

(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.

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SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
LIGHT DUES.	
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.	
LICENCES AND INTERNAL REVENUE NOT OTHERWISE SPECIFIED.	
ARMS.—Licence to deal in	\$1,200 yearly.
" for sporting purposes only,	10 "
ASSESSED TAXES:—	
In the City of Victoria,	13 per cent.
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 San Tsun or Tai Hang, Causeway Bay, Yaumati, Mongkoktsui, Kowloon Point, Hunglom, Hunglom West, Taikoktsui, Kowloon City Road and part of Hok Un, part of Fuk Tsun Heung, part of Shamshuipo, and Ho Mun Tin, East of Railway,	13 "
On Inland Lot No. 1947 and in Tung Lo Wan, Whitfield, Shaukiwan East and West, Po Kau Wat, Tsing Shui Ma Tau, part of Sai Wau Ho, Shaukiwan Road, as far as Inland Lot No. 1620, and on K.M. Lots Nos. 26, 28 and 33 and on N.K.I.L. Nos. 140, 154, 162, 164, 165, 178, 181, 189, 202 & 219,	12 $\frac{1}{4}$ "
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 $\frac{3}{4}$ "
On Inland Lots Nos. 1837, 1916, 1911, 1969, and 2060,	10 $\frac{1}{2}$ "
In To Kwa Wau,	9 $\frac{3}{4}$ "
In Aberdeen, Wong-nei-chong, Kwat Chun Lung, Ma Tau Wei, and Kowloon City,	9 "
In any other place,	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.	
AUCTIONEERS' LICENCES,	\$600 yearly.
BILLIARD TABLE AND BOWLING ALLEY LICENCES,	100 "
BOARDING-HOUSE LICENCES,	25 "
BOAT LICENCES:—	
Licence Books for all boats,	\$1 each.
<i>I.—Passenger Boats.</i>	
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.	
<i>II.—Lighters, Cargo and Water Boats.</i>	
Under 100 piculs,	\$ 6
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
<i>N.B.—A Cargo Boat exceeding 2,000 piculs shall be deemed to be a "Lighter".</i>	

Section 32 of Ordinance 10 of 1899, Table P.

Orl. 2 of 1900, Sec. 10.

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, and 487, 590 of 1919.

Orl. 8 of 1887 & Govt. Notns. Nos. 633 of 1902 & 389 of 1909, Ordinance 10 of 1899.

Ordinance 10 of 1899, Sec. 39, and Schedule of Ordinance, Table U. Govt. Notifications No. 122 of 1912, and No. 202 of 1913.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

LICENCES, &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 and
Govt. Notification No.
463 of 1918.

CARRIAGES, CHAIRS, &c., LICENCES:—

For every Jinrikisha on Island of Hongkong, yearly,	72.00
" " Private Jinrikisha,	10.00
For every Wheeled Vehicle in Kowloon and the New Territories, half-yearly,	12.00
For a Driver of a Motor Car, yearly,	5.00
For every Public Chair, yearly,	4.00
" " Private Chair, yearly,	2.00
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,	5.00
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 Jinrikisha Licence,	1.00
" " Chair Licence,	0.25
" " Licence for a Bearer or Driver,	0.10
" every Upper Level Jinrikisha, half-yearly,	12.00
" " Peak " "	12.00

Ordinance 40 of 1912
and Govt. Notifications
No. 231 of 1920.

Govt. Notifications Nos.
167 of 1887 and 375
of 1919.

VEHICLE LICENCES:—

Vehicle.	Fee for driver's licence.
	\$ c.
Private Chair and Jinrikisha,	0.30
Truck, Cart and Van,	0.30
Horse or Bullock drawn vehicle,	0.30
Motor Vehicle,	5.00
Public Jinrikisha,	0.30
Public Chair,	0.30

Vehicle.	Fee.
(a) Private Chairs,	\$ 2.00
(b) " Jinrikishas,	10.00
(c) " " (Sz Ka Che),	72.00
(d) Heavy Motor Cars not exceeding 3 tons in weight unladen, ...	120.00
(e) Other heavy Motor Cars,	240.00
(f) Public Motor Cars,	72.00
(g) Private Motor Cars,	24.00
(h) Motor bicycles and Motor tricycles,	12.00
(i) Trucks, Carts, and Vans, and Horse or bullock drawn Vehicles,	10.00
(j) Public Chairs,	4.00
(k) Public Jinrikishas:—	
(i) in Island of Hongkong,	72.00
(ii) in Kowloon, New Kowloon, Hill District, and Caine Road Level,	24.00
(iii) in New Territories,	12.00

SPECIFICATION OF TAXES, DUTIES, &c.,

Act of Colonial Legislature
or other Authority
under which levied.

LICENCES, &c.,—Continued.

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 Kun,	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

Ordinance 30 of 1915, and Ordinance 23 of 1917 and Govt. Notification No. 464 of 1917.

N.B.—The fee for a new licence with less than six months to run shall be half the full annual fee.

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.

CHINESE UNDERTAKERS' LICENCES, yearly,

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.

DANGEROUS GOODS LICENCES :—

Acetone,	\$2 payable yearly in advance.
Bobbinite,	\$1 payable half-yearly in advance.
Calcium Carbide,	"
Chlorate Mixture,	"
Chlorate of Potassium and other Chlorates,	\$2 payable yearly in advance.
Dissolved Acetylene,	\$1 payable half-yearly in advance.
Compressed Oxygen,	"
Detonators,	"
Dynamite,	"
Ether and Alcoholic (Liquids),	"
Fireworks (Manufacture),	\$10 payable yearly in advance.
Garage (Petrol),	\$2 payable half-yearly in advance.
Gunpowder (Manufacture),	\$25 payable yearly in advance.
Gunpowder (Storage),	\$1 payable half-yearly in advance.
Kerosene (in Godowns),	"
Kerosene (Ordinary),	"
Kerosene (New Territories),	\$2 payable yearly in advance.
Mixed Explosives,	\$1 payable half-yearly in advance.
Naphtha and Benzine,	"
Nitrobenzine or Oil of Mirbane,	"
Petroleum Fuel,	"
Petroleum in Bulk,	"
Phosphorus,	"

Govt. Notification No. 91 of 1912.

Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.

Govt. Notification No. 92 of 1912.

Ordinance 1 of 1873, Govt. Notification No. 132 of 1911.

Ordinance 1 of 1873.

Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.

Ordinance 14 of 1901.

Govt. Notifications Nos. 357 of 1911 and 208 of 1912.

Ordinance 14 of 1901.

Ordinance 1 of 1873.

Ordinance 34 of 1910, and Govt. Notifications Nos. 724 of 1902, 512 of 1909, 295 of 1910 and 135 of 1911.

Ordinance 1 of 1873, and Govt. Notifications Nos. 262 of 1909 and 272 of 1910.

Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.

Ordinance 1 of 1873.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.LICENCES, &c.—*Continued.*DANGEROUS GOODS LICENCES,—*Continued.*

Picric Explosive,.....	\$1 payable half-yearly in advance.
Rackarock,	"
Rockets,	"
Sulphuric Acid and Nitric Acid,	"

Ordinance 1 of 1873, and
Govt. Notification No.
853 of 1906.

Ordinance 1 of 1873.

DOG LICENCES, \$ 3.00 yearly.

Ordinances 5 of 1893 and
25 of 1909.

EMIGRATION LICENCES, (General),.....	} \$15.00 annually in advance.
" " (Ordinary),	
" " (Special),	
" " (Outport),.....	

Ordinance 30 of 1915.

EMIGRATION PASSAGE BROKERS' LICENCES,\$200.00 yearly

FERRY LICENCES, Variable.

Ordinance 34 of 1910
and Govt. Notifica-
tion No. 502 of 1905.

FINES :—

Levied in Supreme Court, Police Court, and Marine Magistrate's Court,

Under Common Law
and Local Ordinances.

FISHING STAKE AND STATION LICENCES :—

In-shore Stake Nets, per annum,	\$2.00
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

Section 29 of Ordinance
10 of 1899, (Govt.
Notification No. 367
of 1905).

FORESTRY LICENCES, NEW TERRITORIES,..... 10 cents per acre yearly.

Ordinance 34 of 1910 and
Govt. Notification No.
222 of 1909.

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.

HAWKERS' LICENCES, per annum (payable yearly in advance),.....	\$ 4.00
" Stall Holders' Licences " "	24.00
" Newspaper " "	1.00
" Flower,	1.00

Ordinance 8 of 1887, Sec-
tion 6, & Govt. Notifica-
tion No. 285 of 1917, &
No. 433 of 1921.

JUNK LICENCES :—

Licence Books for all Junks,\$ 1 each.

1.—TABLE OF FEES FOR JUNK LICENCES.

		<i>Trading Licences. One year.</i>	<i>Trading Licences. One voyage.</i>	<i>Fishing Licences.</i>
Under 100 piculs,		\$6.00	\$1.00	Nil. (under 150 piculs).
From 100 to 200.....	200.....	8.00	1.25	\$ 4.00 (from 150 to 200 piculs).
" 200 " 300.....	300.....	10.00	1.50	5.00
" 300 " 400.....	400.....	12.00	1.75	5.50
" 400 " 500.....	500.....	14.00	2.00	6.00
" 500 " 600.....	600.....	16.00	2.25	6.50
" 600 " 700.....	700.....	18.00	2.50	7.00
" 700 " 800.....	800.....	20.00	2.75	7.50
" 800 " 900.....	900.....	22.00	3.00	8.00
" 900 " 1,000.....	1,000.....	24.00	3.25	8.50
" 1,000 " 2,000.....	2,000.....	26.00	3.50	9.00
" 2,000 " 3,000.....	3,000.....	28.00	3.75	9.50
" 3,000 " 4,000.....	4,000.....	30.00	4.00	10.00
" 4,000 " 5,000.....	5,000.....	32.00	4.25	10.50
" 5,000 " 6,000.....	6,000.....	34.00	4.50	11.00
" 6,000 " 7,000.....	7,000.....	36.00	4.75	11.50
" 7,000 " 8,000.....	8,000.....	38.00	5.00	12.00
" 8,000 " 9,000.....	9,000.....	40.00	5.00	12.50
" 9,000 " 10,000.....	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 7.
Government Notifications
Nos. 122 of 1912 and
202 of 1913.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

LICENCES, &c.,—Continued.

JUNK LICENCES,—Continued.

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

Special 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 DUTIES :—

- On all liqueurs,.....\$10.00 per gallon.
- On all brandy, whisky, gin, rum, and other spirituous liquors,... 6.00 "
- On all champagnes and other sparkling wines, 10.00 "
- On all port, sherry and madeira. 4.00 "
- On all other still wines in bottle, 3.00 "
- On all other still wines in wood, 2.50 "
- On all other intoxicating liquors excepting spirits of wine and native wines and spirits, 0.40 "
- On all spirits of wine and arrack, 6.00 "
- On all native wines and spirits :—

(a.) \$0.60 cents a gallon on the native liquors known as Liu Pan and Sheung Ching and on the following sweetened, prepared, and medicated wines :—

- No Mai Tsau, Hak No Mai, Mau Kan, Yuk Lan, Ning Mung Tsau, Tsing Mui, Muk Kwa, Shun Fung, Wu Tau, Shit Li Tsau, Shan Kat, Lung San Tsau, Kei Kuk, Sam Piu, Tit Ta, Fung Shap, and Wai Sang.

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

(b.) \$0.80 cents a gallon on the native liquor known as Sam Ching, containing not more than 35 % of alcohol by weight.

(c.) \$1.00 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 Kou.

All such liquor shall contain not more than 45 % of alcohol by weight.

(d.) \$1.20 a gallon on the native liquor known as Fau Tsau, if containing 50 % or under of alcohol by weight, with the addition of six cents for every one per centum between 50 % and 55 % of alcohol by weight.

(e.) \$1.50 a gallon with the addition of ten cents for every one per centum above 55 % of alcohol by weight on any native liquor containing above 55 % of alcohol by weight.

(f.) \$0.20 cents 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.

Sections 39 and 43 of Ordinance 10 of 1899, and Schedule of Ord., Table 7. Government Notifications Nos. 122 of 1912 and 202 of 1913.

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.

- 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, or Cheung Chau, provided that any licensee of a distillery who desires to send such liquor to Hongkong or New Kowloon, or Cheung Chau may be granted a permit to do so, upon payment of the duties charged in Hongkong, New Kowloon, or Cheung Chau.
- 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 of 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 7 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.

LIQUOR LICENCES:—

<i>Nature of Licence.</i>	<i>Fee.</i>	<i>Manner of payment.</i>
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 —

	<i>Fee.</i>	
Under \$2,000.....	\$1,000	} Annually, in advance, subject to the provisions of The Liquors Consolidation Ordinance, 1911.
" 4,000.....	1,500	
" 8,000.....	2,000	
" 16,000.....	2,500	
" 32,000.....	3,000	
\$32,000 and over	3,500	

Ordinance 9 of 1911.

- (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 Aplichean,	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	

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

LIQUOR LICENCES,—Continued.

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 (excepting New Kowloon) :—

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.

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

MARINE STORES DEALERS' LICENCES

Do., New Territories,..... \$360 yearly.
180 "

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.

MINING LICENCES,.....\$250 a sq. mile payable in advance

Ordinance 7 of 1906.

