 1873.
Dissolved Acetylene, .....	\$1 payable half-yearly in advance.	Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.
Compressed Oxygen, .....	"	Ordinance 14 of 1901.
Detonators, .....	"	Govt. Notifications Nos. 357 of 1911 and 208 of 1912.
Dynamite, .....	"	Ordinance 14 of 1901.
Ether and Alcoholic (Liquids), .....	"	Ordinance 1 of 1873.
Fireworks (Manufacture), .....	\$10 payable yearly in advance.	Ordinance 34 of 1910, and Govt. Notifications Nos. 724 of 1902, 512 of 1909, 295 of 1910 and 135 of 1911.
Garage (Petrol), .....	\$2 payable half-yearly in advance.	Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.
Gunpowder (Manufacture), .....	\$25 payable yearly in advance.	Ordinance 14 of 1901.
Gunpowder (Storage), .....	\$1 payable half-yearly in advance.	Govt. Notifications Nos. 357 of 1911 and 208 of 1912.
Kerosene (in Godowns), .....	"	Ordinance 14 of 1901.
Kerosene (Ordinary), .....	"	Ordinance 1 of 1873.
Kerosene (New Territories), .....	\$2 payable yearly in advance.	Ordinance 34 of 1910, and Govt. Notifications Nos. 724 of 1902, 512 of 1909, 295 of 1910 and 135 of 1911.
Mixed Explosives, .....	\$1 payable half-yearly in advance.	Ordinance 1 of 1873, and Govt. Notifications Nos. 262 of 1909 and 272 of 1910.
Naphtha and Benzine, .....	"	Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.
Nitrobenzine or Oil of Mirbane, .....	"	Ordinance 1 of 1873.
Petroleum Fuel, .....	\$1 payable half-yearly in advance.	Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.
Petroleum in Bulk, .....	"	Ordinance 1 of 1873.
Phosphorus, .....	"	Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.
Picric Explosive, .....	"	Ordinance 1 of 1873.
Rackarock, .....	"	Ordinance 1 of 1873.
Rockets, .....	"	Ordinance 1 of 1873.
Sulphuric Acid and Nitric Acid, .....	"	Ordinance 1 of 1873.
DOG LICENCES, .....	\$ 3.00 yearly.	Ordinances 5 of 1893 and 25 of 1909.
EMIGRATION PASSAGE BROKERS' LICENCES, .....	\$200.00 "	
EMIGRATION LICENCES, (General), .....	\$15.00 annually in advance.	Ordinance 30 of 1915.
" " (Ordinary), .....		
" " (Special), .....		
" " (Outport), .....		
FERRY LICENCES, .....	Variable.	Ordinance 34 of 1910 and Govt. Notifica- tion No. 502 of 1905.
<b>FINES :—</b>		
Levied in Supreme Court, Police Court, and Marine Magistrate's Court, .....		Under Common Law and Local Ordinances.
<b>FISHING STAKE AND STATION LICENCES :—</b>		
In-shore Stake Nets, per annum, .....	\$2.00	Section 29 of Ordinance 10 of 1899, (Govt. Notification No. 367 of 1905).
Off-shore Stake Nets, " if in less than 5 fathoms of water, \$4 ; otherwise, .....	5.00	
Line of Stakes and Nets, if removed daily, \$1 for every 100 yards ; if not removed daily, \$1 for every 10 yards. Seine Net, .....	2.00	
FORESTRY LICENCES, New Territories, .....	10 cents per acre, yearly.	Ordinance 34 of 1910 and Govt. Notifica- tion No. 222 of 1909.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

LICENCES, &c.—Continued.

FORFEITURES, .....

{ Direction of the Supreme and Inferior Courts.

FRUIT, FRESH MEAT AND FISH, &c., LICENCES :—

1. Within the City of Victoria and the larger villages of the Kowloon Peninsula (excepting Kowloon City and Sham Shui Po),
  - Fruit and Vegetables, ..... \$10 per quarter.
  - Pork, ..... 30 "
  - Fish, ..... 60 "
  - Poultry, ..... 60 "
  - Beef and Mutton, ..... 10 "
2. In places other than those referred to in paragraph 1, ..... 3 "

} Ordinance 1 of 1903.

GAME LICENCES, .....\$10.00 yearly.

{ Ordinance 18 of 1914.  
Ordinance 8 of 1887, Section 6, & Govt. Notification No. 285 of 1917.

HAWKERS' LICENCES, per annum (payable yearly in advance), .....\$ 4.00

JUNK LICENCES :—

Licence Books for all Junks, .....\$ 1 each.

1.—TABLE OF FEES FOR JUNK LICENCES.

	Trading Licences. One year.	Trading Licences. One voyage.	Fishing Licences.
Under 100 piculs, .....\$ 6.00	\$ 1.00	Nil.	(under 150 piculs).
From 100 to 200..... 8.00	1.25	\$ 4.00	(from 150 to 200 piculs).
" 200 " 300..... 10.00	1.50	5.00	
" 300 " 400..... 12.00	1.75	5.50	
" 400 " 500..... 14.00	2.00	6.00	
" 500 " 600..... 16.00	2.25	6.50	
" 600 " 700..... 18.00	2.50	7.00	
" 700 " 800..... 20.00	2.75	7.50	
" 800 " 900..... 22.00	3.00	8.00	
" 900 " 1,000..... 24.00	3.25	8.50	
" 1,000 " 2,000..... 26.00	3.50	9.00	
" 2,000 " 3,000..... 28.00	3.75	9.50	
" 3,000 " 4,000..... 30.00	4.00	10.00	
" 4,000 " 5,000..... 32.00	4.25	10.50	
" 5,000 " 6,000..... 34.00	4.50	11.00	
" 6,000 " 7,000..... 36.00	4.75	11.50	
" 7,000 " 8,000..... 38.00	5.00	12.00	
" 8,000 " 9,000..... 40.00	5.00	12.50	
" 9,000 " 10,000..... 42.00	5.00	13.00	
Over 10,000 piculs, ..... 44.00	5.00	13.50	

{ Sections 39 and 43 of Ordinance 10 of 1899, and Schedule of Ord., Table T.  
Government Notifications Nos. 122 of 1912 and 202 of 1913.

In the case of Trading Junk Licences the above fees include the annual fee of \$3 hitherto charged for Special Permits.

Specials Permits for Licensed Fishing Junks ..... 25 cents.

2.—FEES FOR PAINTING NUMBERS ON JUNKS AND OTHER VESSELS.

The painting and branding of numbers upon Junks and other vessels, as required by Sub-sections (5), (6) and (7) of Section 39, shall be done to the satisfaction of the Harbour Master, and by persons duly instructed in that behalf by him. The scale of fees for such painting shall be as follows :—

- for Trading Junks and Fishing Junks of 100 piculs and above,.....50 cents.
- for Lighters, Cargo Boats, Water Boats, Passenger Boats and all other Boats, .....25 "

LIQUOR LICENCES :—

Nature of Licence.	Fee.	Manner of payment.
Distillery Licence, .....	\$400	Annually, in advance.
Brewery Licence, .....	400	Do.
Temporary Licence,—at the discretion of the Governor.		In advance.
Publican's Licence:—		

(a.) In Victoria and in the Hill Districts :—

When the rateable value of the premises is —

	Fee.
Under \$2,000.....	\$1,000
" 4,000.....	1,500
" 8,000.....	2,000
" 16,000.....	2,500
" 32,000.....	3,000
\$32,000 and over, .....	3,500

{ Annually, in advance, subject to the provisions of The Liquors Consolidation Ordinance, 1911.

{ Ordinance 9 of 1911.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

Liquor Licences,—Continued.

(b.) Elsewhere in the Colony the publican's licence fees shall be at half the above rates.

Restaurant Adjunct Licence and Hotel Keeper's Adjunct Licence :—

(a.) For premises situate in and to the North of Queen's Road, Victoria, and at Victoria Gap, .....	\$ 700	} Annually in advance, subject to the provisions of The Liquors Consolidation Ordinance, 1911.
(b.) For premises situate in any other part of the Island and in Kowloon and New Kowloon, .....	400	

Removal Licence, ..... 20 In advance.

Note.—If the new premises are of a higher annual valuation than those from which the licence is removed a proportionate part of the extra fee (if any) payable in respect of such difference of valuation must also be paid.

Transfer of Publican's Licence,.....	\$ 200	In advance.
Transfer of Adjunct Licence,.....	40	„
Dealer's Licence,.....	1,000	Annually, in advance.

Chinese Wine and Spirit Shop Licence :—

(a.) City of Victoria West of the line formed by the Albany Nullah, .....	\$ 650	} Payable in 4 quarterly instalments in advance.
(b.) City of Victoria East of the line formed by the Albany Nullah, .....	550	
(c.) Quarry Bay, from Tsat Tsz Mui Police Station to the S.E. boundary of Shaukiwan M.L. 1, .....	400	
(d.) Shaukiwan, from the S.E. boundary of Shaukiwan M.L. 1 to the boundary of War Department land East of Ah Kung Ngam, .....	400	
(e.) Aberdeen and Aplichau, .....	350	
(f.) Tsim Sha Tsui, Yaumati and Hunghom, and that portion of the Kowloon Peninsula which is South of a line drawn from Nullah Street, Mong Kok Tsui, to the centre of the road between K.M. Lots 52 and 53 at Shek Shan, .....	550	
(g.) Sham Shui Po and the remaining portion of Kowloon not included under (f.), .....	400	
(h.) Kowloon City and the remainder of New Kowloon, .....	350	

Ordinance 9 of 1911.

Chinese Restaurant Licence :—

When the valuation of the premises occupied is—

Under \$500, .....	\$300	} Annually, in advance.
\$500 or over, but under \$2,000, .....	600	
\$2,000 or over, .....	900	

Nature of Licence.

	Fee.	Manner of payment.
Eating-houses (where no intoxicating liquors are sold) :—		
In Victoria, .....	\$ 20	} Annually, in advance.
Elsewhere, .....	5	
Canteen Licence,.....	1	

Ordinance 9 of 1911.

NEW TERRITORIES :—

Chinese Wine and Spirit Shop Licence, .....	\$ 25.00	} payable half-yearly in advance.
Distillery Licence,.....	25.00	
European Wine and Spirit Shop Licence, .....	100.00	

Ordinance 34 of 1910 & Government Notifications Nos. 491 of 1909, & 161 and 204 of 1910.

Liquor Duties :—

On all brandy and liqueurs, .....	\$6.00	per gallon.
On all whisky, gin, rum, and other spirituous liquors,.....	4.00	„
On all champagnes and other sparkling wines,.....	4.00	„
On all port, sherry and madeira,.....	3.00	„
On all other still wines in bottle, .....	2.00	„
On all other still wines in wood,.....	1.50	„
On all other intoxicating liquors excepting spirits of wine and native wines and spirits, .....	0.30	„
On all spirits of wine and arrack, .....	4.00	„
On all native wines and spirits :—		

(a.) \$0.40 cents a gallon on the native liquors known as Liu Pun and Sheung Ching and on the following sweetened, prepared, and medicated wines :—

No Mai Tsau, Hak No Mai, Mau Kan, Yuk Lan, Ning Mun Tsau, Tsing Mui, Muk Kwa, Sun Fung, Wu Tau, Shit Li Tsau, Shan Kat, Lung San Tsau, Tei Kuk, Sam Pin, Tit Ta, Fung Shap, and Wai Shang.

All such liquor shall contain not more than 25% of alcohol by weight.

(b.) \$0.50 cents a gallon on the native liquor known as Sam Ching, containing not more than 35% of alcohol by weight.

(c.) \$0.60 cents a gallon on the native liquor known as Fa Tsau and on the following sweetened, prepared, or medicated wines :—

Ng Ka Pei, Mui Kwai Lo, Sz Kwok Kung, Fu Kwat Muk Kwa, Yan Chan Lo, and Ko Leung Kon.

Ordinance 9 of 1911, Section 41 (1), and Government Notification No. 90 of 1916.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

LIQUOR DUTIES.—Continued.

- All such liquor shall contain not more than 45 % of alcohol by weight.
- (d.) \$0.80 cents a gallon on the native liquor known as Fan Tsun, if containing 50 % or under of alcohol by weight, with the addition of two cents for every one per centum between 50 % and 55 % of alcohol by weight.
  - (c.) \$1.00 a gallon with the addition of eight cents for every one per centum above 55 % of alcohol by weight on any native liquor containing above 55 % of alcohol by weight.
  - (f.) \$0.10 per gallon on all native liquor distilled in the New Territories, not including New Kowloon and the Island of Cheung Chau, for consumption in the said Territories.
1. On native wines and spirits declared or labelled as belonging to any of the above divisions the appropriate duty therein laid down shall be paid except that on any native liquor however declared or labelled found by the Government Analyst or such person as the Governor may from time to time appoint in that behalf to contain more alcohol than is permitted in the division to which it is declared or labelled as belonging there shall be paid the appropriate duty of the division in which the amount of alcohol found has placed it : each division in such case shall represent native liquor of the limit of strength in alcohol therein stated and irrespective of any definition or description of such liquor, and on any native wines and spirits not declared or labelled as belonging to any division there shall be paid the duty appropriate to the division in which the amount of alcohol found by the Government Analyst or such person as the Governor may from time to time appoint on that behalf has placed it.
  2. Stills in the New Territories (not including New Kowloon and the Island of Cheung Chau) shall be prohibited from sending liquor produced in these stills to Hongkong or to New Kowloon : provided that any licensee of a distillery who desires to send such liquor to Hongkong or New Kowloon may be granted a permit to do so, upon payment of the duties charged in Hongkong or New Kowloon.
  3. On intoxicating liquors, other than spirits of wine, arrack, and native wines and spirits, stored in a general bonded or licensed warehouse at the date the passing of this resolution, imported into, distilled, made, or prepared in the Colony above the strength of 18° under proof there shall be paid an additional duty of 6 cents for every degree above such strength in the case of brandy, and of 5 cents for every degree above such strength in the case of any other liquor.

Ordinance 9 of 1911 Section 41 (1), and Government Notification No. 90 of 1916.

MARINE STORE DEALERS' LICENCES.....\$360 yearly.  
Do., New Territories, ..... 180 ..

Ordinance 4 of 1875 & Government Notifications Nos. 632 of 1902 & 713 of 1905.

MARRIAGE LICENCES:—

Notice of Marriage, ..... Nil.  
 Certificate of Notice, Section 8, ..... \$ 1.00  
 Search, ..... 1.00  
 Certified Copy, ..... 1.00  
 Certificate of absence of any record for a period not exceeding ten years, ... 5.00  
 " " " " " exceeding ten years, ..... 10.00  
 Licence to Registrar to issue his certificate, Section 9, ..... 10.00  
 Special Licence, Section 11, ..... 50.00  
 Marriage at the Office of the Registrar, ..... 10.00

Ordinances 7 of 1875 and 6 of 1903.

MONEY CHANGERS' LICENCES, .....\$50 per annum.  
Do., NEW TERRITORIES, ..... 10 ..

Ordinances 8 of 1887, Section 6, Sub-section 4, and Govt. Notification No. 520 of 1914. Ordinance No. 34 of 1910, Part IV, Section 73.

OPIUM MONOPOLY:—

Prepared Opium is sold at the following prices:—

1st Quality per Tael, .....\$37.00  
 2nd " " " ..... 12.00  
 3rd " " " ..... 9.00  
 Gross Opium " " ..... 4.00

Ordinance No. 4 of 1914 and Government Notification Nos. 43 and 158 of 1916.

PAWNBROKERS' LICENCES:—

In the Central District of Victoria, .....\$1,500  
 In the Eastern and Western Districts of Victoria, ..... 1,000  
 Elsewhere in the Island of Hongkong, ..... 750  
 Kowloon (old Territory) and Sham Shui Po, ..... 1,000  
 New Kowloon except (Sham Shui Po), ..... 750  
 Elsewhere in the New Territories, ..... 400

} Fees payable yearly in advance unless security furnished.

Ordinance 1 of 1860 and Government Notification No. 267 of 1902.

PERMITS TO CUT EARTH AND STONE, NEW TERRITORIES:—  
\$1 per mensem for each four or less number of workmen employed.

Ordinances 24 of 1910 & Government Notification No. 328 of 1905.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

PHARMACY,—See Chemists and Druggists Registration, page A 17.

PILOTS' LICENCES, .....\$30.00
Renewal of Licences, ..... 5.00 yearly.

POISON LICENCES, WHOLESALE :—
For each poison or preparation of poison sold,.....\$10.

PROSPECTING LICENCES, NEW TERRITORIES, .....\$500 half-yearly.

STEAM-LAUNCH LICENCES AND MOTOR BOATS :—

Table with 2 columns: Vessels under 10 tons, 10 tons to 20 tons, 20 to 30, 30 to 40, 40 to 50, 50 to 60. Fees range from \$10 to \$70 per annum.

The above scale is for 12 months.
For six months six-twelfths of the fee will be charged, for nine months nine-twelfths, and so on at the rate of one-twelfth for each month. But no fee is to be less in amount than three-twelfths.

Anchorage Pass .....\$ 0.25
Special Permit ..... 0.25
Day Clearance ..... 0.25
Night Clearance ..... 1.00

THEATRICAL LICENCES.....Various.

WATERWHEEL LICENCES :—

- (a) If on Crown land, Crown rent \$1.00 per annum.
(b) If on private property, Free.
\$1 per annum to be paid for right to use water in the case of both (a) and (b).

STAMP DUTIES :—

Note.—A document containing or relating to several distinct matters is to be separately and distinctly charged with duty in respect of each of such matters. Any document liable to stamp duty under more than one article of this Schedule shall be charged under that article which imposes the highest duty.

- 1. Adjudication as to the amount of stamp duty to be levied on any document, ..... \$1
2. Affidavits, Statutory declaration or declarations in writing on oath or affirmation made before any person authorised by law to take the same or to administer an oath or affirmation and not otherwise chargeable with duty, ..... \$3

Exemption.—This article shall not apply to any such affidavit or declaration made for the immediate purpose of being filed or used in the Supreme Court or before any Judge or Officer of such Court or to any affidavit or declaration made for the sole purpose of enabling any person to receive any pension or charitable allowance.

- 3. Affirmation, ..... \$3
4. Agreement, or any memorandum of an agreement, under hand only, and not otherwise specially charged with any duty, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument, ..... \$1

Note.—Agreements as to letting or tenancy are in all cases chargeable as leases. (See articles 32 and 34.)

Agreement or Contract accompanied with the deposit of Title Deeds to any immovable property or for securing the payment or repayment of any money or stock, ..... See Mortgage, 38.

Agreement of any Public Company, ..... See Article 31.

Exemptions.—Label, slip, or memorandum containing the heads of any Insurance to be effected by means of a duly stamped Policy or Risk Note.
Memorandum, letter, or agreement made for or relating to the sale of any goods, wares, or merchandise, or to the sale of any shares in any public company, not being a Broker's note or document given by a Broker.
Seaman's advance note, or memorandum, or agreement made between the master and mariners of any ship for wages.
Emigration Contract.
Passage Ticket.

Ordinance 3 of 1904 and Government Notification No. 425 of 1904.
Ordinance 9 of 1916 & Government Notification No. 371 of 1916.
Ordinance 7 of 1906.

Sec. 37 of Ordinance 10 of 1899, and Schedule of Ordinance, Table E, (Government Notification No. 169 of 1908), as amended by Government Notification No. 141 of 1917.

Ordinance 18 of 1908.

Ordinance 34 of 1910 and Government Notification No. 328 of 1905.

Stamp Ordinances, Nos. 16 of 1901 and 35 of 1911.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

STAMP DUTIES,—Continued.

<p><b>5. Arbitration Award,</b> Where the amount claimed or involved does not exceed \$500,.....</p>		\$1.																														
<p>Where the amount claimed or involved exceeds \$500 but does not exceed \$1,000, .....</p>		\$2.																														
<p>And for every additional \$1,000 or part of \$1,000 over the first \$1,000, .....</p>		\$1.																														
<p>Where no money claim is made or the amount involved cannot be ascertained, .....</p>		\$6.																														
<p><b>6. Articles of Clerkship or Contract</b> whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney or Solicitor, ...</p>		\$150.																														
<p><b>7. Assignment,</b> by way of security or of any security.....</p>		See Mortgage, 38.																														
<p>Upon a sale, .....</p>		See Conveyance, 21.																														
<p><b>8. Attested Copy</b> of any document chargeable with Stamp Duty under this schedule, .....</p>		\$3.																														
<p><i>Note.</i>—In case any document of which an attested copy shall be made has annexed to it or subscribed upon it any certificate, affidavit, declaration, or attestation referring to the execution of such document or to any other formality in connection with such document, no separate or additional stamp shall be required for or in respect of an attested copy of any such certificate, affidavit, declaration, or attestation and the stamp of \$3 upon the attested copy of the principal document shall be deemed to cover and include the attested copies of all such certificates, affidavits, declarations, and attestations.</p>																																
<p><b>9. Attorney, Letter or Power of,</b> .....</p>		See 36 and 42.																														
<p><b>10. Average Statement,</b> .....</p>		See Bond, 15.																														
<p><b>11. Bank Cheque</b> payable on demand to any person, to bearer, or order, .....</p>		5 cts.																														
<p><b>12. Bank Notes,</b> or other obligations for the payment of money issued by any Banker or Banking Company in the Colony for local circulation and payable to bearer on demand, .....</p>		<p>To be collected monthly on a statement thereof to be furnished by each Banker or Banking Company to the Collector of Stamp Revenue at the end of each month, and to be signed by the Banker, or Manager, or Agent and by the Accountant of such Banker or Banking Company.</p>																														
<p><b>13. Bill of Exchange</b> drawn out of but payable on demand within the Colony, not being a Cheque, and bearing the date on which it was made, .....</p>		5 cents																														
<p><b>Bill of Exchange</b> of any other kind whatsoever except a Cheque or Bank Note, and <i>Promissory Note</i> of any kind whatsoever except a Bank Note, .....</p>		<table border="0"> <tr> <td>From = \$00 to</td> <td>\$10...</td> <td>Free.</td> </tr> <tr> <td>" \$10 "</td> <td>\$250...</td> <td>5 cts.</td> </tr> <tr> <td>" \$250 "</td> <td>\$500...</td> <td>10 "</td> </tr> <tr> <td>" \$500 "</td> <td>\$1,000...</td> <td>20 "</td> </tr> <tr> <td>" \$1,000 "</td> <td>\$2,000...</td> <td>50 "</td> </tr> <tr> <td>" \$2,000 "</td> <td>\$3,000...</td> <td>\$1.00</td> </tr> <tr> <td>" \$3,000 "</td> <td>\$5,000...</td> <td>\$1.50</td> </tr> <tr> <td>" \$5,000 "</td> <td>\$10,000...</td> <td>\$2.00</td> </tr> <tr> <td>" \$10,000 "</td> <td>\$15,000...</td> <td>\$3.00</td> </tr> <tr> <td>Every \$5,000 additional or part thereof.....</td> <td></td> <td>\$0.50</td> </tr> </table>	From = \$00 to	\$10...	Free.	" \$10 "	\$250...	5 cts.	" \$250 "	\$500...	10 "	" \$500 "	\$1,000...	20 "	" \$1,000 "	\$2,000...	50 "	" \$2,000 "	\$3,000...	\$1.00	" \$3,000 "	\$5,000...	\$1.50	" \$5,000 "	\$10,000...	\$2.00	" \$10,000 "	\$15,000...	\$3.00	Every \$5,000 additional or part thereof.....		\$0.50
From = \$00 to	\$10...	Free.																														
" \$10 "	\$250...	5 cts.																														
" \$250 "	\$500...	10 "																														
" \$500 "	\$1,000...	20 "																														
" \$1,000 "	\$2,000...	50 "																														
" \$2,000 "	\$3,000...	\$1.00																														
" \$3,000 "	\$5,000...	\$1.50																														
" \$5,000 "	\$10,000...	\$2.00																														
" \$10,000 "	\$15,000...	\$3.00																														
Every \$5,000 additional or part thereof.....		\$0.50																														
<p><i>Note 1.</i>—A Bill of Exchange for exactly \$250 is to be charged 5 cents, and so throughout the table.</p>																																
<p><i>Note 2.</i>—When Bills of Exchange or other such documents are drawn in sets of two or more, half the above duties to be charged on each part of a set. If the Duty be 5 cents the first part of the set shall be stamped to that amount in accordance with Rule No. 2 of the Rules made by the Governor in Council under the Stamp Ordinance, 1901, on the 6th day of April, 1903, and the other parts with an impressed stamp of the same nominal value. Provided that only the sum of 5 cents shall be payable in respect of the whole set. (<i>Order-in-Council, 19th June, 1906.</i>)</p>																																
<p><i>Note 3.</i>—In the case of a Bill of Exchange drawn out of and payable on demand out of the Colony, the duty payable on any such Bill of Exchange when it is negotiated within the Colony, shall be 5 cents.</p>																																
<p><i>Note 4.</i>—In the case of Bills in sets drawn out of the Colony, the whole duty shall be payable on that part of the set which is first presented for payment or acceptance, or is first otherwise negotiated, the other parts of the set being free.</p>																																
<p><b>14. Bill of Lading,</b> or ship's receipt whether in the form of an Accountable Receipt or otherwise where bills of lading are not used—.....</p>																																
<p>When the freight is under \$3, for each part of every set, .....</p>		10 cents.																														
<p>When the freight is \$3, or more for each part of every set, .....</p>		20 cents.																														
<p>Godown Warrant, .....</p>		10 cents.*																														
<p>Exemption—<i>Bill of Lading for goods shipped by any Government Officer on account of Government.</i></p>																																

Stamp Ordinances, Nos. 16 of 1901 & 35 of 1911.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

STAMP DUTIES,—Continued.

15. Bond, or other obligation concerning Respondentia and Bottomry, and Average Statement, or Bond where no statement is drawn up, ..... 10 cents for every \$100 or part thereof.

Bond for securing the payment or repayment of money not otherwise provided for, or for the transfer or re-transfer of stock, or accompanying the deposit of Title Deeds to any immovable property, ..... See Mortgage, 38.

Bond, ..... See also Articles 6, 29, 31, 46.

16. Broker's Note, or any document having reference to the sale or purchase of any merchandise, given by any broker,..... \$1.

17. Charter Party, or any Agreement or Contract for the charter or hiring of any sea-going ship or vessel, to be charged on the estimated freight, ..... 10 cents for every \$100 or part thereof.

18. Copy Charter Party, repealed Order-in-Council, 16th August, 1912, ..... See Article 27.

19. Collateral Security, ..... See Mortgage, 38.

20. Contract, ..... See Agreement, 4.

21. Conveyance, or Assignment on sale, to be levied on the amount or value of the consideration money, such consideration money to include any sum payable by the purchaser in respect of any mortgage or other debt remaining upon the property purchased, or released by such purchaser to the vendor. See also Article 25,..... 50 cents for every \$100 or part thereof.

Do. of Debt, ..... See Article 38.

Do. Trade Mark—(Order-in-Council, 2nd March, 1903). ..... See Article 31.

Exemptions.—Transfer by mere endorsement of a duly stamped Bill of Exchange, Promissory Note or other negotiable Instrument, or of a Bill of Lading. Instruments for the sale, transfer or other disposition either absolutely or by way of mortgage or otherwise of any ship or vessel, junk or boat or any part, interest, share or property of or in any ship, vessel, junk, or boat.

Any document relating to land in the New Territories executed in pursuance of the provisions of the New Territories Land Ordinance, 1905.—Order-in-Council of 31st July, 1905.

22. Copartnership, Deed or other instrument of, ... \$5.

Do., Dissolution of, ... See Article 31.

23. Declaration,..... See Affidavit, 2.

24. Declaration of Trust,..... \$10.

Declaration of Alienage, ..... \$6 \*

26. Deed or other instrument of Gift, assignment, or exchange, where no money consideration, or a merely nominal money consideration passes, ..... \$50.

Deed of Partition, ..... \$50.

Deed or other instrument of Assignment by a Trustee to the cestui que trust, where no money consideration or merely nominal money consideration passes, ... \$20.

Deed of Assignment where no money consideration or a merely nominal money consideration passes in cases where such Deed of Assignment is merely confirmatory of an Assignment on which the full conveyance duty has been paid, ..... \$20.

Note.—The Collector of Stamp Revenue shall, unless the two deeds referred to in the last paragraph are comprised in one and the same document, denote by an entry under his hand made upon the Deed stamped with the \$20 duty, that the full conveyance duty (if more than \$20) has been paid upon the other.

26. Deposit of Title Deeds,..... See Mortgage, 38.

27. Duplicate or Counterpart of any Document chargeable with duty under this Schedule, to be affixed on the production of the original Document bearing its proper Stamp, and not otherwise. If the original duty is—

Under \$ 1, ..... Same duty.

Over \$ 1 and not exceeding \$10 ..... \$1.

" \$10 " " \$20 ..... \$2.

" \$20 ..... \$3.

Note.—The duplicate or counterpart of any instrument chargeable with duty is not to be deemed duly stamped unless it appears by some entry made by the Collector or by some stamp impressed thereon that the full and proper duty has been paid upon the original instrument of which it is a duplicate or counterpart or unless it is stamped as an original instrument.

Stamp Ordinances, Nos. 16 of 1901 and 35 of 1911.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

STAMP DUTIES,—Continued.

28. Equitable charge,.....	See Mortgage, 38.
29. Foreign Attachment Bond, in the Supreme Court, either Jurisdiction, .....	\$1 for every \$100 or part thereof.
30. Guarantee, .....	See Agreement, 4.
31. Every Instrument in writing under seal, not otherwise specially charged with duty under this Schedule, .....	\$10.
<i>Note.</i> —The impressions of Chinese names, shop names, or trading names, commonly called <i>chops</i> , shall not be taken to be seals within the meaning of this Article.	
32. Lease or Agreement for a Lease, made for a term of years, or for a period determinable with one or more life or lives or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent,.....	30 cents for every \$100 or part thereof.
33. Lease executed in pursuance of a duly stamped agreement for the same, .....	\$3.
34. Lease or Agreement for a Lease of any Land, House, Building or Tenement, at a rent, without payment of any sum of money by way of fine or premium, to be levied on the Annual Rent, for a term not exceeding—	
One year, .....	10cents. }
Three years, .....	25 „ } For every \$100
Thirty years, .....	50 „ } or part thereof.
Exceeding thirty years, .....	75 „ }
Lease, Surrender of, .....	The same amount of duty as is payable on the lease itself.
Lease, Transfer of, with consideration money, .....	See Article 21.
<i>Note.</i> —When both rent is paid and there is a fine or premium, the duty is to be the total of that due under both Articles 32 and 34.	

Exemption.—All rentals under \$50 per annum.

35. Letter or other instrument of Hypothecation accompanying deposit of documents of title to any movable property, or bond, or other instrument of guarantee in respect of such property or documents of title,.....	Referring to particular property \$3. Duplicate, 30 cents. General \$6.
36. Letter or Power of Attorney, or other instrument in the nature thereof, for the sole purpose of appointing or authorizing a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instruments be one or more, .....	5 cents. See also Power of Attorney, 42.
<i>Exemption.</i> —Intended solely for use outside the Colony exempted from Stamp Duty. (Order in Council of 18th February, 1915.)	
37. Letter of Guarantee, .....	See Agreement, 4.
38. Mortgage, or Agreement for a Mortgage, Bond, Debenture, Covenant, Warrant of Attorney to confess and enter up judgment, and Foreign security of any kind not specially charged with duty under this Schedule, to be levied on the amount or value of the principal sum secured.	
i. Being the only, or principal, or primary security, and also where any further money is added to the money already secured, .....	10 cents for every \$100 or part thereof.
ii. Being a collateral or auxiliary or additional or substituted security, other than a Mortgage executed pursuant to a duly stamped agreement for the same, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped, and for every extension of the time of an Original Mortgage whether or not endorsed on such Mortgage,...	5 cents for every \$100 or part thereof.
iii. Transfer, assignment, disposition or assignation of any Mortgage, bond, debenture, covenant, or foreign security, or of any money or stock secured by any such instrument, or by any warrant of Attorney to enter up Judgment, or by any Judgment; to be levied on the amount transferred, .....	

Stamp Ordinances, Nos.  
16 of 1901 and 85 of  
1911.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

STAMP DUTIES,—Continued.

iv. Re-assignment, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured. Where the payment of interest in respect of the money secured is mentioned in any re-assignment or other document specified in this subsection, no duty shall be payable in respect of such interest.

5 cents for every \$500 of the principal sum paid off or otherwise discharged, provided that no duty is chargeable in respect of any part of \$500.

Whenever the Land Officer shall certify that a re-assignment has been made for the sole purpose of enabling the Mortgagor as the owner of any property held from the Crown to obtain a Crown Lease thereof, and that a new Mortgage of the same property similar in all respects to the previous Mortgage was made immediately upon the granting of such Crown Lease, then such re-assignment and new Mortgage shall be exempt from stamp duty, and the Collector shall, on production to him of such re-assignment and new Mortgage, endorse thereon a certificate to the effect that the same have been exempt from stamp duty under this rule. This rule shall take effect as from the thirty-first day of August, 1904. (Order in Council of 29th September, 1904.)

v. Mortgage executed in pursuance of a duly stamped agreement for the same, .....

\$3.

Exemption—Re-assignment accompanied by a Certificate from Land Officer that it has been made to obtain a new Crown Lease. (Order in Council of 19th June, 1906.)

39. Any Notarial Act whatsoever, not otherwise charged with duty in this Schedule, .....

\$3.

40. Note of Protest by any Commander or Master of a vessel, or with regard to any Promissory Note or Bill of Exchange, .....

75 cents.

41. Policy or Risk Note (insurance) for each copy and every renewal,—

25 cents for every \$1,000 or part thereof insured.

(a) Life Insurance (including Interim Receipts), ...

(b) Marine, Hull Risks for Time, .....

(c) Floating Policies, for each endorsement, .....

Up to \$1,000.....\$10  
Over \$1,000.....\$25

Where the amount insured does not exceed \$1,000, 10 cents.

Where it exceeds \$1,000, 25 cents.

(d) All other Insurances (Fire, Marine, or otherwise), .....

\$1. See also Letter or Power of Attorney, 36.

42. Power of Attorney, or Revocation of, .....

43. Probate, or Letters of Administration, with or without the will annexed, to be calculated upon the value of the Estate and Effects for or in respect of which such Probate or Letters of Administration shall be granted, exclusive of what the deceased shall have been possessed of or entitled to as a Trustee for any person or persons and not beneficially :—

At the rate of one dollar for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.

(a.) Where the estate and effects are above the value of two hundred and fifty dollars and not above the value of one thousand dollars, .....

At the rate of two dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.

(b.) Where the estate and effects are above the value of one thousand dollars and not above the value of ten thousand dollars, .....

At the rate of three dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.

(c.) Where the estate and effects are above the value of ten thousand dollars and not above the value of one hundred thousand dollars, .....