MONEY CHANGERS' LICENCES

Do., NEW TERRITORIES \$50 per annum.
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	\$15.00
2nd " " "	14.50
3rd " " "	11.67
Gross Opium,,	4.00

Ordinance No. 4 of 1914 and Government Notification No. 246 of 1918.

PAWNBROKERS' LICENCES :—

In the Central District of Victoria	\$1,500	} Fees payable yearly in advance unless security furnished.
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	

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 workmen employed.

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

PHARMACY,—See Chemists and Druggists Registration, page A 21.

PILOTS' LICENCES

Renewal of Licences..... \$30.00
5.00 yearly.

Ordinance 3 of 1904 and Government Notification No. 425 of 1904.

POISON LICENCES, WHOLESALE :—

For each poison or preparation of poison sold ... \$10.

Ordinance 9 of 1916 & Government Notification No. 371 of 1916. Ordinance 7 of 1906.

PROSPECTING LICENCES, NEW TERRITORIES,

.....\$500 half-yearly.

STAMP DUTIES :—

1. Adjudication Fee (to be paid on the requisition or other application for adjudication), } \$5.

2. Affidavit, Affirmation, Declaration, and Statutory Declaration, } \$3.

Exemptions.

(a) Affidavit or declaration made for the immediate purpose of being filed, read or used in any court, or before any judge or officer of any court,.....

Stamp Ordinances, Nos. 8 and 21 of 1921, and No. 24 of 1922.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

STAMP DUTIES,— *Continued.*

- (b) Affidavit or declaration made for the sole purpose of enabling any person to receive any pension or charitable allowance,.....
- (c) Affidavit or declaration by an interpreter as to the interpretation of a duly stamped or exempted instrument, made at the same time as such duly stamped or exempted instrument,....
- (d) Affidavit or declaration required to be made pursuant to any Ordinance relating to marriages,
- (e) Affidavit or declaration for the Commissioner under Estate Duty Ordinance, 1915,.....
- (f) Affidavit or declaration intended for use solely outside the Colony,

Affirmation : *See* Affidavit,

3. **Agreement** or any memorandum of agreement, made under hand only, and not otherwise specifically charged with any duty, whether the same be only evidence of a contract, or obligatory upon the parties from its being a written instrument, } \$1.

Exemptions.

- (a) Agreement or memorandum between the master and mariners of any ship for wages,
- (b) Passage ticket,
- (c) Agreement relating to the sale of goods,

See also :—

- Agreement for lease.
- Exchange Contract.
- Godown Warrant.
- Share contract.

4. **Agreement** of service with a corporate body, whether under the seal of such corporate body or not, ... \$1.

Agreement or contract accompanied by a deposit :
See Letter of hypothecation, and Mortgage,

Agreement for a lease : *See* Lease,

Allotment : *See* Letter of Allotment,

5. **Appointment** of a new trustee, including the transfer of any property made for the purpose of effectuating the appointment of the new trustee..... \$10.

6. **Articles of clerkship** whereby any person first becomes bound to serve as a clerk in order to his admission as a solicitor, } \$150.

Assignment : *See* Conveyance, Letters Patent, Mortgage and Trade Marks,

Assurance : *See* Policy of Insurance,

7. **Attested Copy** of any instrument chargeable with stamp duty, \$3.

Attorney, Letter or Power of : *See* Power of Attorney,

Average : *See* Bond,

8. **Award**,..... \$5.

Bank Cheque : *See* Bill of Exchange,

9. **Bank Note**, } One per centum per annum on the average value of bank notes in circulation, to be paid monthly by the banker to the Collector.

Stamp Ordinances, Nos. 8 & 21 of 1921, and No. 24 of 1922.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

STAMP DUTIES,—*Continued.*

10. **Bill of Exchange** (including Cheques, Circular Notes, Letters of Credit, and "Traveller's Cheques"), and Promissory Note,

- (1) Bill of Exchange payable within the Colony on demand or at sight or on presentation (except a cheque), } 10 cents.
- (2) Cheque, Do.
- (3) Circular Note, if issued within the Colony (on each separate note), 10 cents for every \$500 or part thereof.
- (4) Letter of Credit, if issued within the Colony, ... Do.

Exemption.

Letter of credit granted in the Colony, authorising drafts to be drawn out of the Colony payable in the Colony.

- (5) "Traveller's Cheque", if issued within the Colony (on each separate "cheque" or "note"), Do.
- (6) Bill of Exchange of any other kind whatsoever (except a bank note), if drawn, or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated, within the Colony, ... } Do.
- (7) Promissory Note of any kind whatsoever (except a bank note), if drawn, or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated, within the Colony, } Do.

See section 19 as to bills in sets.

- 11. Bill of Lading, (each part of every set), }
 - When the freight is under \$5 : 10 cents.
 - When the freight is \$5 or more : 30 cents.

Stamp Ordinances, Nos 8, and 21 of 1921, and No. 24 of 1922.

Note: For all other ships receipts, including Chinese shippers books, *see* Heading No. 41.

Bill of Sale.

Absolute: *See* Conveyance. By way of security: *See* Mortgage.

- 12. Bond,—Bottomry, General Average, or Respondentia, } 25 cents for every \$100 or part thereof.
- 12A. Bond to secure the payment or repayment of money, } 20 cents for every \$100 or part thereof of the penalty or maximum amount payable.

Brokers Note: *See* Shares (4),

- 13. Certificate to practise to be taken out yearly (Section 21), } \$25 for every calendar year or part thereof.
- 14. Charter Party, } 15 cents for every \$100 or part thereof of the total or estimated hire or freight.

Cheque: *See* Bill of Exchange (2).

- 14A. Compradore Order, if passed through a Bank, ... 10 cents.

Circular Note: *See* Bill of Exchange (3).

Collateral Security: *See* Mortgage.

Contract: *See* Agreement.

Contract Note: *See* Shares (4).

- 15. Conveyance on Sale, the duty to be calculated on the amount or value of the consideration on the day of the date of the instrument, } \$1 for every \$100 or part thereof of the amount or value of the consideration.

- 15A. Conveyance or Transfer of any kind not herein specifically described, } \$20.

See also:—

- Exchange.
- Foreclosure Order.
- Letters Patent.
- Shares.
- Trade Marks.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

STAMP DUTIES,—Continued.

Voluntary disposition *inter vivos*.

Section 34 (general exemptions).

Copy : See Attested copy.

Counterpart : See Duplicate.

Debenture : See Marketable security.

Declaration : See Affidavit.

16. Declaration or revocation of any use or trust of
or concerning any property by any writing, not being
a will or an instrument chargeable with *ad valorem*
duty as a settlement. } \$20.

Exemptions.

(a) Declaration of trust by the nominees of a
banker to whom property is transferred to
secure an advance made by the banker.

(b) Trust receipt given to a banker.

17. Deed of any kind whatsoever not described
in this schedule (including a deed of partition, a deed of
assignment by a trustee to a *cestui que* trust, and a
deed confirmatory of a conveyance on which the full con-
veyance duty has been paid), } \$20.

17A. Dividend warrant whether expressed to be pay-
able by the corporate body issuing the dividend warrant
or by some other person, and whether payable within
or without the Colony, } 10 cents.

See also :—

Agreement of service with a corporate body.

Deposit of title deeds. See Mortgage.

18. Duplicate or counterpart of any instrument
chargeable with any duty, }

Where the duty on the
original instrument does
not exceed \$2: the same
duty as the original in-
strument.
Where the duty on the
original instrument ex-
ceeds \$2: \$2.

Stamp Ordinances, Nos.
8 and 21 of 1921, and
No. 24 of 1922.

Exception.

Policies of insurance, duplicates of: See Policy
of insurance (8).

Equitable mortgage: See Mortgage.

19. Exchange, }

The same duty as on a
conveyance on sale for a
consideration equal to the
value of the property of
the greater value.

20. Exchange Contract Cancellation Note, }

10 cents for every \$500 or
part thereof.

21. Foreclosure Order, the duty to be calculated on
the value of the property, }

Where the value of the
property does not exceed
\$20,000: 50 cents for
every \$100 or part thereof.
Where the value of the pro-
perty exceeds \$20,000:
\$1 for every \$100 or part
thereof.

22. Foreign Attachment Bond, }

\$1 for every \$100 or part
thereof.

Further Charge: See Mortgage.

Gift: See Voluntary disposition *inter vivos*.

23. Godown Warrant, 20 cents.

Guarantee: See Agreement.

Hypothecation: See Letter of Hypothecation.

Insurance: See Policy of Insurance.

24. Lease.

(1) If granted in consideration of a premium or fine,

The same duty as on a
conveyance on sale, the
duty to be calculated on
the premium or fine.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

STAMP DUTIES,—Continued.

<p>(2) If granted in consideration of a rent,</p>	<p>Where the lease is for any term not exceeding one year : 25 cents for every \$100 or part thereof of the rent for one year. Where the lease is for any term exceeding one year but not exceeding three years: 50 cents for every \$100 or part thereof of the rent for one year. Where the lease is for any term exceeding three years: \$1 for every \$100 or part thereof of the rent for one year.</p>
<p>(3) If the consideration includes both premium or fine and rent,.....</p>	<p>The total of both the above duties.</p>
<p>(4) Agreement for a lease,</p>	<p>The same duty as on a lease.</p>
<p>(5) Surrender of lease,</p>	<p>The same duty as on the lease.</p>
<p>(6) Lease executed in pursuance of a duly stamped agreement for a lease,</p>	<p>\$3.</p>
<p>25. Letter of allotment or any other document having the effect of a letter of allotment of shares in any company or proposed company or in respect of any loan raised or proposed to be raised by any company or proposed company, and letter of renunciation,</p>	<p>10 cents.</p>
<p>Letter of Attorney: <i>See</i> Power of Attorney. Letter of Credit: <i>See</i> Bill of Exchange (4).</p>	
<p>26. Letter of hypothecation,</p>	<p>Referring to particular property : \$3. General : \$6.</p>
<p>27. Letters Patent, Assignment of,</p>	<p>\$10.</p>
<p>28. Marketable security issued in the Colony, or made or issued by or on behalf of a corporate or unincorporate body formed or established in the Colony,...</p>	<p>20 cents for every \$100 or part thereof of the money secured.</p>
<p>29. Mortgage.</p>	
<p>(1) Being the only or principal or primary security,</p>	<p>20 cents for every \$100 or part thereof of the principal sum secured. (For tontine mortgages <i>see</i> Section 33).</p>
<p>(2) Being a collateral or auxiliary or additional or substituted security, other than a mortgage executed in pursuance of a duly stamped agreement for a mortgage, or executed by way of further assurance where the principal security is duly stamped,.....</p>	<p>10 cents for every \$100 or part thereof of the principal sum secured.</p>
<p>(3) Extension of the time of an original mortgage, whether endorsed on the mortgage deed or not.</p>	<p>Do.</p>
<p>(4) Transfer or assignment of any mortgage, bond, debenture, or covenant (except a marketable 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,</p>	<p>Do.</p>
<p>(5) Where any further money is added to the money already secured,</p>	<p>20 cents for every \$100 or part thereof of the additional principal sum secured.</p>
<p>(6) Agreement for a mortgage,</p>	<p>20 cents for every \$100 or part thereof of the principal sum to be secured.</p>

Stamp Ordinances, Nos.
8 and 21 of 1921, and
No. 24 of 1922.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

STAMP DUTIES,—Continued.

<p>(7) Re-conveyance, reassignment, release, discharge, surrender, or renunciation, of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured,</p>	<p>Where the whole of the principal sum secured is released or discharged, 10 cents for every \$500 or part thereof of the principal sum secured.</p> <p>Where a portion of the principal sum secured is released or discharged, 10 cents for every \$500 or part thereof of the amount actually released or discharged.</p> <p>Provided that any portion of the principal sum not expressed in any prior instrument then to be released or discharged shall be deemed to be released by the final instrument of reconveyance, reassignment, release, discharge, surrender, or renunciation.</p>
<p>(8) Certificate of satisfaction,.....</p>	<p>10 cents for every \$500 or part thereof of the principal sum secured.</p>
<p>(9) Mortgage executed in pursuance of a duly stamped agreement for a mortgage,</p>	<p>\$3.</p>
<p><i>Exemption.</i></p>	
<p>Reassignment and mortgage made for the sole purpose of obtaining a new Crown lease: See section 34.</p>	
<p>See also:</p> <p>Letter of hypothecation.</p> <p>Servant's security agreement.</p>	
<p>30. Notarial Act of any kind whatsoever (except a protest of a bill of exchange or promissory note).....</p>	<p>\$3.</p>
<p><i>Exemption.</i></p>	
<p>Notarial acts relating solely to transfers of shares on share registers which are not required by law to be kept within the Colony.</p>	
<p>31. Note of protest of a bill of exchange or promissory note,</p>	<p>75 cents.</p>
<p>32. Partnership instrument,</p>	<p>\$10.</p>
<p>33. Policy of Insurance.</p>	<p>(1) Life Policies,..... 25 cents for every \$1,000 or part thereof insured.</p> <p>(2) Life Policies, renewal receipts, 5 cents.</p> <p>(3) Marine Policies, hull risks for time, } 25 cents for every \$1,000 or part thereof insured.</p> <p>(4) Marine Policies other than hull risks for time,.. } Where the amount insured does not exceed \$1,000: 20 cents.</p> <p>(5) Floating Policies, for each endorsement,..... } 20 cents.</p> <p>(6) Fire, Accident, and all other policies not specifically referred to above, } Where the amount insured exceeds \$1,000: 50 cents.</p> <p>(7) Renewals, except life renewals, } The same rate of duty as on original policies issued after the commencement of this Ordinance.</p> <p>(8) Duplicates of policies, } Do.</p> <p>(9) Re-insurance,..... } The same rates of duty as on direct policies.</p>
<p>34. Power of attorney or revocation of power of attorney.</p>	<p>(1) For appointing a proxy to vote at a specified meeting,..... } 10 cents.</p> <p>(2) Of any other kind whatsoever. } \$5.</p>

Stamp Ordinances, Nos. 8 and 21 of 1921, and 24 of 1922.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

STAMP DUTIES,—Continued.