Stamp Ordinances, Nos. 16 of 1901 and 35 of 1911.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

STAMP DUTIES,—Continued.

<p>(d.) Where the estate and effects are above the value of one hundred thousand dollars and not above the value of two hundred and fifty thousand dollars .....</p>	<p>At the rate of five dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>
<p>(e.) Where the estate and effects are above the value of two hundred and fifty thousand dollars and not above the value of five hundred thousand dollars,.....</p>	<p>At the rate of five dollars and fifty cents for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>
<p>(f.) Where the estate and effects are above the value of five hundred thousand dollars and not above the value of seven hundred and fifty thousand dollars,.....</p>	<p>At the rate of six dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>
<p>(g.) Where the estate and effects are above the value of seven hundred and fifty thousand dollars and not above the value of one million of dollars, .....</p>	<p>At the rate of six dollars and fifty cents for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>
<p>(h.) Where the estate and effects are above the value of one million dollars and not above the value of one million five hundred thousand dollars, .....</p>	<p>At the rate of seven dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>
<p>(i.) Where the estate and effects are above the value of one million five hundred thousand dollars and not above the value of two million five hundred thousand dollars, .....</p>	<p>At the rate of seven dollars and fifty cents for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>
<p>(j.) Where the estate and effects are above the value of two million five hundred thousand dollars, .....</p>	<p>At the rate of eight dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.</p>

Stamp Ordinances, Nos.  
16 of 1901 and 35 of  
1911.

Exemptions.— *Where the Estate and Effects do not exceed the value of \$250.*  
Any grant of Probate or Letters of Administration in respect of the Estate of any deceased person, which estate at the death of such person comprises land subject to the New Territories Ordinance, 1905, in so far as the value of such land itself is concerned but not further.—*Order-in-Council of 31st July, 1905.*

<p>44. Re-assignment, .....</p>	<p>See Mortgage, 38.</p>
<p>45. Receipt or Discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged or acquitted exceeds \$10. ....</p>	<p>5 cents.</p>

Exemptions.— *Letter acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any security for money, Receipt or Debit Note for the Premium on a duly stamped Policy of Insurance. Receipts for pay and allowances of persons in the service of the Imperial or Colonial Government whether Civil, Naval, or Military.*

<p>46. Servant's Security Bond.—Any instrument in writing under seal by which any domestic or other Servant or Clerk or Compradore shall give security for the due discharge of his duties, or of the duties of other persons to be employed by him or for the safe custody of money or property to be entrusted to him, or for the proper carrying on of business to be conducted by him, or for the discharge of his responsibilities arising from such business, whether such security shall be given by the binding of other persons, or by the deposit of money or valuable property or by deposit of the title deeds to any property or by any assignment,.....</p>	<p>The same duty as a Mortgage, see Article 38 (i.) and (ii.).</p>
---	--

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

STAMP DUTIES,—Continued.

47. **Settlement.**—Any instrument, whether voluntary or upon any good or valuable consideration, other than a *bona fide* pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or not, or to be laid out in the purchase of lands or not) or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever, ..... }  
30 cents for every \$100 or part thereof of the amount or value of the property settled or agreed to be settled.

*Exemption.*—Instrument of appointment relating to any property in favour of persons especially named or described as the objects of a power of appointment created by a previous settlement stamped with *ad valorem* duty in respect of the same property, or by will, where probate duty has been paid in respect of the same property as personal estate of the testator.

48. **Settlement** executed in pursuance of a duly stamped agreement for the same, ..... } \$3.

49. **Statutory Declaration,** ..... See Affidavits, 2.

*Exemption.*—All Statutory Declarations which, since the fourth day of September, 1893, have been, and which shall, hereafter be made under or in pursuance of Form No. 3 in the Schedule to the Statutory Declarations Ordinance, 1893, are hereby exempted from liability to bear any stamp duty under any Ordinance for the time being in force in the Colony of Hongkong.—Order-in-Council—3rd November, 1904.

50. **Transfer of Shares,** or Stock in any Public Company to be computed on the market value of such shares on the day of stamping, which, if doubt arises, the Collector shall decide subject to Section 10 of this Ordinance. }  
10 cents for every \$100 or part thereof.

(i.) Transfer for a nominal amount, to be approved by the Collector, ..... } \$2.

Share Warrants to bearer three times the amount in Article 50 above. (The nominal value of the warrants is taken.) Ordinance 1 of 1865 section 51.

51. Share Warrant to bearer, ..... }  
30 cents for every \$100 or part thereof.

Stamp Ordinances, Nos. 16 of 1901 and 35 of 1911.

GENERAL EXEMPTIONS.

(1.) Any document relating to land in the New Territories executed in pursuance of the provisions of the New Territories Land Ordinance, 1905, (Ordinance No. 3 of 1905), or any rules or regulations made thereunder.

(2.) Any grant of Probate or Letters of Administration in respect of the estate of any deceased person which estate at the death of such person comprises land subject to the New Territories Land Ordinance, 1905, in so far as the value of such land itself is concerned but not further.—Order-in-Council—31st July, 1905.

Any Document made or executed by or on behalf of His Majesty or of any Department of His Majesty's Service, or whereby any property or interest is transferred to or any contract of any kind whatsoever is made with His Majesty or any person for or on behalf of His Majesty or any such Department as aforesaid.

But this exemption does not extend to any document executed by the Registrar of the Supreme Court as Official Administrator or by a Receiver appointed by any Court, or to any Document rendered necessary by any Ordinance or by the order of any Court; neither does it extend to a sale made for the recovery of an arrear of Revenue or Rent, or in satisfaction of a Decree or Order of Court, in any of which cases the purchaser shall be required to pay the amount of the requisite Stamp in addition to the purchase money.

SECOND SCHEDULE.—(See Section 8 of Ordinance 16 of 1901.)

Showing documents which may be stamped, without payment of penalty at any time within seven days from the date of execution.

All the documents which are included in Articles 4, 5, 7, 8, 10, 15, 19, 20, 21, 22, 24, 25, 26, 28, 30, 31, 32, 33, 34, 35, 37, 38, 39, 40, 42, 44, 46, 47, 48 and 50 of the First Schedule to this Ordinance, with the following exception namely:—Leases or Agreements for a Lease for a period of one year or under.

EMIGRATION FEES under *The Asiatic Emigration Ordinance, 1915*:—

Application for a Certificate under Regulation 2, a stamp duty of .....\$ 1.  
Certificate under Regulation 1, a stamp duty of .....\$ 1.

} Ordinance 30 of 1915,  
Fourth Schedule.

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.FEES OF COURT OR OFFICE, PAYMENTS FOR SPECIFIC  
PURPOSES, AND REIMBURSEMENTS IN AID.

## ANALYSES :—

(a) Analyses of Food Materials.—When any substance of the nature of a food or a drug \* is required to be examined as to evidence of purity or freedom from adulteration, a uniform charge of five dollars is made in accordance with section 11 of The Sale of Food and Drugs Ordinance, 1896.

\*The term "food" shall include every food or article used for food or drink by man, other than drugs or water. The term "drug" shall include medicine for internal or external use. (Section 2 of The Sale of Food and Drugs Ordinance, 1896.)

## (b) Water.

Analysis (total solids, chlorine nitrates, absorption of oxygen, free and saline and albumenoid ammonia and qualitative test for nitrates), .....	\$ 25.00
Qualitative analysis of mineral water, .....	15.00
Quantitative do., .....	50.00
Hardness only, .....	5.00

## (c) Alloys.

Qualitative test for one constituent, .....	5.00
Complete qualitative analysis, .....	15.00
Quantitative analysis, .....	25.00

## (d) Mineral analyses.

## Salts.

Qualitative test for one constituent, .....	5.00
Complete qualitative analysis, .....	15.00
Quantitative analysis each constituent, .....	10.00

## Metallic ores.

General qualitative analysis, .....	15.00
Antimony, Tin, Silver, Gold, qualitative, .....	10.00
Antimony, Tin, quantitative, .....	25.00
Silver and Gold, quantitative, .....	15.00

And \$10 each for any other sample of Silver and Gold when more than one is sent.

## Coal.

General analysis (moisture, volatile matter, coke, ash, specific gravity, and sulphur), .....	25.00
Determination of any single character as moisture, .....	5.00
Ultimate analysis (carbon, hydrogen, nitrogen, oxygen, sulphur), .....	50.00

## Graphite.

Moisture, carbon, ash, quantitative, .....	25.00
--	-------

## (e) Building materials.

## Cement.

Quantitative analysis, .....	25.00
------------------------------	-------

## Mortar.

Quantitative analysis, .....	25.00
------------------------------	-------

## Lime.

Quantitative analysis, .....	10.00
------------------------------	-------

## (f) Kerosene.

Flashing point (Abel close test), .....	5.00
---	------

When two or more samples of Kerosene are sent the fee is \$2.50 each.

Fire test, .....	2.50
------------------	------

Gravity, .....	5.00
----------------	------

## (g) Toxicological examinations.

Qualitative examination, .....	50.00
--------------------------------	-------

Quantitative examination, .....	100.00
---------------------------------	--------

(h) Short Consultations, .....	5.00
--------------------------------	------

Charges for articles not enumerated in the above tariff and any further information can be obtained on application to the Government Analyst.

## Quantities which should be submitted for analysis :—

Wine, Brandy, Vinegar, Milk, at least, .....	1 bottle (pint.)
--	------------------

Butter, at least, .....	$\frac{1}{4}$ lb.
-------------------------	-------------------

Water (examination for potable purposes), at least, .....	$\frac{1}{2}$ gallon.
---	-----------------------

Mineral water, at least, .....	2 gallons.
--------------------------------	------------

Substance for mineral analysis, at least, .....	2 lbs.
---	--------

## Conditions :—

1.—Postage or freight must be prepaid.

2.—Applications, and samples should be addressed to the Government Analyst, who will inform the applicant as to the cost of the examination and will give a bill for the same which must be at once paid to the Colonial Treasurer.

Government Notifications  
Nos. 285 of 1907 and  
360 of 1910.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

ANALYSES,—Continued.

Conditions,—Continued.

- 3.—The right is reserved of refusing samples from beyond the boundaries of the Colony, or such samples as may not be considered of sufficient public importance to warrant analysis.
- 4.—The locality from which the samples come must be clearly described.
- 5.—Crushed samples will not be received for analysis under any circumstances.
- 6.—All samples analysed will remain the property of the Government.
- 7.—The Government will not recognise any claims arising from the results of analysis.

Government Notifications  
Nos. 285 of 1907 and  
360 of 1910.

Schedule of Charges for Bacteriological Examinations in the Bacteriological Institute:—

General Directions:—

1. Sterile Swabs for use in cases of suspected diphtheria, and outfits for taking blood for Widal's blood examination, will be supplied on application. In other cases requiring bacteriological examination, the material must be sent in sterile stoppered bottles or jars, and every precaution must be taken to prevent the entrance of extraneous organisms.
2. Tissues for the preparation of sections, which cannot reach the Laboratory within a few hours of removal, may be placed in 50 per cent. spirit. They should if possible be placed in Zenker's solution while still warm. This solution will be supplied if desired.
3. Each specimen must be accompanied by a written statement of—(a) the name and address of the sender; (b) the provisional diagnosis of the case; (c) a detailed statement of the nature of the examination required. *The specimen will not be examined unless this is done.*
4. Material for examination must be addressed to the Government Bacteriologist, Bacteriological Institute, and must be received in proper condition. In case of material sent by post proper precaution must be taken in packing.
5. In all chemical reports and in certain other cases, e.g., the examination of blood films, only the facts observed will be reported. The interpretation of the facts will be left to the person receiving the report.
6. Widal's reaction against B. Typhosus, examination of diphtheria swabs and examination of material from supposed cases of Cholera or Plague will be done free of charge for any case within the Colony.
7. Diagnostic examinations are performed free of charge for indigent patients if the physician certifies on the request that the patient is indigent and unable to pay a fee, and as long as the work of the Laboratory is not interfered with.
8. Reports sent out from the Laboratory are entirely for the assistance of the medical practitioner, and are issued on the condition that they may not be used for legal proceedings.
9. The following is the scale of fees chargeable for reports:—

Government Notification  
No. 380 of 1910.

SPECTUM.

Examination for Tubercle Bacilli, .....	\$ 1.50
Microscopic Report (henceforth referred to as "M.R.") for Pyogenic Cocci, Pneumococci, etc., .....	2.50
For any other ordinary Organism specified by sender, .....	2.50
M. R. for Organisms not specified by sender, and for Cellular Elements, for Hydatid Hooklets, etc., .....	5.00

PUS OR OTHER MATERIAL.

Culture from Diphtheria Swab and Report, (free if in Colony),	2.50
M. R. on discharge from Tetanus Wound, .....	2.50
M. R. for Tubercle Bacilli, Actinomyces, Meningococcus, Gonococcus, Amœbæ, etc., .....	2.50
M. R. for shreds of Tumour, .....	10.00
M. R. and Inoculation Experiment for Tubercle Bacilli, .....	10.00
M. R. and Culture—	
Tubercle Bacillus, .....	50.00
Gonococcus, .....	25.00
Typhoid Bacillus or B. Coli, .....	10.00
Meningococcus, .....	5.00
Pyogenic Cocci, .....	5.00
Pneumococcus, .....	7.50
If Anaerobic Methods applied, .....	20.00
Other Organisms—price to be agreed upon in each case.	

BLOOD.

Widal's Reaction for Typhoid Fever, (free if in Colony), .....	2.50
Agglutination Test for Malta Fever, .....	2.50
Anthrax Bacilli in Blood, including making Culture, .....	2.50
Oponic Index against Specified Organism, .....	20.00
(Will not be undertaken unless control normal blood is sent along with specimen from patient.)	

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
<b>ANALYSES,—Continued.</b>	
<i>Bacteriological Examinations,—Continued.</i>	
Report on Malarial Film,.....	\$ 1.00
M. R. on Red Blood Corpuscles in Film,.....	1.00
M. R. on White Blood Corpuscles with Differential Count, ... (No opinion will be given on probable relative numbers of red or white cells in any case.)	5.00
<b>URINE.</b>	
M. R. for Tubercle Bacilli,.....	1.50
Inoculation Experiment for same,.....	20.00
Culture Experiment for Typhoid Bacillus or B. Coli, .....	10.00
M. R. for Ova, .....	2.50
<b>FÆCES.</b>	
Examination for Ova or Amœba,.....	2.50
Culture Exp. for variety of B. Coli present, .....	10.00
"    Typhoid Bacillus, .....	20.00
"    Dysentery Bacillus,.....	20.00
<b>TUMOURS, ETC.</b>	
Examination of Tumours or Tissues by section,.....	20.00
<b>WATER.</b>	
Bacteriological Examination for Sewage Pollution,.....	25.00
(No Examination will be undertaken unless the sample, immediately after being taken, has been packed in ice and sawdust, and sent with all speed to the laboratory.)	
<b>MILK.</b>	
For Tubercle Bacillus,.....	25.00
(No diagnosis by mere microscopic examination will be issued. Report will be based on inoculation ex- periment alone.)	
<b>MISCELLANEOUS.</b>	
Rideal Walker Estimation of Chemical Disinfectant,.....	25.00
Preparation of Autogenous Vaccines, .....	10-25.00
Precipitin Reaction for Blood,.....	25.00
Wassermann's Syphilis Reaction—For single specimen, .....	20.00
For 3 or more specimens, .....	15.00 each.
Calf Lymph—per tube,.....	00.50
over 100 tubes,.....	00.30 a tube.
Diagnostic examinations and bacteriological work not mentioned above will have a charge determined at the time work is requested.	
<b>BILLS OF HEALTH:—</b>	
For each Form,.....	\$ 6.00
<b>BIRTHS AND DEATHS REGISTRATION:—</b>	
Registration of Birth within 42 days, Section 9, .....	<i>Free.</i>
Registration of Birth after expiration of 42 days and within 12 months, Section 10, .....	\$ 1.00
Registration of Birth after the expiration of 12 months, Section 10, .....	5.00
Certificate of registration of name of child or of alteration of name within 12 months, Section 11, .....	1.00
Certificate of registration of name of child or of alteration of name after 12 months, Section 11,.....	2.00
Registration of Death after the expiration of 12 months, Section 12 (3), ...	5.00
For every Search extending over a period of not less than one year, Section 19,	0.50
For every additional year, Section 19, .....	0.25
For every general Search of Indexes, Section 20,.....	2.00
For every particular Search of Indexes, Section 20, .....	0.50
For every Certified Copy of Entries, Sections 19 and 20, .....	1.00
Do. of births for Soldiers, .....	0.10
Correction of errors of fact or substance in Registers of Births and Deaths, Section 27 (3),.....	1.00
<b>CEMETERY FEES:—</b>	
For each grave space of 15 superficial feet, .....	10.00
Grave digging.....	1.00
Exhumation of Corpse, .....	5.00
<i>Exceptions.</i>	
For each grave space for children under 10 years of age, .....	5.00
Grave digging,.....	1.00
Second burial in the same grave, .....	<i>Free.</i>
Pauper interment, .....	<i>Free.</i>
<i>Monuments.</i>	
A monument over any grave space or any enclosure of a grave space not occupying more than 15 superficial feet, .....	} <i>Free.</i>

Government Notification  
No. 380 of 1910.

Government Notification  
No. 645 of 1902.

Ordinance 7 of 1896.  
Govt. Notification No. 43  
of 1897.

Government Notifications  
No. 263 of 8th June,  
1917, and 767 of 3rd  
December, 1909.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

**CERTIFICATES TO CHINESE PROCEEDING TO THE UNITED STATES OF AMERICA :—**  
For Certificate to Chinese person proceeding to the United States of America, \$50.00  
Do. do. do. port in possession of the United States of America,..... 25.00

Ordinance 3 of 1898.

**CHEMISTS AND DRUGGISTS REGISTRATION :—**

An applicant for registration under Section 6 must forward to the Colonial Secretary with his application the sum of twenty-five dollars, which is payable whether or not the applicant is examined in all or any subject, or submits certificates in lieu of examination. This fee shall cover the cost of registration in case the applicant is approved for such.

In case an applicant is not approved for registration or fails in an examination, a fee of fifteen dollars shall be payable in any subsequent application or examination.

An applicant who for any good and sufficient reason has been unable to attend an examination arranged for him, may sit again on payment of a reduced fee of ten dollars.

The fee for registration shall be ten dollars payable to the Colonial Secretary.

Ordinance 9 of 1916, and  
Government Notification  
No. 307 of 1916.

**CHINESE CEMETERY FEES :—**

Section A, free ... 50 cents for digging grave, etc., .....  
" B, \$ 1.00 and \$ 1.00 " " .....  
" C, \$ 2.00 and 1.00 " " .....  
" D,—(1) 4 sq. ft. 5.00 .....  
" (2) 15 " " 10.00 .....  
" (3) for every additional 15 sq. ft. \$10, up to 75 sq. ft., and \$1.00 for digging and filling.

Chinese Cemeteries Bye-laws contained in Government Notification No. 265 of 1917.

**COMPANIES REGISTRATION :—**

*Fees to be paid by a Company having a Capital divided into Shares.*

- 1.—For Registration of a Company whose Nominal Share Capital does not exceed \$10,000, .....\$ 50.00
- 2.—For Registration of a Company whose Nominal Share Capital exceeds \$10,000, the above fee of \$50, with the following additional fees, regulated according to the amount of Nominal Share Capital; (that is to say) :—  
For every \$5,000 of Nominal Share Capital, or part of \$5,000, up to \$25,000, ..... 10.00  
For every \$10,000 of Nominal Share Capital, or part of \$10,000, after the first \$25,000, up to \$500,000, ..... 3.00  
For every \$10,000 of Nominal Share Capital, or part of \$10,000, after the first \$500,000, ..... 0.50
- 3.—For Registration of any Increase of Share Capital made after the first Registration of the Company, the same fees per \$10,000, or part of \$10,000, as would have been payable if the increased Share Capital had formed part of the Original Share Capital at the time of Registration;  
Provided that no Company shall be liable to pay in respect of Nominal Share Capital on Registration, or afterwards, any greater amount of fees than \$300, taking into account, in the case of fees payable on an Increase of Share Capital after registration, the fees paid on registration.
- 4.—For Registration of any existing Company, except such companies as are by this Ordinance exempted from payment of fees in respect of registration under this Ordinance the same fee as is charged for registering a new company.
- 5.—For Registering any Document by this Ordinance required or authorised to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up, ... 3.00
- 6.—For making a Record of any fact by this Ordinance required or authorised to be recorded by the Registrar,..... 3.00

Ordinance 58 of 1911,  
Table B.

*Fees to be paid by a Company not having a Share Capital.*

- 1.—For Registration of a Company whose Number of Members, as stated in the Articles, does not exceed 20,..... 50.00
- 2.—For Registration of a Company whose Number of Members, as stated in the Articles, exceeds 20 but does not exceed 100,.....100.00
- 3.—For Registration of a Company whose Number of Members, as stated in the Articles, exceeds 100, but is not stated to be unlimited, the above fee of \$100, with an additional \$10 for every 50 Members or less number than 50 Members after the first 100.
- 4.—For Registration of a Company in which the Number of Members is stated in the Articles to be unlimited, ..... 300.00
- 5.—For Registration of any increase on the Number of Members made after the Registration of the Company, in respect of every 50 Members, or less than 50 Members, of that increase. .... 10.00

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

COMPANIES REGISTRATION,—*Continued.*

Provided that no Company shall be liable to pay on the whole a greater fee than \$300 in respect of its Number of Members, taking into account the fee paid on the First Registration of the Company.

- 6.—For Registration of any existing Company, except such companies as are by this Ordinance exempted from payment of fees in respect of registration under this Ordinance, the same fee as is charged for registering a new company.
- 7.—For Registering any Document by this Ordinance required or authorised to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up, ..... \$ 3.00
- 8.—For making a Record of any fact by this Ordinance required or authorised to be recorded by the Registrar, ..... 3.00

Ordinances 58 of 1911,  
Table B.

FURTHER FEES.

Subject to the provisions of this Ordinance with respect to fees and costs and to any rules made thereunder the same fees and percentages and solicitors' costs shall be payable as are provided for similar matters or proceedings in the Original Jurisdiction of the Court.

Ordinance 58 of 1911  
Sec. 221.

FEEs IN WINDING-UP.

The fees mentioned in Table A shall be taken in adhesive stamps, which shall be cancelled by perforation by the Registrar or a Deputy Registrar of the Court.

The fees mentioned in Table B shall be taken by the Official Receiver in money.

Whenever practicable the stamp shall be affixed or the money paid in respect of every fee before the proceeding is had in respect of which the fee is payable.

SCALE OF FEES.

TABLE A.

1.—Every petition, .....	\$ 30.00
2.—Every bond with sureties, .....	5.00
3.—Every subpoena or summons, .....	2.00
4.—Every order made in Court (except an order upon a petition for winding up, an order adjourning a public examination, and an order appointing a shorthand writer), .....	10.00
5.—Every order adjourning a public examination, .....	4.00
6.—Every order appointing a shorthand writer, .....	4.00
7.—Every order made in Chambers, .....	4.00
8.—Every affidavit filed other than proof of debt, .....	1.00
9.—For taking an affidavit, or an affirmation, or attestation upon honour in lieu of an affidavit, or a declaration, except for proof of debts, for each person making the same, .....	1.00
And in addition thereto for each exhibit referred to therein and required to be marked, .....	.50
10.—On every proof of debt above \$20 (other than proof for workmen's wages), .....	.50
11.—Every application for search other than by petitioner, liquidator, or officer of the Company, .....	.50
12.—Every office copy, each folio of 72 words, .....	.35
13.—Every application to inspect liquidator's statement lodged with Registrar of Companies under section 214 of the Ordinance, .....	.50
14.—Every copy of or extract from such statement, each folio of 72 words or figures, .....	.35
15.—Every application by a committee of inspection to the Official Receiver for a special bank account, .....	10.00
16.—Every order of the Official Receiver for a special bank account, .....	20.00
17.—Every application under section 214 of the Ordinance to the Official Receiver for payment of money out of the Companies Liquidation Account; and every application for the reissue of a lapsed cheque or money order in respect of moneys standing to the credit of the Companies Liquidation Account:—	
Where the amount applied for does not exceed \$10.00, .....	.50
Where the amount applied for exceeds \$10.00, .....	1.00
18.—On every application to the Court to approve a reconstruction or other scheme by which the affairs of the company are to be wound up otherwise than by the realization and distribution of the assets, .....	50.00

Government Notification  
No. 124 of 1912.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

FEEs IN WINDING-UP,—Continued.

- 19.—On every order of the Court approving such reconstruction or scheme, a fee according to the following scale on the estimated value of the company's property transferred or otherwise disposed of, *viz.* :—
- On the first \$100,000 or fraction thereof, .....  $\frac{1}{4}$  per cent.
  - On the next \$900,000 or fraction thereof, .....  $\frac{1}{8}$  "
  - Above \$1,000,000, .....  $\frac{1}{10}$  "
- 20.—For taxation of costs.—The same fees as those directed to be paid and collected by the Order for the time being in force as to fees in the Original Jurisdiction of the Supreme Court.

TABLE B.

- I.—On the audit of the Official Receiver's or liquidator's accounts a fee according to the following scale on the amount brought to credit, including the produce of calls on contributories, but after deducting (1) money received and spent in carrying on the business of the company, and (2) amounts paid by the Official Receiver or liquidator to secured creditors (other than debenture holders) :—

On the first \$	50,000 or fraction thereof	.....	1 per cent.
On the next	950,000 "	"	$\frac{1}{2}$ "
On the next	4,000,000 "	"	$\frac{1}{4}$ "
On the next	5,000,000 "	"	1/8 "
Above	10,000,000 "	"	1/16 "

- II.—Where the Official Receiver acts as provisional liquidator only :—

(a.) Where no winding-up order is made upon the petition or where a winding-up order is rescinded or all further proceedings are stayed prior to the summoning of the statutory meetings of creditors and contributories :—

Such amount as the Court may consider reasonable to be paid by the petitioner or by the company as the Court may direct in respect of the services of the Official Receiver as provisional liquidator.

(b.) Where a winding-up order is made, but the Official Receiver is not continued as liquidator after the statutory meetings of creditors and contributories :—

(1.) In respect of every 10 members, creditors, and debtors, and every fraction of 10 up to 1,000, .....	\$5.00
For every 10 or fraction of 10 above 1,000, .....	2.50

Government Notification No. 124 of 1912.

Provided that where the net assets of the company including uncalled capital are estimated in the statement of affairs not to exceed \$5,000 three-fifths of the above fee only shall be charged.

(This fee to include cost of official stationery, printing, books, forms, and postage within Hongkong and to places in the British Dominions.)

(2.) On the value of the company's property as estimated in the statement of affairs after deducting (in cases where a person other than the Official Receiver has, prior to the making of a winding-up order, been appointed receiver for debenture holders) the amount due to debenture holders :—

On the first	\$50,000 or fraction thereof, .....	1 per cent.
On the next	200,000 " " .....	$\frac{1}{2}$ "
On the next	750,000 " " .....	$\frac{1}{4}$ "
Above	1,000,000 " " .....	$\frac{1}{8}$ "

- III.—Where the Official Receiver acts as liquidator of the Company (including his services as provisional liquidator) :—

(1.) In respect of every 10 members, creditors, and debtors, and every fraction of 10, .....	10.00
--	-------

Provided that where the net assets of the company, including uncalled capital, do not exceed \$5,000 three-fifths of the above fee only shall be charged.

(This fee to include cost of official stationery, printing, books, forms, and postage within Hongkong and to places in the British Dominions.)

(2.) Upon the total assets, including produce of calls on contributories, realised or brought to credit by the Official Receiver, after deducting sums on which fees are chargeable under No. IV of this Table, and not being moneys received and spent in carrying on the business of the company :—

On the first \$	10,000 or fraction thereof, .....	5 per cent.
On the next	15,000 " " .....	$\frac{1}{2}$ "
On the next	25,000 " " .....	3 "
On the next	50,000 " " .....	2 "
On the next	900,000 " " .....	1 "
Above	1,000,000 " " .....	$\frac{1}{2}$ "

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.	
<b>FEES IN WINDING-UP,—Continued.</b>		
(3.) On the amount distributed in dividend or paid to contributories, preferential creditors, and debenture holders by the Official Receiver, half the above percentages.	} Government Notification No. 124 of 1912.	
IV.—Where the Official Receiver collects calls or realises property for debenture holders or other secured creditors :— The same fees as under No. III (2) and (3) of this Table, to be paid out of the proceeds of such calls or property.		
V.—Where the Official Receiver performs any special duties not provided for in the foregoing Tables :— Such amount as the Court, on the application of the Official Receiver, may consider reasonable.		
VI.—Travelling, keeping possession, law costs, and other reasonable expenses of the Official Receiver.—The amount disbursed.		
VII.—On every payment under section 214 of the Ordinance of money out of the Companies Liquidation Account, 10 cents on each \$10.00 or fraction of \$10.00 to be charged as follows :— Where the money consists of unclaimed dividends, on each dividend paid out. Where the money consists of undistributed funds or balances, on the amount paid out.		
<b>THE LIMITED PARTNERSHIPS ORDINANCE, 1912.</b>		
<i>Fees to be paid to the Registrar of Companies.</i>		
1. On the original registration of a limited partnership, .....	\$20.00	
2. On the registration of a statement of any change, .....	3.00	
3. Certificate of registration of a limited partnership, .....	1.00	
4. Certified copy of or extract from any registered statement, .....	30 cents per folio of 72 words	
<b>COURTS OF SURVEY :—</b>		
<i>Table of Fees.</i>		
On filing Notice of Appeal, for every 50 tons of the gross registered tonnage of the Ship,.....	\$5.00	
On filing every Affidavit, .....	1.00	
On entering Appearance, .....	5.00	
On every Subpœna, .....	1.00	
On every Statement of the Order required to be made by the Court,.....	5.00	
On the Production and Swearing of every Witness,.....	1.00	
On every consent by the Parties to refer the question of Costs, or of Costs and Damages, to the Court, to be paid by each Party,.....	5.00	
On every Hearing for each day, to be paid by each Party, the amount thereof to be at the discretion of the Members of the Court,....from \$10.00 to	50.00	
On every Order whether for the Release or Detention of the Ship or for Payment of Costs, or Costs and Damages, to be paid by the Party taking out the Order, .....	5.00	
On every Office Copy of the Judgment or Report, or of notes of the Evidence, or of any of the Proceedings in the Appeal, per folio of 72 words, .....	0.25	
<b>CROWN LEASES :—</b>		
For the signature of the Governor to any Crown Lease or other document, including affixing the Public Seal to such Lease or other document, where such Seal is necessary, .....	10.00	
For plans attached to a Crown Lease and Counterpart, or other document,	20.00	
<b>DEEDS REGISTRATION :—</b>		
For registering (in accordance with the requirements of Ordinance No. 1 of 1844) every Deed, Assignment, Mortgage, or other Instrument in writing (except as hereinafter provided) where such Deed, Assignment, Mortgage, or other Instrument, relates only to one Lot or one section or portion of a Lot as registered or intended to be registered in the Land Office, .....	15.00	
For registering every other Deed, Assignment, Mortgage, or Instrument in writing, except as hereinafter provided, .....	30.00	
For registering all Deeds and Instruments in writing, comprised in Articles Nos. 1 and 2 of the Schedule to Ordinance No. 1 of 1844 :— Where the amount or value of the consideration money does not exceed \$500, .....	1.00	
Exceeding \$500 and not exceeding \$1,000, .....	3.00	
Exceeding \$1,000 and not exceeding \$5,000—for every \$1,000 or part thereof, .....	3.00	

Government Notification  
No. 124 of 1912.

Government Notification  
No. 369 of 1912.

Section 20, Ordinance 10  
of 1899, and Schedule  
of Ordinance, Table H.

Ordinance No. 1 of 1844.

Ordinance No. 1 of 1844  
and Govt. Notification  
No. 644 of 1903.

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.DEEDS REGISTRATION,—*Continued.*

For registering every Will, Probate, Letters of Administration, Judgment, Decree, Prohibitory Order, or other Order of Court, or receiving any verified Certificate, .....	\$ 3.00
For registering a Lis Pendens, .....	3.00
For entering a discharge of a Lis Pendens, .....	6.00
For a certificate of such entry of discharge, .....	3.00
For receiving for safe custody any Deed, Will, or other Instrument, .....	15.00
For every Search, .....	1.00
For Certificate of receipt of any document, or certifying a copy thereof, and for every other Certificate, .....	15.00
For every uncertified copy of any Will, Deed, Memorial, or other Instrument, per folio of 72 words, .....	0.75
For registering Memorial of a Writ of Foreign Attachment, .....	3.00
For filing a Certificate that a Writ of Foreign Attachment is dissolved, or that the Judgment in the action is satisfied, .....	3.00

Ordinance No. 1 of 1844  
and Govt. Notification  
No. 644 of 1903.

## NEW TERRITORIES :—

1. For Registration of a Conveyance on Sale, to be charged on the amount or value of the consideration money, such consideration money to include any sum payable by the purchaser in respect of any mortgage or other debt remaining upon the property purchased or released by such purchaser to the Vendor.	10 cents for every \$10 or part thereof up to \$50, if above \$50, 50 cents for every \$100 or part thereof.
2. For the Registration of a Lease or Agreement for a lease, to be charged on the amount of annual rent reserved.	50 cents for every \$100 or part thereof.
3. For the Registration of a Lease executed in pursuance of duly stamped agreement for the same.	The same fee as on the Agreement but not exceeding \$1.
4. For the Registration of a Surrender of a Lease or cancellation of an Agreement for a Lease.	The same fee as is payable on the Lease or Agreement itself under article 2.
5. For the Registration of a Mortgage or Agreement for a Mortgage whether the primary or collateral Security and for every deed or document extending the time of any mortgage and for every transfer of any mortgage, to be calculated upon the principal amount secured.	10 cents for every \$100 or part thereof.
6. For the Registration of a Reassignment or redemption of any mortgage to be calculated upon the principal amount secured by or under any such mortgage.	10 cents for every \$500 or part thereof.
7. For the Registration of a Conveyance when no money consideration or merely nominal consideration passes. Provided that where such conveyance is made for the purpose of effecting a partition of land held by two or more persons conjointly the Land Officer shall have power to remit the fee payable or such portion thereof as he may think fit.	\$1 for the first lot and 10 cents for each additional lot or portion of a lot after the first, with a maximum fee of \$2.
8. For the Registration of a Power of Attorney.	10 cents.
9. For the Registration of any Order or document issued under the Seal of the Supreme Court of Hongkong, Probate, Letters of Administration in respect of any land upon which Stamp or Probate Duty has been paid, Certificate of Satisfaction, and all other documents not herein provided for.	\$1 for the first lot and 10 cents for every additional lot or portion of a lot.
10. For every uncertified copy of any Instrument of record per folio of 72 words.	25 cents.
11. For every certified copy of any Instrument of record not exceeding 3 folios of 72 words each.	\$1.
For each additional folio.	50 cents.