Exemption.

Power of attorney relating exclusively to things
to be done out of the Colony.

Promissory Note :

See Bill of exchange (7),

35. Protest by a master of a vessel, 75 cents.

Proxy : See Power of Attorney (1).

Re-assignment : See Mortgage (7).

36. Receipt, 5 cents.

Exemptions.

(a) Receipt for an amount not exceeding \$10.

(b) Receipt given by a banker for money lodged
or deposited with him and to be accounted for
by him to the person lodging or depositing
the money.

(c) Acknowledgment by a banker of the receipt
of any bill of exchange or promissory note for
the purpose of being presented for acceptance
or payment.

(d) Receipt given by a banker endorsed on a
telegraphic transfer advice.

(e) Receipt given by an officer in His Majesty's
service to any Government department.

(f) Receipt indorsed or otherwise written upon or
contained in any instrument liable to stamp
duty, and duly stamped, acknowledging the
receipt of the consideration money therein
expressed, or the receipt of any principal
money, interest, or annuity thereby secured or
therein mentioned.

Release : See Conveyance on sale, and Mortgage (7).

Revocation of trust : See Declaration of trust.

37. Servant's Security Agreement which is not
chargeable with mortgage duty, { 20 cents for every \$100 or
part thereof of the amount
up to which security is
given.

38. Settlement, { 30 cents for every \$100 or
part thereof of the amount
or value of the property
settled or agreed to be
settled.

39. Settlement executed in pursuance of a duly
stamped agreement for a settlement, } \$3.

40. Shares.

(1) Transfer of. { 20 cents for every \$100 or
part thereof of the value
of the shares on the date
of stamping.

Exemptions.

(a) Transfers of shares on share registers which
are not required by law to be kept within the
Colony.

(b) Transfers of share warrants to bearer.

(2) Transfer for a nominal amount, in the discretion
of the Collector, } \$2.

(3) Share Warrant to Bearer, issued in the Colony, ... { \$1 for every \$100 or part
thereof of the nominal
value of the share.

Stamp Ordinances Nos.
8 and 21 of 1921, and
No. 24 of 1922.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

STAMP DUTIES,—Continued.

<p>(4) Share Contract Note, on every bought note and every sold note,</p>	<p>When the value does not exceed \$1,000 : \$1. When it exceeds \$1,000 but does not exceed \$10,000 : \$3. When it exceeds \$10,000 but does not exceed \$20,000 : \$5. When it exceeds \$20,000 but does not exceed \$50,000 : \$7.50. When it exceeds \$50,000 : \$10.</p>
<p>41. Shippers Books (Chinese) and all other receipts for goods shipped given by or on behalf of the owner or master of a vessel where bills of lading are not used, ...</p>	<p>When the freight is under \$5: 10 cents. When the freight is \$5 or more: 30 cents.</p>

Statutory Declaration : See Affidavit.
Surrender of Lease : See Lease (5).

<p>42. Telegraphic Transfer Advice,</p>	<p>10 cents for every \$500 or part thereof, to be calculated on the equivalent in Hongkong currency of the money despatched.</p>
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Exemption.

Telegraphic transfers in silver currencies from the the Colony to China.

<p>43. Trade Mark (or trade marks), together with the good will of the business concerned in the goods for which it has (or they have) been registered, Assignment of,</p>	<p>\$10.</p>
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Transfer : See Mortgage, Shares and Telegraphic Transfer Advice.

Travellers Cheque : See Bill of Exchange (5).
Vesting Order : See Conveyance on Sale.

<p>43A. Vesting Order (other than a vesting order which is a conveyance on sale), including the transfer of any property transferred by the order,</p>	<p>\$20.</p>
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<p>44. Voluntary disposition <i>inter vivos</i>, the duty to be calculated on the value of the property,</p>	<p>\$1 for every \$100 or part thereof of the value of the property conveyed or transferred.</p>
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STEAM-LAUNCH AND MOTOR BOATS LICENCES :—

	For vessels licensed to ply only within the Harbour Limits.	For vessels licensed to ply to and from and between any places in the waters of the Colony.
Vessels under 10 tons.....	\$10	\$20 per annum.
10 tons to 20 tons	20	30 "
20 " to 30 "	30	40 "
30 " to 40 "	40	50 "
40 " to 50 "	50	60 "
50 " to 60 "	60	70 "

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.

TOBACCO DUTIES :—

Cigars valued at not less than \$2.20 per lb. and snuff of whatever value,	\$2.50 per lb.
Cigars valued at less than \$2.20 per lb. and not less than \$1.60 per lb.....	1.50 "
Tobacco and cigarettes valued at not less than \$1.60 per lb.	1.50 "
Tobacco, cigars and cigarettes valued at less than \$1.60 per lb. and not less than \$1.10 per lb.....	.70 "
Tobacco, cigars and cigarettes valued at less than \$1.10 per lb. and not less than 60 cents per lb.50 "
Tobacco, cigars and cigarettes of any other kind not herein otherwise provided for,.....	.30 "

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 Ordinances, Nos. 8 & 21 of 1921, & No. 24 of 1922.

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 10 of 1916 Section 7.

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

SPECIFICATION OF TAXES, DUTIES, &c.

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

AMBULANCE FEES :—

For any removal in a hand-ambulance :—

(1) In Old Kowloon, Kowloon City and Shamshuipo.....	\$ 2.00
(2) In New Kowloon excluding the places above-mentioned	3.00
(3) In the New Territories, North of Kowloon Hills	5.00
(4) In Hongkong on the lower levels	2.00
(5) In Hongkong above the level of Bowen Road	4.00
For any removal in a motor ambulance, per trip	3.00

Government Notification
No. 631 of 1909.Government Notification
No. 166 of 1919.