Government Notification  
No. 21 of 1911.

## EMIGRATION OFFICER'S FEES :—

Fees on Certificate granted under Regulation 1 and Application for Certificate under Regulation 2 of the Regulations contained in the 4th Schedule to Ordinance 30 of 1915 :—	
For every Certificate, a stamp duty of .....	\$ 1.00
For every Application for Certificate, a stamp duty of .....	1.00
Fees on Fittings Certificate :—	
For every Certificate, a stamp duty of .....	25.00

Ordinance 30 of 1915.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

ENGAGEMENT AND DISCHARGE OF SEAMEN:—

(1.)—Engagement or Discharge of Crews.

In Ships under 100 tons, .....	\$ 5.00
100 to 400 " .....	10.00
400 to 700 " .....	15.00
700 to 1,000 " .....	20.00
and so on for Ships of larger tonnage adding for every 300 tons or part of 300 tons, five dollars.	

Section 5 of Ordinance 10 of 1899, and Schedule of Ordinance, Table I.

(2.)—Engagement or Discharge of Seamen.

Separately, 80 cents each.	
<i>Overtime fee when Engagement or Discharge takes place on board ships.</i>	
From 8 a.m. to 9 a.m. and from 4 p.m. to 6 p.m., .....	\$ 5 per hour.
From 6 a.m. to 8 a.m. and from 6 p.m. to 8 p.m., .....	10 "
Before 6 a.m. and after 8 p.m., .....	20 "
Any portion of an hour shall count as one hour.	

Section 37 of Ordinance 10 of 1899, and Schedule of Ordinance, Table E.

ENGAGEMENT OF MASTERS AND ENGINEERS OF STEAM-LAUNCHES, .....50 cents.

EXAMINATION OF MASTERS, MATES AND ENGINEERS:—

For every application for Certificate of Competency as Master or First Class Engineer, .....	\$20.00
For every application for Certificate of Competency as Mate or Second Class Engineer, .....	15.00

Section 4 of Ordinance 10 of 1899.

For every examination of Master or Engineer of Steam-launch, ..... 2.50

Section 37 of Ordinance 10 of 1899, and Schedule of Ordinance, Table E.

FEES OF COURT:—

ORDER AS TO THE FEES AND PERCENTAGES TO BE TAKEN IN THE SUPREME COURT.

- 1.—This Order may be cited as *The Supreme Court Fees Order, 1903*. It shall come into force on the 1st day of June, 1903, and shall apply to all causes and matters commenced on and after the said day, and to all proceedings taken on and after the said day in all causes and matters then pending.
- 2.—The fees and percentages contained or referred to in the several Schedules hereto are fixed and appointed to be and shall be taken in the Supreme Court in the various jurisdictions to which the said Schedules respectively relate; and the said fees and percentages shall, except in so far as the said Schedules provide for a payment in cash, be taken by stumps either impressed or adhesive as the Governor may from time to time direct.
- 3.—All Orders and Rules of Court heretofore made for the purpose of fixing fees or percentages in the Supreme Court are hereby annulled, but this Order shall not apply to or affect existing fees or percentages directed to be taken or paid by any Ordinance.
- 4.—A folio comprises 72 words, each figure being counted as a word.

SCHEDULE I.

ORIGINAL JURISDICTION.

*Writs of Summons, Subpœnas, and Appearance.*

Sealing every Writ of Summons for commencement of a Cause (except a concurrent, renewed or amended Writ) and sealing a Writ of Injunction, <i>Certiorari, Mandamus, or Habeas Corpus</i> , .....	\$ 5.00
Interpleader Summons, .....	5.00
Sealing a concurrent, renewed or amended Writ of Summons, .....	1.50
Sealing a Subpœna, .....	3.00
Sealing a Subpœna for each Witness in addition to the first, .....	0.50
Entering an Appearance for each Defendant, .....	1.50
Certificate of Non-Appearance, .....	1.50

*Writs of Execution, &c.*

Sealing a Warrant for arrest of a Defendant, or for arrest and detention of a Ship or for Attachment of Property before Judgment, .....	15.00
Sealing a Writ of Execution or Writ of Possession, .....	15.00
Order for Release of Defendant from Custody, ... ..	1.00
Sealing a Prohibitory Order, .....	3.00
Each Copy, Prohibitory Order, .....	1.50

*Foreign Attachment.*

Sealing a Writ of Foreign Attachment, ... ..	15.00
Settling Bond, .....	4.00

The Supreme Court Fees Order, 1903. (Vide Government Notification No. 256 of 24th April, 1903.)

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.

## FEES OF COURT,—Continued.

Filing same, .....	\$ 2.00
Certificate of Dissolution of Foreign Attachment or Satisfaction of the Judgment, .....	5.00
Registrar's Order for seizure of Property, .....	5.00

*Pleadings, Issues, References, &c.*

Filing any Pleading and Sealing Copy, .....	6.00
Filing any amended Pleading and Sealing Copy, .....	3.00
Filing any Petition of Right or Special Case, .....	10.00
Filing any issue, .....	15.00
Filing any Agreement under Section 239 of Code, .....	15.00
Order of Reference of Accounts, &c., .....	10.00
Filing same, .....	1.50
Order of Reference to Arbitration, .....	5.00
Filing same, .....	1.50
Application to file award in Court when arbitration has been without the intervention of the Court, .....	7.50

*Taking Evidence, Affidavits, &c.*

Administering any Oath or taking any Declaration in the Registry, .....	1.00
Filing any Affidavit or Declaration, .....	1.00
Administering any Oath or taking any Declaration outside the Registry, (other than Oath or Declaration of Debtor in Gaol), .....	10.00
Marking every Exhibit, .....	0.50
For every Witness examined <i>de bene esse</i> by the Judge, Registrar or other Officer in the Court House including Oath, .....	10.00
For every Witness examined <i>de bene esse</i> by the Judge, Registrar or other Officer, outside the Court House, including Oath, .....	20.00
Attendance of any Government Official to produce or prove in the Supreme Court any record or document, .....	5.00
Attendance of any Government Official to give any other evidence in the Supreme Court:—	

When called as an expert, the fee payable to an expert witness.

When not called as an expert:—

If his annual salary is £600 (\$6,000) or more, \$15.00 per hour or portion of an hour of attendance in Court, with a minimum of .....	20.00
If his annual salary is £360 (\$3,600) or more, \$10.00 per hour or portion of an hour of attendance in Court, with a minimum of .....	15.00
If his annual salary is under £360 (\$3,600), \$5.00 per hour or portion of an hour of attendance in Court, with a minimum of .....	10.00

*Note*:—The above fees are to be paid to the Registrar of the Supreme Court in cash.

Attendance by the Registrar or Officer outside the Supreme Court, .....	10.00
Commission to examine Witnesses and Seal, .....	10.00

*Setting down Hearing, Decree, Order, &c.*

Setting down every Cause or Issue or set of Issues for Trial or Hearing including Order, .....	15.00
Setting down every Appeal for hearing before the Full Court, .....	15.00
Setting down every Appeal from a Magistrate or Magistrates, .....	15.00
Application for Review of Judgment or for a new trial, .....	5.00
Issuing Judge's Summons, filing <i>ex parte</i> Application or Notice of Motion, ...	3.00
Order for Judgment or Decree under Sections 22, 23, or 24 of the Code, .....	15.00
Drawing up and entering a Judgment or Decree or Decretal Order whether on the original hearing of a cause or on further consideration, .....	5.00
Drawing up and entering any other order whether made in Court or in Chambers, .....	4.00
Report or Certificate by Registrar or other Officer, .....	10.00

*Copies, Translations, Receipts, Searches.*

Copy of any Document made in the Registry and certifying same, per folio, ...	0.40
Translation of any Document made in the Registry and Certificate, per folio, ...	1.00
Certifying Translation made elsewhere, per folio, .....	0.50
Every Receipt for a Document or Documents, .....	0.25
Every Search in the Registry, for each file or document referred to or required, .....	1.00

*Service.*

Each Service of any Document by Bailiff, .....	1.00
Arresting any Person, .....	3.00
Arresting a Ship, .....	5.00

The Supreme Court  
Fees Order, 1903.  
(*Vide* Government  
Notification No. 256  
of 24th April, 1903.)

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.FEES OF COURT,—*Continued.**Juries.*

Summoning Special or Common Jury including Service, .....	\$15.00
Copy Panel, .....	5.00

*Bailiff's Expenses.*

Possession Money, per diem, (to be paid in cash), .....	1.50
When more than one man in possession if directed by Registrar or Party, per diem, (to be paid in cash), .....	1.50
Ricksha, Launch or Boat-hire, according to distance, (to be paid in cash). ...	...

*Taxation of Costs.*

Signing Appointment to tax Bill of Costs, .....	1.50
Taxing every Bill of Costs not exceeding \$100, .....	3.00
On every \$100 or part of \$100 charged in such Bill in excess of the first \$100, .....	1.00

*Miscellaneous.*

Filing any Notice or Document not hereinbefore referred to, .....	1.00
Sealing any Document not hereinbefore referred to, .....	2.00
Settling any Bond for Security for Costs or otherwise, .....	5.00
Settling any Notice or Advertisement, per folio, .....	0.50

*Bills of Sale.*Fees in addition to those provided by Section 25 of *The Bills of Sale Ordinance, 1886*—

Petition to enter Satisfaction, .....	.....
Memorandum of Satisfaction, .....	.....

## SCHEDULE II.

## SUMMARY JURISDICTION.

*Writs of Summons, Subpœnas, &c.*

Writ of Summons (including service setting down and hearing):—	
Where Claim does not exceed \$50, .....	\$ 1.50
Where Claim exceeds \$50 but does not exceed \$100, .....	2.00
Where Claim exceeds \$100 but does not exceed \$500, .....	3.50
Where Claim exceeds \$500, .....	4.50
In any Suit in Equity within Section 12 of Ordinance 4 of 1873, .....	4.50
Interpleader Summons (including service hearing and order):—	
Where the Value of the Property claimed does not exceed \$50, .....	1.50
Where the Value of the Property claimed exceeds \$50 but does not exceed \$100, .....	2.00
Where the Value of the Property claimed exceeds \$100 but does not exceed \$500, .....	3.50
Where the Value of the Property claimed exceeds \$500, .....	4.50
Subpœna and Copy including Service, each Witness where the Claim does not exceed \$50, .....	1.00
Subpœna and Copy including Service, each Witness where the Claim exceeds \$50 but does not exceed \$100, .....	1.50
Subpœna and Copy including Service, each Witness where the Claim exceeds \$100, .....	2.00

*Writs of Execution, &c.*

Any Writ of Execution including Service,—	
Where the Judgment Debt does not exceed \$50, .....	2.50
Where the Judgment Debt exceeds \$50 but does not exceed \$100, .....	3.00
Where the Judgment Debt exceeds \$100 but does not exceed \$500, .....	4.50
Where the Judgment Debt exceeds \$500, .....	6.00
Prohibitory Order and Copy (including Service), .....	3.00
Each additional Copy, .....	1.50
Order for Release of a Defendant from Custody, .....	1.00
Warrant before Judgment for Arrest of a Defendant or for Arrest and Detention of a Ship or for Attachment of Property including Service, .....	5.00
Writ of Foreign Attachment and Copy including (Service one Garnishee) ...	4.00
Each additional Garnishee, .....	1.50
Settling and filing Bond, .....	1.50
Certificate of Dissolution of Foreign Attachment on satisfaction of the Judgment, .....	2.00
Registrar's Order for Seizure of Property, .....	2.00

*Application, Order, &c.*

Issuing Judge's Summons filing <i>ex parte</i> Application or Notice of Motion including Service when necessary and Order, .....	3.00
Application to Judge for review of Judgment or for a New Trial, .....	3.00
Drawing up and entering any Decree or Order including Copy, .....	2.00

The Supreme Court  
Fees Order, 1903.  
(*Vide* Government  
Notification No. 256  
of 24th April, 1903.)

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

FEEs OF COURT,—Continued.

*Pleadings, Issues, References, &c.*

Half the Fees charged under this Head in Schedule I but such Half Fees to include Service when required.

Notice of Equitable or Special Defence (including Service), .....\$ 1.00

*Taking Evidence, Affidavit, &c.*

Half the Fees charged under this Head in Schedule I.

*Copies, Translations, Receipts, Searches.*

The same Fees as are charged under this Head in Schedule I, except that translations ordered by the Judge may be made without Fee if the Judge shall so order.

*Juries.*

Summoning Special or Common Jury including Service, ..... 8.00

Striking and reducing, ..... 4.00

Copy Panel, ..... 1.00

*Bailiff's Expenses.*

The same Fees as are charged under this Head in Schedule I.

*Taxation of Costs.*

Taxing every Bill including Appointment—If Bill does not exceed \$100,..... 2.50

For every \$100 or part of \$100 charged in excess of the first \$100, ..... 1.00

*Miscellaneous.*

Filing any Notice or Document not hereinbefore mentioned or referred to,..... 1.00

Sealing any Document not hereinbefore mentioned or referred to, ..... 2.00

Settling any Notice or Advertisement, per folio, ..... 0.50

Any other Matter or Proceeding not hereinbefore mentioned or referred to—  
Half the Fee charged in respect of a similar Matter or Proceeding in the Original Jurisdiction.

SCHEDULE III.

PROBATE JURISDICTION.

Filing Petition for Probate or Letters of Administration,.....\$ 2.00

Grants of Probate or Letters of Administration other than grants under Section 61 of Ordinance 2 of 1897 :—

If the Personal Estate is sworn under the value of \$	500,.....	2.00
" " " "	\$ 1,000,.....	3.00
" " " "	\$ 1,500,.....	4.00
" " " "	\$ 2,000,.....	5.00
" " " "	\$ 3,000,.....	8.00
" " " "	\$ 4,000,.....	12.00
" " " "	\$ 5,000,.....	16.00
" " " "	\$ 6,000,.....	20.00
" " " "	\$ 7,000,.....	24.00
" " " "	\$ 8,000,.....	28.00
" " " "	\$ 9,000,.....	34.00
" " " "	\$ 10,000,.....	40.00
" " " "	\$ 12,000,.....	44.00
" " " "	\$ 14,000,.....	48.00
" " " "	\$ 16,000,.....	52.00
" " " "	\$ 18,000,.....	56.00
" " " "	\$ 20,000,.....	60.00
" " " "	\$ 25,000,.....	64.00
" " " "	\$ 30,000,.....	68.00
" " " "	\$ 35,000,.....	72.00
" " " "	\$ 40,000,.....	76.00
" " " "	\$ 45,000,.....	80.00
" " " "	\$ 50,000,.....	84.00
" " " "	\$ 60,000,.....	88.00
" " " "	\$ 70,000,.....	92.00
" " " "	\$ 80,000,.....	96.00
" " " "	\$ 90,000,.....	98.00
" " " "	\$ 100,000,.....	100.00
" " " "	\$ 120,000,.....	110.00
" " " "	\$ 140,000,.....	120.00
" " " "	\$ 160,000,.....	130.00
" " " "	\$ 180,000,.....	140.00
" " " "	\$ 200,000,.....	150.00
" " " "	\$ 250,000,.....	170.00
" " " "	\$ 300,000,.....	190.00
" " " "	\$ 350,000,.....	210.00
" " " "	\$ 400,000,.....	240.00
" " " "	\$ 500,000,.....	280.00
" " " "	\$ 600,000,.....	320.00
" " " "	\$ 800,000,.....	360.00
" " " "	\$1,000,000,.....	400.00

And \$40 for every additional \$100,000 or fractional part of \$100,000.

The Supreme Court  
Fees Order, 1903.  
(Vide Government  
Notification No. 256  
of 24th April, 1903.)

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

FEEs OF COURT,—Continued.

Double or Cessate Probate or Letters of Administration <i>de bonis non</i> or Cessate and duplicate and triplicate Probates or Letters of Administration when the Personal Estate is under \$3,000—The same Fee as on a first grant under the same sum.	
When the Personal Estate is of the sum of \$3,000 and over, .....	\$ 10.00
Probate of a Codicil or Letters of Administration with a Codicil annexed being a Codicil to a Will already proved—Same Fee as on a duplicate or triplicate Probate or Letters of Administration with the Will annexed.	
Exemplification of a Probate or Letters of Administration in addition to the Fees for engrossing, .....	10.00
Engrossing Wills and other Documents, per folio, .....	0.40
Every Search, .....	1.00
Commission of Appraisalment, .....	2.00
Caveat, each, .....	2.00
Warning to Caveat, .....	4.00
Service of Warning, .....	2.00
Removing Caveat, .....	1.00
Settling Administrators Bond and filing, .....	2.00
Making alteration in grant pursuant to Order, .....	2.00
Every Citation, .....	2.00
Settling Citation or Abstract of Citation for Advertisement, per folio, .....	0.40
Filing Inventory, .....	2.00
Writ of Attachment, .....	4.00
Writ of Sequestration, .....	20.00
Writ of <i>Fi Fa</i> , .....	20.00
Commission of Official Administrator including Appraisalment if necessary—5 per cent. of the gross value of the Estate (to be deducted therefrom).	
Any other Matter or Proceeding not herein specified—The same Fee as is charged in the Original Jurisdiction in respect of a similar Matter or Proceeding.	

The Supreme Court Fees  
Order, 1903. (*Vide*  
Government Notifica-  
tion No. 256 of 24th  
April, 1903.)

*Estates under \$500 in value.*

Estates sworn at and under \$100, .....	\$1.00
For every \$50 or fraction of \$50 over the first \$100, .....	0.20
The above fees do not include Probate Duties.	
Estates sworn under \$500 exempt from Estate Duty.	