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, Absorbition of Oxygen, Free and Albumenoid Ammonia, Nitrites, and Hardness).....	\$ 25.00
Qualitative Analysis of Mineral Water.....	15.00
Quantitative do.	50.00
Hardness only,	5.00

(c) Minerals and Metals :—

Identification only.....	5.00
Qualitative Examination for one Constituent	5.00
Complete Qualitative Analysis,	20.00
Quantitative Analysis for the principal constituent.....	25.00
Each extra Constituent	5.00
Complete Analysis,	50.00

(d) Coal :—

General Analysis (Moisture, Volatile Matter, Ash, Fixed Carbon, Coke, Sulphur, and Calorific Value),	25.00
Moisture and Ash only	10.00
Graphite (Moisture, Carbon, Ash, quantitative),	25.00

Government Notifications
Nos. 439 of 1918, and
336 of 1919.

(e) Kerosene :—

Flashing Point (Abel Test),	5.00
(when two or more samples are sent the fee is \$2.50)	
Fire Test	2.50
Specific Gravity only	5.00

(f) Essential Oils :—

Anise Oil. (Specific Gravity, Refractive Index, Congealing Point, Melting Point, Anethol, Optical Rotation, Solubility Test)	25.00
Cassia Oil. (Specific Gravity, Refractive Index, Cinnamic Aldehyde, Lead Test, Resin, Solubility in Alcohol)	25.00

(g) Fatty Oils, Wood Oil, Lard, etc. :—

Chinese Wood Oil. (Specific Gravity, Refractive Index, and Heat Test)	25.00
Chinese Wood Oil. (Refractive Index only)	2.00
Lard. (Melting Point, Iodine Value, Refractive Index at 40° C., Halphen Test, Nitric Acid Test, Baudouin Test, Water),	25.00
Other Fatty Oils. (Specific Gravity, Refractive Index, Acid Value, Saponification Value, and Iodine Value)	25.00

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.ANALYSES.—*Continued.**(h)* Sampling :—

Tin. sampling 10% of the slabs and stamping every slab with the Government Stamp, per 100 slabs	5.00
Antimony, sampling 10% of the Cases, but no sealing, for each 500 cases	10.00
Essential Oils, (Anise, Cassia, etc.), sampling 10% of the cases and sealing every case with the Government Seal, for every 100 cases or portion thereof	10.00
Mineral Ores in bags, sampling 10% for each 1,000 bags or portion thereof	10.00
Lard and other Fatty Oils, sampling 10% of the casks or cases, no sealing, per 1,000 casks	10.00
The minimum charge for any sampling will be \$10.00.	

(i) Toxicological Examinations :—

Qualitative examination	50.00
Quantitative examination	100.00

(j) Short ConsultationsGovernment Notifications
Nos. 439 of 1918, and
336 of 1919.

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 sent 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.
Minerals, for analysis, at least,	2 lbs.
Essential Oils	8 Fluid Ounces.
Fatty Oils	1 Pint.

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.
- 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 Notification
No. 439 of 1918.*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.*

Government Notification
No. 380 of 1910.

(A 19)

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

ANALYSES,—Continued.

General Directions:—Continued.

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, and B. Paratyphosus A. & B. 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:—

SPUTUM.

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

PU'S 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, (free if in Colony)	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.	

Government Notification
No. 380 of 1910.

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
Opsonic Index against Specified Organism,	20.00
(Will not be undertaken unless control normal blood is sent along with specimen from patient.)	
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, ...	5.00
(No opinion will be given on probable relative numbers of red or white cells in any case.)	

URINE.

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

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.ANALYSES.—*Continued.**Bacteriological Examinations,—Continued.*

FÆCES.

Examination for Ova or Amœbæ,.....	2.50
Culture Exp. for variety of B. Coli present,	10.00
" Typhoid Bacillus,	20.00
" Dysentery Bacillus,.....	20.00

TUMOURS, ETC.

Examination of Tumours or Tissues by section,.....	20.00
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WATER.

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.)	

MILK.

For Tubercle Bacillus,.....	25.00
(No diagnosis by mere microscopic examination will be issued. Report will be based on inoculation experiment alone.)	

MISCELLANEOUS.

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.	

Government Notification
No. 645 of 1902.

BILLS OF HEALTH:—

For each Form,.....	6.00
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Government Notification
No. 645 of 1902.

BIRTHS AND DEATHS REGISTRATION:—

Registration of Birth within 42 days, Section 9,	Free.
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 Indices, Section 20,	2.00
For every particular Search of Indices, 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

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

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

CEMETERY FEES :—

For each grave space of 15 superficial feet,	\$10.00
Grave digging,.....	1.00
Exhumation of Corpse,	5.00

Exceptions.

For each grave space for children under 10 years of age,	5.00
Grave digging,.....	1.00
Second burial in the same grave,	Free.
Pauper interment,	Free.

Monuments.

A monument over any grave space or any enclosure of a grave space not occupying more than 15 superficial feet,	Free.
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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

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.

CHINESE CEMETERY FEES :—

Section A, fee ...	50 cents for digging grave, etc.,
" B, \$ 1.00 and	\$ 1. " "
" C, \$ 2.00 and	1. " "
" D,—(1) 4 sq. ft.	5. " "
" (2) 15 " "	10. " "
" (3) for every additional 15 sq. ft.	\$10. up to 75 sq. ft., and \$1.00 for digging and filling.

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,
- 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, ...
- 6.—For making a Record of any fact by this Ordinance required or authorised to be recorded by the Registrar,

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,.....
- 2.—For Registration of a Company whose Number of Members, as stated in the Articles, exceeds 20 but does not exceed 100,.....
- 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.

Government Notifications,
No. 265 of 8th June,
1917, and 767 of 3rd
December, 1909.

Ordinance 3 of 1898.

Ordinance 9 of 1916 and
Government Notification
No. 307 of 1916.Chinese Cemeteries By-
laws contained in Gov-
ernment Notification No.
265 of 1917.Ordinance 58 of 1911,
Table B.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

COMPANIES REGISTRATION,—*Continued*

- 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
 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

Ordinance 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 summon, 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	1/4 per cent.
On the next \$900,000 or fraction thereof.....	1/8 "
Above \$1,000,000	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 " "	1/2 "
On the next 4,000,000 " "	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

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 " "	1/2 "
On the next 750,000 " "	1/4 "
Above 1,000,000 " "	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
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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 " "	4 "
On the next 25,000 " "	3 "
On the next 50,000 " "	2 "
On the next 900,000 " "	1 "
Above 1,000,000 " "	1/2 "

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.*

(3.) On the amount distributed in dividend or paid to contributories, preferential creditors, and debenture holders by the Official Receiver, half the above percentages.

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.

Government Notification No. 124 of 1912.

THE LIMITED PARTNERSHIPS ORDINANCE, 1912.

Fees to be paid to the Registrar of Companies.

- 1. On the original registration of a limited partnership, \$20.00
- 2. On the registration of a statement of any change, 8.00
- 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

Government Notification No. 369 of 1912.

COURTS OF SURVEY :—

Table of Fees.