} Ordinance 2 of 1897,  
(Second Schedule.)  
} Ordinance 38 of 1902,  
Note to Item 43.

SCHEDULE II.

BANKRUPTCY JURISDICTION.

ORDINANCE No. 7 OF 1891.

SCALE OF FEES AND PERCENTAGES.

TABLE A.

Every declaration by a debtor of inability to pay his debts, .....	\$ 2.50
Every bankruptcy notice, .....	2.50
Every bankruptcy petition, .....	30.00
Every bond with sureties, .....	6.00
Every affidavit filed, other than proof of debts, .....	1.00
Every subpoena or summons under Section 26, .....	0.50
(a.) For taking an affidavit, or an affirmation, or a declaration, or attestation upon honour in lieu of an affidavit or a declaration, except for proof of debt, each person making the same, .....	1.00
(b.) And in addition thereto for each exhibit therein referred to and required to be marked, .....	0.50
On every proof of debt above \$20, .....	0.50
Every petition under Section 81, .....	30.00
(a.) Every application for an order of discharge, including expense of gazetting, .....	15.00
(b.) And for each creditor to be notified, .....	0.50
Every application for search other than by petitioner, trustee, bankrupt, or any officer of the Court, .....	1.00
Every application to the Court, except by the Official Receiver when acting either as Official Receiver or Trustee, .....	3.00
Every order of the Court, .....	4.00
Every office copy, each folio of 72 words, .....	0.25
Every allocatur by the taxing officer of the Court for any costs, charges or disbursements:—	
Where the amount allowed shall not exceed \$100, .....	3.00
Where the amount exceeds \$100:—	
For the first \$100, .....	3.00
For every additional \$100 or fraction thereof, .....	1.00

Ordinance 7 of 1891,  
(Second Schedule).  
*Vide* Government  
Notification No. 110  
of 22nd April, 1910.

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.

## FEES OF COURT,—Continued.

Every application to the Court to appoint a special manager or to carry on the business of a debtor, .....	\$ 3.00
Every application under Section 80 to the Registrar of the Supreme Court for payment of money out of the Bankruptcy Estates Account, .....	1.50
Every application to the Court to approve composition, a fee computed at the following rates on the gross amount of the composition, <i>viz.</i> , \$10 on every \$1,000 or fraction of \$1,000 up to \$50,000 and \$5 on every or fraction of \$1,000 beyond \$50,000.	
Every application to the Court to approve a scheme of arrangement, a fee computed at the following rates on the gross amount of the estimated assets (but not exceeding the gross amount of the unsecured liabilities), <i>viz.</i> , \$10 on every \$1,000 or fraction of \$1,000 up to \$50,000 and \$5 on every \$1,000 or fraction of \$1,000 beyond \$50,000.	
Provided that, where a fee has been taken on a previous application to the Court to approve a composition or scheme, or where a fee has been paid under this table on the account submitted for audit, seven-eighths of the amount thereof shall be deducted from the fee payable on an application to approve a composition or scheme.	
On one copy of an account, showing assets realized, forwarded by the Official Receiver or Trustee to the Registrar of the Supreme Court, a fee according to the following scale on the gross amount of the assets realized and brought to credit, <i>viz.</i> , \$10 on every \$1,000 or fraction of \$1,000 up to \$50,000 and \$5 on every \$1,000 or fraction of \$1,000 beyond \$50,000.	
Provided that, where a fee has been taken on an application to approve a composition or scheme of arrangement, seven-eighths of the amount thereof shall be deducted from the fee.	
On every application for release by a trustee a fee of \$1.25 on every \$1,000 or fraction of \$1,000 of assets realized and brought to credit.	

TABLE B.

On the net assets realized or brought to credit by the Official Receiver whether acting as interim receiver, receiver or trustee, after deducting any sums paid to secured creditors in respect of their securities and not being assets realized by a special manager or moneys received and spent in carrying on the business of the debtor and on the net assets realized by an Official Receiver when acting as trustee to administer a debtor's property under a composition or scheme, after deducting any sums paid to secured creditors in respect of their securities, and not being moneys received and spent in carrying on the business of a debtor, a percentage according to the following scale:—	
On the first \$10,000 or fraction thereof, .....	\$5 per cent.
“ next \$15,000 “ “ .....	4 “
“ “ \$25,000 “ “ .....	3 “
“ “ \$50,000 “ “ .....	2 “
On all further sums, .....	1 “
On the amount distributed to creditors by the Official Receiver when acting as trustee under a composition:—	
On the first \$5,000 or fraction thereof, .....	\$2 per cent.
“ next \$5,000 “ “ .....	1½ “
“ “ \$10,000 “ “ .....	1 “
On all further sums, .....	½ “
On the amount distributed in dividend by the Official Receiver, when acting as trustee under adjudications, schemes, or orders of administration of the property of a deceased insolvent, a percentage according to the following scale:—	
On the first \$10,000 or fraction thereof, .....	\$2½ per cent.
“ next \$15,000 “ “ .....	2 “
“ “ \$25,000 “ “ .....	1½ “
“ “ \$50,000 “ “ .....	1 “
On all further sums, .....	½ “
For the Official Receiver acting as interim receiver of the property of a debtor in addition to the percentage chargeable on realizations, on every order, .....	\$30.00
And, in addition, where the order is in force for a longer period than fourteen days, for every seven days after the first fourteen and for every fraction of seven days, .....	10.00
For each notice by an Official Receiver to a creditor of a first or any other meeting, or sitting of the Court:—	
Where the estimated value of the estate exceeds \$1,000—each notice, ...	0.50
Where the estimated value of the assets does not exceed \$1,000:—	
On the first twenty notices—each notice, .....	0.50
For each notice above twenty, .....	0.25
Each notice by an Official Receiver to a creditor of an adjourned meeting or an adjourned sitting of the Court, .....	0.25

Ordinance 7 of 1891,  
(Second Schedule).  
*Vide* Government  
Notification No. 110  
of 22nd April, 1910.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

FEEs OF COURT,—Continued.

For the Official Receiver supervising a special manager or the carrying on of a debtor's business, where the estimated assets exceed \$1,000, a fee according to the following scale :— *Per week.*

If the gross assets are estimated by the Official Receiver not to exceed \$5,000, ..... \$10.00  
 If to exceed \$5,000 but not to exceed \$50,000,..... 20.00  
 If to exceed \$50,000 but not to exceed \$100,000, ..... 30.00  
 If to exceed \$100,000 but not to exceed \$200,000, ..... 40.00  
 If to exceed \$200,000, ..... 50.00

Travelling, keeping possession, and other reasonable expenses of Official Receiver—the amount disbursed.

For official stationery, printing, books, forms, and postages, each estate :—  
 For every ten applications to debtors to an estate, or fraction of ten,..... \$1.00  
 For every ten creditors or fraction of ten where the estimated assets exceed \$1,000, ..... 5.00

Where the estimated assets do not exceed \$1,000 :—  
 For every ten creditors or fraction of ten up to twenty, ..... 5.00  
 For every ten creditors or fraction of ten above twenty, ..... 2.50

On every payment under Section 80 of money out of the Bankruptcy Estates Account 10 cents on each \$10 or fraction of \$10 to be charged as follows :—  
 When the money consists of unclaimed dividends, on each dividend paid out.  
 When the money consists of undistributed funds or balances, on the amount paid out.

Ordinance 7 of 1891,  
(Second Schedule).  
Vide Government  
Notification No. 110 of  
22nd April, 1910.

ORDINANCE No. 1 of 1883.

Table of Fees to be levied in Distraints for Rent.

Sums sued for	Affidavits, Warrant to Distrain, Notices, &c.	Order to sell.	Commission.
	\$ c.		\$ c.
1 and under 5 Dollars, ...	0.25	Twenty-five cents,	0.25
5 " 10 " ...	1.00		0.50
10 " 20 " ...	2.00		1.00
20 " 30 " ...	3.00		1.50
30 " 40 " ...	4.00		2.00
40 " 50 " ...	5.00		2.50
50 " 75 " ...	6.00		3.75
75 " 100 " ...	7.50		5.00
100 " 250 " ...	10.00		\$1 for every \$20 or part of \$20
250 " 500 " ...	15.00		
500 " & above	15.00		

Ordinance 1 of 1883,  
(First Schedule.)

The above scale is intended to include all expenses ; except in actions where the tenant disputes the landlord's claim, and witnesses have to be subpoenaed, in which case each subpoena must be paid for at 25 cents ; where watchmen are kept in charge of property distrained, 50 cents per day must be paid per man ; where property is removed and stored, the necessary expenses, to be fixed by the Registrar, must be paid.

Admiralty Jurisdiction.

Court Fees.

ORDINANCE No. 6 of 1896.

Sealing any warrant, release, commission, attachment or other instrument requiring to be sealed (other than a writ of summons or subpoena),.....\$ 10.00  
 Filing a bail bond, ..... 5.00  
 Order for reference, ..... 10.00  
 Filing Preliminary Act, ..... 5.00  
 Notice issued by Registrar, ..... 1.00  
 Bailiff attending unlivery of cargo (to be paid in cash for each day),..... 10.00  
 Bailiff executing any commission of appraisement, sale or appraisement and sale, exclusive of the fees, if any, paid to the appraiser and auctioneer,... 5.00  
 Bailiff executing any other commission or instrument or any warrant or attachment, ..... 2.50  
 On the gross proceeds of any ship or goods, &c., sold by order of the Court (to be deducted from the proceeds in Court) if not exceeding \$1,000, ... 10.00  
 For every additional \$1,000 or part thereof, ..... 5.00  
 For every matter or proceeding not above specified, the same fee as is taken in Original Jurisdiction in respect of a similar matter or proceeding.

Ordinance 6 of 1896,  
(Rule 164).

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

FEEs OF COURT,—Continued.

Assessor's Fees.

For each nautical or other Assessor whether at the examination of witnesses or at the trial of an action or at the hearing of an appeal or upon any assessment of damages or taking of an account according to the case *per diem*. } From \$10.00 to \$50.00

*Note.*—The above fees shall be paid to the Registrar for the Assessors in cash and in the first instance by the party preferring the claim, or in the case of an appeal by the appellant.

Ordinance 6 of 1896, (Rule 164).

Bills of Sale.

ORDINANCE No. 7 OF 1886.

On filing a Bill of Sale, .....\$ 0.50  
 On filing the affidavit of Execution of a Bill of Sale, ..... 0.50  
 On the affidavit used for the purpose of re-registering a Bill of Sale to include the fee for filing,..... 1.25  
 For an Official Certificate of the result of a search in one name in any register or index under the custody of the Registrar of Bills of Sale,..... 1.25  
 For every additional name, if included in the same certificate, ..... 0.50  
 For a duplicate copy or certificate, if not more than three folios, ..... 0.25  
 For every additional folio, ..... 0.12  
 For a continuation search if made within 14 days of date of official certificate (the result to be endorsed on the certificate),..... 0.25

Ordinance 7 of 1886, (Second Schedule).

The Money-lenders Ordinance, 1911.

Registration fee and renewal thereof, ..... 10.00

Ordinance 16 of 1911, Section 4 (1).

Admission and Enrolment of Barristers, Attorneys, Solicitors, &c. (Ordinance 1 of 1871.)

On the filing of an Affidavit, ..... 2.00  
 On the Enrolment and Registration of Articles or of any Assignment of Articles under Sections 6 and 18, ..... 5.00  
 On the Entry of such Articles or Assignment in the Book to be opened to Public Inspection under Sections 6 and 18, .... 5.00  
 On the Registration of a Public Notary under Section 25, ..... 5.00  
 On the Admission of any Person to practise as a Solicitor, whether on his own account or as Clerk to another Solicitor or Firm of Solicitors practising in the Colony,.....150.00

Ordinance 1 of 1871, (Schedule.)

Police Magistrates' Court.

For affixing Magistrates' Seal or Signature, except to Official Documents, to which such Seal or Signature may be required by a Government Officer, ..... 0.50  
 For administering an Oath,..... 0.50  
 For every Recognisance in a Case Appealed to the Supreme Court,..... 2.00  
 For drawing and copying the Case if not exceeding 5 Folios of 72 words, each, ..... 3.00  
 For every additional Folio, if the Case exceed the said 5 Folios, ..... 0.30  
 For Certificate for leave to Appeal, ..... 0.50

C.S.O. No. 1566 of 1912.

Ordinance 3 of 1890, Section 106.

GOVERNMENT BUOYS :—

"A" class for ships from 450 to 600 feet, .....\$8 per day or part of a day.  
 "B" " " " " 300 " 450 " ..... 6 " " " " " "  
 "C" " " " of 300 feet or under, ..... 4 " " " " " "  
 At the discretion of the Harbour Master such buoys may be let at a monthly rent at the rate of not less than that for 21 days, such letting to be subject to revocation at any time.

Section 28 of Ordinance 10 of 1899, and Government Notification No. 53 of 1916.

The tenant of any such buoy shall not sub-let the same and if any such buoy is at any time unoccupied the Harbour Master may assign such buoy to any other ship for temporary use.

GRAVES CERTIFICATES, NEW TERRITORIES,—Vide under "Grants of Land", Page W 1.

GUNPOWDER STORAGE :—

Packages containing 25 lb. and less of loose Gunpowder, ..... 7 cents  
 " " " of Gunpowder in tins, ...10 "  
 " " more than 25 lb. and less than 50 lb. of loose Gunpowder, .....14 "  
 " " more than 25 lb. and less than 50 lb. of Gunpowder in tins,.....16 "  
 " " 50 lb. and less than 75 lb. of loose Gunpowder, .....20 "  
 " " 50 lb. and less than 75 lb. of Gunpowder in tins, .....22 "  
 " " 75 lb. and less than 100 lb. of loose Gunpowder, .....26 "  
 " " 75 lb. and less than 100 lb. of Gunpowder in tins,.....28 "

a month, or fraction of a month.

Ordinance 10 of 1899, Section 36, and Table R.

**SPECIFICATION OF TAXES, DUTIES, &c.**

Act of Colonial Legislature or other Authority under which levied.

**GUNPOWDER STORAGE,—Continued.**

and so on, increasing 6 cents per package for each 25 lb. of Gunpowder, up to and in excess of 100 lb., according as the Gunpowder may be loose or in tins. Packages containing Safety Cartridges to be charged per 25 lb. weight, 6 cents a month, or fraction of a month; packages of detonators, 9 cents per 25 lb. weight. Cases or boxes of Percussion Caps to be charged six cents for twenty-five pounds weight a month or fraction of a month. The weight of the various packages will be determined at the time of storing, and no alteration will be allowed after they have been received into the Magazine. The Government will not be responsible for damage by explosion, or by insufficient or improper packing, and as wooden packages are liable to the attacks of white ants, they should be tin-lined, and the lining should be intact.

Government Notification No. 210 of 1913.

**Storage of Other Explosives :—**

Nitro-Glycerine, or Glonoine Oil, Gun Cotton, Fulminating Mercurry, Dynamite, Lithofracteur, Horsleys' Patent Blasting Powder, &c., &c.

Cases of above containing 25 lb. and less, .....	16 cents	} a month, or fraction of a month.
" containing more than 25 lb. and less than 50 lb., .....	28 "	
" " 50 lb. and less than 75 lb., .....	40 "	
" " 75 lb. and less than 100 lb., .....	52 "	

and so on, increasing 12 cents per package for each 25 lb. weight. The weight of the various packages will be determined at the time of storing, and no alteration will be allowed after they have been received into the Magazine. The Government will not be responsible for damage by explosion, or by insufficient or improper packing, and as wooden packages are liable to the attacks of white ants, they should be tin-lined, and the lining should be intact.

Ordinance 10 of 1899, Section 36, and Table R.

**HOUSEHOLDERS REGISTRATION :—**

Bond by non-resident householder, ..... \$5.00

Ordinance 3 of 1888, Schedule I as amended by Ordinance 24 of 1913, Section 3.

**LETTERS PATENT,—See under "Trade Marks".**

**MAINTENANCE OF GAP ROCK LIGHTHOUSE :—**

Contribution from Chinese Government, .....\$750 annually.

C.S.O. Nos. 490 & 1291 of 1868.

**MEDICAL CERTIFICATES :—**

- 1.—For Insurance Companies, .....\$10.00
- 2.—For fitness or unfitness for the performance of duty and invaliding,.....\$ 5.00

Government Notification No. 820 of 24th December, 1909.

**MEDICAL REGISTRATION :—**

Registration of person qualified under Imperial Medical Acts, ..... 5.00  
 " " in other Colony or country, ..... 25.00

Ordinance 1 of 1884.

**MEDICAL TREATMENT :—**

For patients treated in the Civil Hospital, Victoria Hospital, the Lunatic Asylums, or the Kennedy Town Hospital, according to the following scale :—

**SCALE OF FEES.**

**CIVIL OFFICERS, THEIR WIVES AND CHILDREN.**

Salaries.	Daily Rates.		
	1st Class.	2nd Class.	3rd Class.
Under \$240 a year, .....	...	...	Free.
From \$240 to \$420 a year, .....	...	...	\$1.15
" \$480 to \$660 " .....	...	...	.30
" \$720 to \$900 " .....	...	...	.40
" \$960 to \$1,200; (£ 96 to £180) a year, .....	...	...	.55
" \$1,320 to \$1,560; (£131 to £160) " .....	...	\$1.25	.75
" \$1,680 to \$2,040; (£161 to £200) " .....	...	1.60	.95
" \$2,160 to \$2,700; (£201 to £270) " .....	...	2.00	1.20
" \$2,701 to \$2,990; (£271 to £299) " .....	...	2.70	1.60
" \$3,000 and over ; (£300 and over) " .....	\$5.00	3.35	2.00

Government Notification No. 820 of 24th December, 1909.

European Police Inspectors who entered Government Service prior to 1st January, 1895, and their wives, .....	2nd Class	70 cts.
Sanitary Inspectors, do., do., .....	2nd Class	70 "
Indian Police, wives and children, .....	3rd Class	25 "
Chinese Police, .....	3rd Class	14 "
Children under 12 half price in each Class.		

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

MEDICAL TREATMENT,—Continued.

Medical Officers (including the Medical Officers of Health), Sisters and Nurses of the various Hospitals and Asylums, Members of the Subordinate Staff attached to the various Hospitals and Asylums, if admitted to a Hospital while suffering from illness which is clearly the result of their work. } Free.

C.S.O. No. 7993 of 1906.

OTHER PATIENTS.

Patients.	Daily Rates.		
	1st Class.	2nd Class.	3rd Class.
Private Patients, .....	\$8.00	\$5.00	\$2.00
Do. (Asiatic on European diet),.....	...	...	1.00
Do. ( do. not on do. ),.....	...	...	.50
Seamen, (European and American),.....	...	...	1.50
Do., (Asiatic, sent in by Board of Trade),.....	...	...	.50

Government Notification No. 820 of 24th December, 1909.

European lunatics landed from ships on Consular or ship's agents' guarantee are charged as 2nd class private patients. Asiatic lunatics are charged as 3rd class patients in accordance with the foregoing scale.

Lunatics sent in by Board of Trade will be charged in accordance with the rates for seamen given above.

Children under 12 years of age half price in each class.

Patients are charged for all wines, spirits and malt liquors consumed, with the exception of brandy administered medicinally.

Certificates.—A charge of \$5 is made for all certificates in connection with fitness or unfitness of patients or others to perform their duty, and for invalidating certificates, and \$10 for certificates required by Insurance Companies, etc.

NATURALIZATION FEES, (\$250 in each case), .....

Government Notification No. 792 of 1902.

OFFICIAL ADMINISTRATOR'S COMMISSION :—

5 per centum on all moneys dealt with by the Official Administrator, .....

Ordinance 2 of 1897, Section 24.

OFFICIAL TRUSTEE'S COMMISSION :—

2 per centum on the net value of the Trust Estate where the value of the Trust Estate does not exceed \$10,000, and where the value exceeds \$10,000, 2 per centum on the first \$10,000 and 1 per centum on the excess, .....

Ordinance 5 of 1901, Section 10 (1).

2 per centum on the annual revenue of a Trust Estate, .....

Ordinance 5 of 1901, Section 10 (3).

OFFICIAL SIGNATURES :—

British Born Subject Certificates, ..... \$7.00

For the Signature of the Governor, ..... 5.00

For the Signature of the Colonial Secretary,..... 2.00

For the Signatures of the Captain Superintendent of Police, Colonial Treasurer, Director of Public Works, Secretary for Chinese Affairs, Harbour Master, Superintendent of Imports and Exports, Principal Civil Medical Officer and Clerk of Councils, ..... 2.00

Ordinances 1 of 1888, 4 of 1910 and 14 of 1913.

Passports, ..... 5.00

Permits to export Arms and Ammunition, etc., ..... 2.00

Government Notification No. 754 of 1909.

Public Service Certificates, ..... 2.00

Ordinance 1 of 1888.

ORDINANCES AND CIVIL SERVICE LIST SALES :—

Ordinances, (Annual Volumes), ..... 4.00

Alabaster's Revised Edition, ..... 50.00

Civil Service List, ..... 2.00

POLICE AND OTHER STORES SALES,—

Payments for Articles sold out of Police Stores.

Ordinance 11 of 1900, Section 32.

POLICE SERVICE LOANS,—Pay and allowances of Officers loaned.

Do.

PRINTED FORMS SALES :—

For every copy of Harbour Regulations, not returned by the Master, .... 1.00

Section 44 of Ordinance 10 of 1899.

For every copy of Tide Tables sold, ..... 1.50

C. S. Letter No. 279 of 7th February, 1883, and C.S.O. 7899/08.

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
<b>PRINTED FORMS SALES,—Continued.</b>	
For every copy of Rules for Examination of Masters, Mates and Engineers in the Mercantile Marine, .....	0.25
For every copy of Quarantine Regulations under Table L of Schedule to Merchant Shipping Ordinance, 1899,.....	0.25
<b>PRISON INDUSTRIES SALES :—</b>	
Receipts accruing from the Sale of Articles manufactured by Prisoners, ....	—
<b>PRISONERS SUBSISTENCE RECOVERY :—</b>	
Recoveries of Expenses incurred for the maintenance of Prisoners in terms of Ordinances 10 of 1899, Section 9 (6), and 4 of 1901 and the Mutiny Act, according to the following scale :—	
Subsistence of Military,.....	at 30 cents per diem.
"    of Navy, .....	at 30 " "
"    of Foreign Seamen, .....	at 25 " "
"    of Debtors, Europeans,.....	at 25 " "
"    of Debtors, Chinese and Indians, ...	at 25 " "
"    of Consulate Prisoners, .....	at 30 " "
<b>PUBLIC SCHOOL FEES :—</b>	
<b>QUEEN'S COLLEGE.</b>	
Fees :—\$60 per annum.	{ C.S.O. 3005 of 1909.
<b>KOWLOON AND VICTORIA BRITISH SCHOOLS.</b>	
Fees :—\$5 to \$2 per mensem.	{ Government Notifica- tion No. 141 of 6th March, 1908, C.S.O. 1464 of 1908.
<b>PEAK SCHOOL.</b>	
Fees :—\$15, \$10, \$8, and \$6, per mensem.	{ C.S.O. 6689 of 1904.
<b>BELILIOS PUBLIC SCHOOL FOR GIRLS.</b>	
Fees :—\$2 per mensem.	
<b>ELLIS KADOORIE, SAIYINGPUN, YAUMATI AND WANTSAI SCHOOLS.</b>	
Fees :—\$3 per mensem.	
<b>ENGLISH SCHOOL FOR INDIANS.</b>	
Fees :—\$1 per mensem.	{ C.S.O. 3005 of 1909.
<b>PRAYA EAST SCHOOL.</b>	
Fees :—\$2 per mensem.	
<b>TAI PO, CHEUNG CHAU AND UN LONG SCHOOLS.</b>	
Fees :—50 cents per mensem.	
<b>REGISTRATION OF SOCIETIES. Fee :—\$5 in stamps.</b>	{ Ordinance No. 47 of 1911. Government Notification No. 194 of 1912.
<b>REGISTRY FEES—(MERCHANT SHIPPING CONSOLIDATION ORDINANCE, 1899) :—</b>	
<b>TABLE B.</b>	
<i>Table of Fees payable to the Government under The Merchant Shipping Act, 1894, and Ordinance 10 of 1899.</i>	
Effecting an Imperial or Colonial Register and granting a Certificate thereof,—	
Under 50 tons, .....	\$ 10.00
50 to 100 " .....	15.00
100 to 200 " .....	20.00
For every additional 100 tons or fraction of a hundred,.....	5.00
Copy from Register Book, .....	10.00
For every declaration made in any of the forms specified in the second part of the First Schedule to the Merchant Shipping Act, 1894, or under Section 3 of this Ordinance. ....	4.00
Endorsing a Memorandum of Change of Master upon Certificate of Imperial or Colonial Registry, .....	2.00
Endorsing a Memorandum of Change of Ownership upon Certificate of Imperial or Colonial Registry,.....	4.00
Certificate of Sale or Mortgage, .....	4.00
Recording the Mortgage of a Ship or Shares in a Ship, .....	10.00
Recording the Transfer of a Mortgage of a Ship, or Shares in a Ship,.....	10.00
Recording the Discharge of a Mortgage of a Ship, or Shares in a Ship, ...	10.00
Endorsing on Register a Change in Rig or Tonnage, .....	4.00
Recording the Sale of a Ship, or Shares in a Ship, .....	10.00
For every Alteration in Agreements with Seamen, .....	2.00
For Certifying a Desertion, .....	2.00
For attesting a Seaman's Will, .....	Nil.
For examining Provisions or Water (to be paid by the party failing to support his case), .....	10.00
For renewing Colonial Register under Section 3, Sub-section 14, .....	10.00
For Inspection of Register Book, .....	2.00
	{ Ordinance 10 of 1899, and Schedule of Ordinance, Table B.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

**SICK STOPPAGES FROM POLICE FORCE :—**  
According to the following Scale :—

Salaries.	Daily Rates.		
	1st Class.	2nd Class.	3rd Class.
Under \$ 240 a year, .....	...	...	Free.
From 240 to \$ 420 a year, .....	...	...	\$ .15
" 480 to 660 " .....	...	...	.30
" 720 to 900 " .....	...	...	.40
" 960 to 1,200 ; (£ 96 to £130 a year),...	...	...	.55
" 1,320 to 1,560 ; (£131 to £160 " )....	...	\$1.25	.75
" 1,680 to 2,040 ; (£161 to £200 " )....	...	1.60	.95
" 2,160 to 2,700 ; (£201 to £270 " )....	...	2.00	1.20
" 2,701 to 2,990 ; (£271 to £299 " )....	...	2.70	1.60
" 3,000 and over ; (£300 and over " )....	\$5.00	3.35	2.00

Government Notification No. 820 of 24th December, 1909.

European Police Inspectors who entered the Government Service prior to 1st January, 1895, and their wives,.....(2nd Class) 70 cents a day.  
Indian Police, wives and children, .....(3rd Class) 25 " "  
Chinese Police, .....( Do. ) 14 " "

**SUNDAY CARGO-WORKING PERMITS :—**

Registered Tonnage,—

400 or under, .....	\$ 75
Over 400 but not exceeding 700, .....	100
" 700 " " 1,000, .....	125
" 1,000 " " 1,500, .....	150
" 1,500 " " 2,000, .....	175
" 2,000, .....	200

Ordinance 1 of 1891.

**SURVEY OF STEAM-LAUNCHES :—**

For each Certificate, ..... 15

Sec. 37 of Ordinance 10 of 1899 and Schedule of Ordinance, Table E.

**SURVEY OF STEAMSHIPS :—**

TABLE C.

(1.)—Survey of Steamships for Passenger Certificates.

Tons (Register).	Fee.	Tons (Register).	Fee.
	\$		\$
100 and under, .....	50	1,200 and under 1,500,.....	148
Over 100 and not exceeding 300, ..	70	1,500 " 1,800,.....	172
Over 300 and under 900,.....	100	1,800 " 2,100,.....	196
900 and under 1,200, .....	124	2,100 " 2,400,.....	220

\$24 for every additional 300 tons.

The above scale is for twelve months. For six months six-twelfths of the fee will be charged, for nine months nine-twelfths, and so on, at the rate of one-twelfth for each month; but no fee is to be less in amount than three-twelfths. In all cases of *new* steam-ships, or of steam-ships coming under survey for a Passenger Certificate for the first time, a full twelve months' fee must be paid, notwithstanding that a Certificate for twelve months may not be required, and in no case of an incomplete declaration will less than three-twelfths be charged.

The fee paid in accordance with the foregoing scale covers any number of visits that a Surveyor may require to make before he is able to grant his declaration, as well as the inspection of the lights and fog signals and of the marking of the vessel, which inspection must be made by the Surveyor before he can grant his declaration. The fee does not, however, apply to or include any inspection of lights, fog signals, or marking, made subsequently to the granting of the declaration.

The above fee does not cover any service under the Chinese Passengers' Act, 1855, or the Asiatic Emigration Ordinance, 1915, or measurement for tonnage.

Ordinance 10 of 1899, Table C.

(2.)—Survey of Ships under the Chinese Passengers' Act, 1855, or the Asiatic Emigration Ordinance, 1915.

Surveys made within Office Hours.	Fee.
Ordinary Survey of the Ship and of her Equipments, Accommodation, Dis-	\$ 40
tilling Apparatus (if any), Stores, Light, Ventilation, and Sanitary	
Arrangements, .....	
Special Survey, .....	50
Do. entailing unusual Attention, .....	60

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

**SURVEY OF STEAMSHIPS,—Continued.**

A special survey is to be deemed to be a survey requiring more than two visits by a Government Surveyor or Surveyors, or a survey in cases in which from age or any other circumstances there are reasonable grounds for doubting the seaworthiness of the vessel. Where the case requires unusual attention and occupies an unusual amount of the Surveyor's time, the higher fee of \$60 and upwards will be charged, according to the special circumstances of the case and the number of visits made.

Where a declaration has been granted for a Steamship under Section 10 (8) of this Ordinance, the survey under the Chinese Passengers' Act will be made on payment of half the usual fee mentioned above. The fee paid in accordance with the above scale covers the inspection of the lights and fog signals, and of the marking of the vessel, made at the time of survey under the Chinese Passengers' Act. It does not, however, apply to, or include, any inspection of lights, fog signals, or marking, made subsequently to such survey.

The fee for survey under the Chinese Passengers' Acts does not cover any survey of a Steamship for a Passenger Certificate under this Ordinance, or measurement for tonnage, or inspection of crew spaces.

Travelling expenses (if any) and subsistence expenses (if any) due according to the scale authorised by the Governor, will be charged in addition to the fees.

(3.)—*Measurement of Tonnage.*

Tons (Gross Register).	Fee. \$	Tons (Gross Register).	Fee. \$
Under 50, .....	14	1,200 to 2,000, .....	70
50 to 100, .....	20	2,000 to 3,000, .....	80
100 to 200, .....	30	3,000 to 4,000, .....	90
200 to 500, .....	40	4,000 to 5,000, .....	100
500 to 800, .....	50	5,000 and upwards, .....	110
800 to 1,200, .....	60		

(4.)—*Inspection of the Berthing or Sleeping Accommodation of the Crew.*

The fee to be paid on application for inspection is \$6.

A further fee of \$6 will be charged if more than one visit by the Surveyor is necessary.

The fees for inspection of crew spaces will not be charged if the inspection is made when the vessel is measured for tonnage, but if a second or third visit is necessary for crew spaces alone, a fee of \$6 for each visit will be charged.

(5.)—*Inspection of Lights and Fog Signals.*

The fee to be paid on application for inspection is \$6.

A further fee of \$6 will be charged if more than one visit by the Surveyor is necessary.

(6.)—*Inspection of the Marking of Vessels.*

The fee for a first visit is \$6, and is to cover all expenses except where application is made by owner, when expenses are also to be charged. For any subsequent visit, expenses are to be charged but no further fee.

(7.)—*Inspection of Tracings or Drawings.*

The fee to be paid when tracing is submitted for inspection is \$30.

This fee will not be charged when the full fee for survey under the Merchant Shipping or Chinese Passengers' Acts has been paid.

(8.)—*Surveys of Seaworthiness for Change of Name when directed to be made.*

Fees will be charged in accordance with the scale for a twelve-months' passenger certificate. (See Scale No. 1, above.)

(9.)—*Recording Change of Name and endorsing Carrying Note.*

Fee to be charged when no survey of seaworthiness is made is \$10.

(10.)—*Survey for Re-registry under Section 54 of Merchant Shipping Act, 1894.*

Fee will be charged on the same scale as for change of name. This fee includes the inspection of crew spaces and lights, but does not include measurement for tonnage.

(11.)—*Survey of a Vessel before Transfer to a Foreign Flag.*

The fee to be charged in cases of survey before transfer to the flag of any other country shall be \$50.

(12.)—*Minor Inspections, Alteration of Rig, Port of Registry, &c.*

A fee of \$10 is to be charged in all cases of minor inspections (e.g., alteration of rig, port of registry, description of engines, &c.).

(13.)—*For Re-measurement of Passenger Accommodation in any Ship the Passenger Certificate of which is unexpired.*

A fee of \$20.

(14.)—*For Surveys of Ships' Bottoms only.*

Half the fee for survey of Steamships for Passenger Certificates.

(15.)—*Survey of Boilers.*

\$50.

(16.)—*Approving and Certifying Position of Load-line.*

\$10.

Ordinance 10 of 1899,  
Table C.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature  
or other Authority  
under which levied.

SURVEY OF STEAMSHIPS.—Continued.

(17.)—Overtime Fees for Service of Government Marine Surveyors.

Week Days,	}	from 8 A.M. to 10 A.M. and 4 P.M. to 6 P.M., .....	\$10 per hour.
		6 A.M. to 8 A.M. and 6 P.M. to 8 P.M., .....	20 "
		before 6 A.M. and after 8 P.M., .....	40 "
On Sundays and Public Holidays, .....		40	"

Ordinance 10 of 1899,  
Table C.

A service occupying less than one hour will be charged as one hour. For service exceeding one hour, a quarter of the fee will be charged for each quarter of an hour, and any expenses incurred will be charged in addition.

N.B.—When an incomplete declaration is given, one-half of the Survey Fee in Table C. will be charged.

TECHNICAL INSTITUTE CLASS FEES :—

A fee of \$6 per term will be charged for each subject, with the exception of First Aid, the fee for which is \$2 per term or \$1 to Technical Institute or Queen's College students, and the Vernacular Teachers' Classes, where the fee is \$1. Where three subjects are taken in the Engineering Section or in the Commerce Section (not including Chinese) the fee is \$5 per subject.

C.S.O. 1330 of 1905.

TIMBER SALES (INCLUDING FORESTRY PRODUCTS).

C.S.O. 2645 of 1889.