- 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 Subpoena, 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

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

CREMATION FEES :—

- Horses, Cows, or Bullocks, per carcase, 2.00
- All small animals, of 1 picul or under, per carcase, 50 cents

Government Notification No. 31 of 1910.

CROWN LEASES :—

- 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

Ordinance No. 1 of 1844.

DEEDS REGISTRATION :—

- 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

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

SPECIFICATION OF TAXES, DUTIES, &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 on 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. For each additional folio.	\$1. 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.

Overtime fee when Engagement or Discharge takes place on board ships.

From 8 a.m. to 9 a.m. and from 5 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 stamps 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. (Fide 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.

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
<i>Note</i> :—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, &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 <i>The Bills of Sale Ordinance, 1886</i> —	
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 Appraisement,	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 Appraisement 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. 210
of 22nd April, 1910.

SPECIFICATION OF TAXES, DUTIES &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, *viz.*, \$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), *viz.*, \$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, *viz.*, \$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 :—

	<i>Per week.</i>
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 undelivery 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.

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.

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

GRAVES CERTIFICATES, NEW TERRITORIES, } New grave,50 cents.
 } Old, "25 "

Government Notification No. 276 of 1909.

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 Gunpowder14 " }
 " " more than 25 lb. and less than 50 lb. of Gunpowder in tins16 " }
 " " 50 lb. and less than 75 lb. of loose Gunpowder20 " }
 " " 50 lb. and less than 75 lb. of Gunpowder in tins22 " }
 " " 75 lb. and less than 100 lb. of loose Gunpowder26 " }
 " " 75 lb. and less than 100 lb. of Gunpowder in tins28 " }

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 Mercury, 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 „	

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

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.

HOUSEHOLDERS REGISTRATION :—

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

Ordinance 3 of 1888, Schedule 1 as amended by Ordinance 24 of 1913, Section 3.

INSPECTION OF NARCISSUS BULBS :—

From 1 to 2,400 bulbs	\$ 5.00
From 2,401 to 18,000 bulbs.....	10.00
From 18,001 to 60,000 bulbs	25.00
Above 60,000 bulbs	50.00

C. S. O. 146 of 1914.

LEGAL COSTS.

Ordinance No. 35 of 1912

LETTERS PATENT,—See under "Trade Marks".

MAINTENANCE OF GAP ROCK LIGHTHOUSE :—

Contribution from Chinese Government,\$750 annually.

C.O.D. No. 148 of 1888.

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 UNDER 18 YEARS OF AGE.

Salaries.	Daily Rates.		
	1st Class.	2nd Class.	3rd Class.
Under \$300 per annum	Free.
From \$300 to \$1000 per annum	50 cents	25 cents
„ { \$1,001 to \$2,000 } per annum.....	...	\$1.00	60 cents
„ { £ 100 to £ 200 } per annum.....	...	\$2.00	\$.120
„ { \$2,001 to \$3,000 } per annum.....	...	\$2.50	\$.150
„ { £ 201 to £ 300 } per annum.....	...	\$3.50	\$2.00
„ { \$3,001 to \$4,000 } per annum.....	...	\$5	
Over { \$4,000 }	\$5	\$3.50	\$2.00
„ { £ 400 }			

C. S. O. Circular No. 36 of 5th July, 1920.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

MEDICAL TREATMENT,—Continued.

Children under 12 half price in each Class.

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.

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 invaliding certificates, and \$10 for certificates required by Insurance Companies, etc.

Government Notification No. 792 of 1902.

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

NATURALIZATION OF ALIENS UNDER THE BRITISH NATIONALITY AND STATUS OF ALIENS ACT, 1914:—

Grant of a certificate of naturalization to a woman who was a British subject previously to her marriage to an alien and whose husband has died, or whose marriage has been dissolved, and the registration of the certificate and the oath of allegiance in respect thereof.....	\$3.00
Grant of a certificate of naturalization in other cases, and the registration of the certificate and the oath of allegiance in respect thereof.....	100.00
Taking a declaration of alienage or of retention or resumption of British nationality.....	2.00
Administering the oath of allegiance.....	
Registration of a declaration of alienage or of retention or resumption of British nationality.....	6.00
Certified copy of any declaration or certificate with or without oath.....	6.00

Ordinance 33 of 1915 and Government Notification 140 of 1921.

OFFICIAL ADMINISTRATOR'S COMMISSION:—

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

Ordinance 2 of 1897, Section 24.

OFFICIAL CERTIFICATES:—

1. For certificates of examination of cattle for export:—	
for the first 100,	50 cents a head
for any number in the same consignment beyond the first 100,	25 cents a head
with a minimum fee of \$5.00	
2. For certificates of examination of food products for export:—	
if covering consignments of not exceeding 500 lbs,	\$1.00
" " exceeding 500 lbs and not exceeding 1000 lbs,	1.50
" " 1000 lbs " 2000 lbs,	2.00
" " 2000 lbs " 3000 lbs,	2.50
" " 3000 lbs " 4000 lbs,	3.00
" " 4000 for each additional 1000 lbs for part of 100 lbs,	1.00
3. For any other official certificates,	2.00

Government Notification No. 42 of 27th January, 1922.

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).

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

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
Passports,	5.00
Renewal of Passport (For every 2 years from the original date of issue),...	2.00
Permits to export Arms and Ammunition, etc.,	2.00
Public Service Certificates,	2.00

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

Government Notification
No. 754 of 1909.
Orlnance 1 of 1888.

ORDINANCES AND CIVIL SERVICE LIST SALES :—

Ordinances, (Annual Volumes),	3.00
" Albaster's Revised Edition,	50.00
Civil Service List,	2.00

POLICE AND OTHER STORES SALES,—

Payments for Articles sold out of Police Stores.

Ordnance 11 of 1900,
Section 32.

Do.

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

PRINTED FORMS SALES :—

For every copy of Harbour Regulations, not returned by the Master,	2.00
For every copy of Tide Tables sold,	2.00
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

Section 44 of Ordinance
10 of 1899.
C. S. Letter No. 279 of
7th February, 1883,
and C.S.O. 7899/08.
Government Notification
No. 143 of 1897.

C.S.O. No.1784 of 1906.

PRISON INDUSTRIES SALES :—

Receipts accruing from the Sale of Articles manufactured by Prisoners,

C.S.O. No. 2796 of 1877.

PRISONERS SUBSISTENCE RECOVERY :—

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 :—

	Europeans per diem.	Asiatics per diem.
Subsistence of Military,	50 cents	35 cents
" of Navy,	50 "	35 "
" of Foreign Seamen, ...	50 "	35 "
" of Debtors,	25 "	...
" of Debtors, *	...	25 "
" of Consulate Prisoners, .	50 "	35 "

* Chinese and Indians.

PUBLIC SCHOOL FEES :—

QUEEN'S COLLEGE.

Fees :—\$60 per annum.