TOBACCO DUTIES :—

Cigars valued at not less than \$2.20 per lb. and snuff of whatever value, .....	\$1.50 per lb.
Cigars valued at less than \$2.20 per lb. and not less than \$1.60 per lb. ....	.70 "
Tobacco and cigarettes valued at not less than \$1.60 per lb. ....	.70 "
Tobacco, cigars and cigarettes valued at less than \$1.60 per lb. and not less than \$1.10 per lb. ....	.30 "
Tobacco, cigars and cigarettes valued at less than \$1.10 per lb. and not less than 60 cents per lb. ....	.20 "
Tobacco, cigars and cigarettes of any other kind not herein otherwise provided for, .....	.10 "

Ordinance 10 of 1916,  
Section 8, and Govern-  
ment Notifications Nos.  
327 and 343 of 1916.

TRADE MARKS REGISTRATION :—

On application not otherwise charged to register a trade mark or a series of trade marks for one or more articles included in one class—Form No. 1, .....	\$ 5.00
On application to Registrar to state grounds of decision and materials used, under section 12 (4)—Form No. 3, .....	5.00
On notice of opposition for each application opposed, by opponent—Form No. 4, .....	10.00
On filing a counter-statement in answer to a notice of opposition, by the applicant for each application opposed—Form No. 5, .....	5.00
On the hearing of each opposition, by applicant and by opponent respectively—Form No. 6, .....	10.00
For registration of a trade mark for one or more articles included in one class—Form No. 7, .....	10.00
For registration of a series of trade marks for one or more articles included in one class—Form No. 7—	
For the first mark, .....	10.00
For every other mark of series, .....	2.50
Upon each entry in the register of a mark of a note that the mark is associated with a newly registered mark, .....	1.00
On application to register a subsequent proprietor in cases of assignment or transmission of a single mark—Form No. 9 or 11, .....	10.00
On application to register a subsequent proprietor of more than one mark standing in the same name, the devolution of title being identical in each case—Form No. 9 or 11—	
For the first mark, .....	10.00
For every other mark, .....	1.00
On application for endorsement of assignment or transmission on certificate of registration—Form No. 13, .....	3.00
On application to change the name of a proprietor of a single mark where there has been no alteration in the proprietorship, .....	2.50
On application to change the name of a proprietor of more than one mark standing in the same name, the change being the same in each case—	
For the first mark, .....	2.50
For every other mark, .....	.50
For first renewal of registration of a mark registered prior to the 22nd August, 1898,—Form No. 14, .....	2.50
For second and subsequent renewals of registration of a mark registered prior to the 22nd August, 1898, and for renewal of registration of a mark registered on or after the 22nd August, 1898,—Form No. 14, .....	10.00
For renewal of registration of a series of marks at the expiration of last registration—Form No. 14—	
For the first mark of the series, .....	10.00
For every other mark of the series, .....	1.00
Additional fee under rule 59—Form No. 16, .....	5.00
Additional fee under rule 60—Form No. 17, .....	10.00
On application for endorsement of renewal on certificate of registration—Form No. 18, .....	3.00

First Schedule to the  
Trade Marks Rules,  
1910.

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
<b>TRADE MARKS REGISTRATION,—Continued.</b>	
For altering a single entry of the address of a registered proprietor.....	\$2.50
For altering more than one entry of the address of a registered proprietor where the address in each case is the same and is altered in the same way—	
For the first entry, .....	2.50
For every other entry,.....	.50
For every entry in the register of a rectification thereof or an alteration therein, not otherwise charged, .....	5.00
For cancelling the entry or part of the entry of a mark upon the register on the application of the owner of such mark, .....	2.50
On action taken, not otherwise charged, under section 12 (6) or under section 22,.....	2.50
For a search under rule 77, .....	5.00
For certificate of Registrar of registration to be used in legal proceedings,...	10.00
For certificate of Registrar of registration of a mark to be used for the pur- pose of obtaining registration abroad, .....	2.50
For certificate of Registrar of registration of a series of marks for the purpose of obtaining registration abroad, .....	5.00
For certificate of Registrar other than certificate under section 17 or certi- ficate of registration to be used in legal proceedings or for the purpose of obtaining registration abroad, .....	10.00
On appeal from Registrar to Governor in respect of each design unsuccess- fully appealed against by applicant, .....	10.00
On an application to the Registrar under section 23—Form No. 19,.....	50.00
On an application to the Registrar for leave to add to or alter a single mark,.....	10.00
On an application to the Registrar for leave to add to or alter more than one mark of the same proprietor, the addition or alteration to be made in each case being the same—	
For the first mark, .....	10.00
For every other mark, .....	5.00
For inspecting the register or making a search in the register, for every half hour or part thereof,.....	.50
For office copy of documents per folio of 72 words, but never less than \$1,...	.25
For certifying office copies, Manuscripts or printed matter, .....	5.00
<i>Note.</i> —For the purpose of these fees (except as specially provided above) every trade mark of a series under section 11 of the Trade Marks Ordinance 1898 or section 26 of the Trade Marks Ordinance 1909 shall be deemed to be a mark separately registered.	
<b>LETTERS PATENT,—REGISTRATION OF.</b>	
On filing petition of inventor or of owner by assignment, transmission, &c., for which letters patent have not heretofore been granted in the Colony, .....	5.00
On grant of letters patent, .....	25.00
On application for extension, .....	5.00
On grant of extension or original letters patent in lieu of extension,.....	25.00
On application for registration of notifications of assignments, transmis- sions, &c., .....	5.00
On registering notifications of assignment, transmission, &c., .....	2.50
For every inspection and search of register, &c., .....	1.00
For certified copies of entries under the hand of the Registrar of Letters Patent for every extract not exceeding a folio of 72 words,.....	2.00
And for every folio or a portion of a folio exceeding 72 words at the rate of (per folio),.....	0.25
<i>Note.</i> —Applicants must in addition pay the cost of all requisite advertise- ments in the <i>Gazette</i> , and other papers.	
For notifying grant of letters patent in <i>Gazette</i> , .....	\$ 5.00
For notifying registration of assignment or change of interest in <i>Gazette</i> , ....	5.00
On grant of provisional protection,.....	5.00
<b>VACCINE LYMPH SALES,—vide "Analyses, Bacteriological Exams., Miscellaneous".</b>	
<b>WATER EXCESS SUPPLY AND METER RENTS :—</b>	
Excess over allowance on Rating Valuation, .....	50 cents per 1,000 gallons.
Meter Rents, .....	\$1 to \$11 per quarter,
Meter Testing, .....	\$10.00
<b>WARRANTS OF ATTACHMENT,.....</b>	<b>1.00</b>

First Schedule to the Trade  
Marks Rules, 1910.

Ordinance No. 2 of 1892.

Government Notification  
No. 118 of 3rd March,  
1903.

Government Notification  
No. 750 of 19th Nov.,  
1909.

Ordinance 16 of 1903 and  
Government Notifica-  
tion No. 657 of 1903.  
Ordinance 34 of 1910 and  
Government Notifica-  
tion No. 791 of 1905.

RATES OF POSTAGE. ¶

TO	LETTERS.		Post Card.	Printed Matter per 2 oz.	Re-gistration Fee.	Return receipt for registered articles.	Commercial Papers.	Samples.	Act of Colonial Legislature or other Authority under which levied.
	First Unit.	Each Additional Unit.							
Hongkong, Kowloon, and New Territories, ...	2 cents (1 oz.)	2 cents (1 oz.)	1 cent	2 cents			Same as for Printed Matter, except that the lowest charge is 10 cents.	Same as for Printed Matter, except that the lowest charge is 4 cents.	Ordinance 6 of 1900.
Canton and Macao, ...	2 cents ( $\frac{1}{2}$ oz.)	2 cents ( $\frac{1}{2}$ oz.)	1 cent	2 cents					
China, (except the above), ...	4 cents (1 oz.)	4 cents (1 oz.)	1 cent	2 cents	10 cents.	10 cents.			
United Kingdom, British Colonies and Protectorates, ...	4 cents (1 oz.)	4 cents (1 oz.)	4 cents	2 cents					
Foreign Countries, ...	10 cents (1 oz.)	6 cents (1 oz.)	4 cents	2 cents					

**N.B.—(a.)** Postal Hong packets may be sent to China at 4 cents per  $\frac{1}{2}$  oz., which must be prepaid.

**(b.)** Newspapers published in Hongkong and posted singly to the following Places are accepted at the special rate of 2 cents per  $\frac{1}{2}$  oz. or fraction thereof, viz. :—Australia, Canada, Ceylon, China, Corea, Formosa, India, Japan, Macao, Netherlands India, New Zealand, Philippine Islands, Siam, Straits Settlements, Timor, and United Kingdom.

**(c.)** Circulars, Dividend Warrants, Invitations, Cards, Patterns, Bills, Almanacs, &c., when intended for addressees in Hongkong or Ports of China at which British Postal Agencies are established only and when posted in batches of not less than ten of uniform size and weight (such weight not to exceed 2 ounces) and prepaid in stamps at the 1 cent rate. Such circulars should be delivered to an officer of the Post Office.

¶ For Rates of Postage on Parcels see the current Postal Guide pages 62 to 147 inclusive.



SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

RENT OF GOVERNMENT PROPERTY, LAND, AND HOUSES,—Continued.

BUILDINGS,—Continued.

Rent of portion of Old Supreme Court Building, \$400 per month, .....	{ C.S.O. No. 61 in 144 of 1911. { C.S.O. No. 850 of 1916 Confidential. { C.S.O. No. 785 of 1915. { C.S.O. No. 4262 of 1913. { C.S.O. No. 2924 of 1917 Confidential. { C.S.O. No. 5 in 217 of 1917. { C.S.O. No. 18 in 68 of 1913. { C.S.O. No. 69 of 1912.
Rent of Old Customs Building at Lai Chi Kok, \$40 per mensem from 2nd February to 30th June, 1917,.....	
Rent of Quarters at Victoria British School, \$25 per mensem from 8th October, 1917,.....	
Rent of District Officer's Quarters, Taipo, \$50 per mensem from 1st June, 1917, .....	
Rent of Police Bungalow at Taipo, \$40 per mensem from 1st June, 1917, ...	
Rent of "Lysholt", No. 104 The Peak, \$100 per mensem from 28th August to 15th December, 1917, .....	
Rent of "Tanderagee", No. 132 The Peak, \$191.67 per mensem from 16th November, 1917, .....	
Rent of No. 107 Queen's Road Central, \$55 per mensem from 19th June to 15th September, 1917, .....	
Rent of No. 127 Queen's Road Central, \$120 per mensem from 14th November to 13th December, 1917, .....	

LANDS NOT LEASED (Permits for Encroachments, etc.) :—

Fees for occupation of land for terms not exceeding one year, .....	{ Subject to His Excellency the Governor's approval.

LAND REVENUE, New Territories,—Crown Rents.

LAUNDRIES,.....	\$20 per month.	C.S.O. 3367 of 1909.
-----------------	-----------------	----------------------

LEASED LANDS (Crown Rent exclusive of New Territories) :—

Crown Rents on Lands leased for periods varying from 1 to 75 years, .....	{ The leases are disposed of at Public Auction Sales, held in accordance with Notifications.

MARKETS—

Shops, } Let either from month to month, or for a term of years, for such rent as shall appear to the Head of the Sanitary Department just and reasonable.	{ Ordinance 1 of 1903 Section 73.
Stalls, }	

PIERS :—

*In the City of Victoria.*

	<i>Annual rent.</i>
For encroachments of 500 square feet or less, .....	\$ 120
For encroachments exceeding 500 square feet, but not exceeding 1,000 square feet, .....	180
For encroachments exceeding 1,000 square feet, but not exceeding 2,000 square feet, .....	300
For encroachments exceeding 2,000 square feet, but not exceeding 3,000 square feet, .....	480
For encroachments exceeding 3,000 square feet, but not exceeding 5,000 square feet, .....	660
For encroachments exceeding 5,000 square feet, but not exceeding 10,000 square feet, .....	900
For encroachments exceeding 10,000 square feet, .....	1,200

Ordinance 11 of 1899.

Piers and Wharves outside of the City of Victoria will be subject to payments calculated at one-half the above scale.

PINEAPPLE LAND LEASE, .....	\$3 per acre per annum.	{ C.S.O. 10133 of 1903 Extension.

SLAUGHTER-HOUSES :—

Sole privilege of slaughtering animals for the food of man within any part of Shaukiwan and Aberdeen granted by Tender for one year from 1st January to 31st December, 1917, for \$2,340 and \$1,200 respectively.

Sole privilege of the daily collection and removal of blood and hair from the Slaughter-houses situated at Kennedy Town in the City of Victoria and at Ma Tau Kok in Kowloon granted by Tender for one year from 1st January to 31st December, 1917, for \$6,600 and \$1,248 respectively.

Depôts for Cattle, Pigs, Sheep and Goats at Kennedy Town and Ma Tau Kok:—

The fee payable for each head of cattle housed in a Government Depôt shall be fifty cents when cattle so housed are removed to any place other than the Slaughter-house adjoining such Depôt or another Government Depôt, and the fee payable for each pig, sheep and goat similarly housed and removed shall be ten cents. No fee is payable on admission. ....

Depôts for Cattle, Pigs, Sheep and Goats By-laws contained in Schedule B of Ordinance No. 1 of 1903 and Government Notification No. 766 of 1909.

## SPECIFICATION OF TAXES, DUTIES, &amp;c.

Act of Colonial Legislature  
or other Authority  
under which levied.

## STONE QUARRIES :—

Let on permit for one year from 1st January, 1917 :—

Shaukiwan,.....	\$ 3,189.00	per annum.
Hok Un, .....	2,100.00	" "
Ma Tau Kok, .....	640.00	" "
Ma Tau Kok, .....	1,800.00	" "
Yaumati, .....	950.00	" "
Ngau Tau Kok, .....	1,242.66	" "
Ngau Tau Kok, .....	441.46	" "
Ngau Tau Kok, .....	750.00	" "
Cha Kwo Liang, .....	2,692.10	" "
Tsat Tsz Mui, .....	800.00	" "
Sai Tso Wan, .....	600.00	" "
Jordan Road, Kowloon, .....	1,000.00	" "
Lyemun, .....	3,000.00	" "
Mati,.....	200.00	" "
Fuk Tsun Heung, .....	1,200.00	" "

C.S.O. 2936 of 1914.

Let on permit for a period extending from 1st  
November, 1916, to 31st January, 1918 :—

Ngau Shi Wan, .....	\$1,625.00	} For period men- tioned.
---------------------	------------	------------------------------

Leased to the highest bidder by public auction  
for 1 year from 1st April, 1917 :—

Cheung Chau Quarry Lot No. 726.....	\$ 150	per annum.
-------------------------------------	--------	------------

Let on permit to the highest bidder by public auction for  
a period extending from 1st September, 1917, to  
31st August, 1918 :—

Chu Lu Kok Quarry Lot No. 2 .....	\$ 200	per annum.
-----------------------------------	--------	------------

Government Notification  
No. S. 48 of 1917, and  
C.S.O. 2932 of 1914.Government Notification  
No. S. 201 of 1917,  
and C.S.O. 2059 of  
1913.

## INTEREST.

On Fixed Deposits in Local Banks at 4 per cent. per annum, as also the Interest  
allowed by the Hongkong & Shanghai Banking Corporation on Current Deposit  
Accounts, at the rate of 2 per cent. per annum on the daily balance to credit of  
Government.

## MISCELLANEOUS RECEIPTS.

## CONDEMNED STORES, &amp;c.

## CONSERVANCY CONTRACT FOR CITY OF VICTORIA AND HILL DISTRICT:—

From 1st October, 1916, to 30th September, 1921, at \$19,872 per annum, .....

C.S.O. No. 27 of 1916.

## CONSERVANCY CONTRACT FOR KOWLOON AND KOWLOON CITY:—

From 1st October, 1916, to 30th September, 1921, at \$6,672 per annum,.....

C.S.O. No. 1 in 27 of 1916.

## SCAVENGING AND CONSERVANCY CONTRACT FOR SHAUKIWAN, &amp;c. :—

1st January, 1916, to 31st December, 1918, at \$1,860 per annum, .....

C.S.O. No. 9 in 27 of 1915.

## INTEREST FOR USE OF FURNITURE AT GOVERNMENT HOUSE.....

} Colonial Finance Regula-  
tion 389.

## PENALTY RATES FOR NON-FULFILMENT OF BUILDING COVENANT.

## OTHER MISCELLANEOUS RECEIPTS:—

## Poundage,—

Horse, Mule, Donkey, Buffalo or Dog,.....50 cents per diem.

Sheep, Goat, Pig, Goose, Duck or Fowl,.....25 " "

} Notification No. 402 of  
1911.

## Royalties,—

The Hongkong Tramway Company, Limited, shall pay to the Government  
the following Royalties, that is to say :—(a.) From 22nd September, 1914, for the period of twenty-five years, a  
Royalty amounting to five per cent. per annum of the profits of  
the Company.(b.) After the said period of twenty-five years (22nd September, 1939)  
has expired and for so long as the Company shall exercise their  
said rights, powers and authorities a Royalty amounting to  
twenty-five per cent. per annum of the profits of the Company.} Section 47 of Ordinance  
10 of 1902.For the purpose of this section profits shall be the gross takings of the  
Company less working expenses, and such working expenses shall not be  
deemed to include any interest or dividends upon any moneys borrowed for the  
purposes of the Company.

## Unclaimed Balances,—

Indivisible residue and unclaimed dividends, and Interest on funds in Court  
transferred to the General Revenue of the Colony.

} Ordinance 1 of 1885.

Widows' and Orphans' Pensions Contributions, .....

} Ordinance 15 of 1908

## LAND SALES.

Premia on Sales at Public Auctions held in accordance with Notifications.