C.S.O. 3005 of 1909.

KOWLOON AND VICTORIA BRITISH SCHOOLS.

Fees :—Fees are payable by the term and in advance, on the following scale :—

	Upper School.	Lower School.
For the first child of one family in attendance,..	\$15 a term	\$10 a term
For the second of two or more children of the same family in attendance together.....	\$12 "	\$7 "
For the third of three or more children of the same family in attendance together.....	\$10 "	\$7 "

Where children of the same family are attending both schools, the rules regula-
ting the reduction of fees will be applied as if the children were fall in
attendance together at one of the schools.

C.S.O. 857/1922.

PEAK SCHOOL.

Fees :—Fees are payable by the term and in advance, on the following scale :—

Classes 7 and below,.....	\$30 a term
Classes 6 and above,.....	\$40 "

Where more than two children from the same family are in attendance, the
third and succeeding children shall be required to pay only half fees.

BELLIOS PUBLIC SCHOOL FOR GIRLS.

Fees :—\$2 per mensem.

ELLIS KADOORIE, SAIVINGPUN, YACMATI AND WANTSAI SCHOOLS.

Fees :—\$3 per mensem.

ENGLISH SCHOOL FOR INDIANS.

Fees :—\$2 per mensem.

PRAYA EAST SCHOOL.

Fees :—\$2 per mensem.

TAI PO, CHEUNG CHAU AND UN LONG SCHOOLS.

Fees :—50 cents per mensem.

C.S.O. 3005 of 1909.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

REGISTRY FEES—(MERCHANT SHIPPING CONSOLIDATION ORDINANCE, 1899):—

TABLE B.

Table of Fees payable to the Government under The Merchant Shipping Act, 1894, and Ordinance 10 of 1899.

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.

SICK STOPPAGES FROM POLICE FORCE, — See A 34.

SUNDAY CARGO-WORKING PERMITS :—

Registered Tonnage,—

Over 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-LAUCHES :—

For each Certificate,	15
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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)	Fees.
	\$		\$
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 for 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.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

SURVEY OF STEAMSHIPS,—Continued.

(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-	tilling Apparatus (if any), Stores, Light, Ventilation, and Sanitary Arrangements,.....	\$
		40
Special Survey,		50
Do. entailing unusual Attention,		60

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 1855 or the Chinese Emigration Ordinance 1915 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 said Act or Ordinance. 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 said Act or Ordinance 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		

Ordinance 10 of 1899
Table C.

(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 inspection of 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 Government Marine 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 Acts, the Chinese Passengers Act 1855, or the Chinese Emigration Ordinance 1915, 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 Carving 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.).

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

SURVEY OF STEAMSHIPS,—*Continued.*

(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.

(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	..

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.

Ordinance 10 of 1899,
Table C.

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.

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
On application to register one associated 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

C.S.O. 3595 of 1921.

First Schedule to the
Trade Marks Rules,
1910.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature or other Authority under which levied.

TRADE MARKS REGISTRATION,—*Continued.*

On application for endorsement of renewal on certificate of registration— Form No. 18,.....	\$ 3.00
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 32,.....	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 purpose 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 certificate 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 unsuccessfully 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

Note.—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.

First Schedule to the Trade Marks Rules, 1910.

LETTERS PATENT,—REGISTRATION OF.

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 transmissions, &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

Note.—Applicants must in addition pay the cost of all requisite advertisements in the *Gazette*, 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

Ordinance No. 2 of 1892.

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

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

VACCINE LYMPH SALES,—*vide* "Analyses, Bacteriological Exams., Miscellaneous".

WATER EXCESS SUPPLY AND METER RENTS:—

Excess over allowance on Rating Valuation, 75 cents per 1,000 gallons (filtered),	
" " " " 35 " " 1,000 " (unfiltered),	
Meter Rents,	\$1 to \$11 per quarter,
Meter Testing,	\$10.00 per meter,
Water at Laichikok Water Boat Station,.....	50 cents per 1,000 gallons (filtered),
" Fanling,.....	\$1.00 per 1,000 gallons (filtered & unfiltered),
" " (for Golf Club) Special Rate of 25 cents per 1,000 gallons,	

Ordinance 16 of 1903 and Government Notifications Nos. 657 of 1903 and 230 of 1921.

Government Notification No. 297 of 1921.

Government Notification No. 373 of 1921.

Government Notifications Nos. 791 of 1903, and 477 of 1909.

WARRANTS OF ATTACHMENT,..... 1.00

SPECIFICATION OF TAXES, DUTIES, &c.

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					Ordinance 6 of 1900.
Macao, ...	2 cents (½ oz.)	2 cents (½ oz.)	2 cents	2 cents			Same as for Printed Matter, except that the lowest charge is 4 cents.		
China, (except), ...	4 cents (1 oz.)	4 cents (1 oz.)	2 cents	2 cents	10 cents.		Same as for Printed Matter, except that the lowest charge is 10 cents.		
Mongolia, Sinkiang and Thibet, ...	10 cents (1 oz.)	6 cents (1 oz.)	4 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 ½ 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 4 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 Wei Hai Wei at which, a British Postal Agency is established only, and when posted in batches of not less than ten of uniform size and weight (such weight not to exceed 2 ounces) are accepted at the special rate of 1 cent each. 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 Quarters on Mount Elgin, 7% on salary per month,	C.S.O. 1 in 2728 14.
Rent of No. 1, Station Road, Hunglo, \$16 per month,	C.S.O. 858/20.
Rent of Government Brick Hut at Kennedy Town, South of I. L. 1891, \$12 per annum,	} C.S.O. No. 7 in 68 of 1912.
Rent of two buildings in Kowloon Walled City, \$2 per annum, N. K. I. L. 28 and 29,	
Rent of Chater's Bungalow, 7% on salary per month,	C.S.O. No. 225 of 1902, Extension.
Rent of District Officer's Quarters, Taipo, 7% on salary, plus \$3.42 for lighting per month,	C.S.O. 3435/16 Confidential.
Rent of Nos. 1-6 (running Nos.) Morrison Hill, 7% on salary per mensem, ..	} C.S.O. No. 4262 of 1913.
Rent of Nos. 1-14 (running Nos.) Beaconsfield Arcade, \$1,595 per mensem, ..	
Rent of Nos. 157-159, Wanchai Road, \$200 per mensem,	C.S.O. No. 1978 of 1913.
Rent of Nos. 104, 126A, 132, 137B, 137C, 137D, 153 and 154A, The Peak, 7% on salary per month,	C.S.O. 1364/18.
	C.S.O. 1385 of 1919.
	C.S.O. 286/20, 3083/19, 1490/20, 2924/17, 220/18, 5 in 217/17 & 3082/19.
LANDS NOT LEASED (Permits for Encroachments, etc.) :—	} Subject to His Excellency the Governor's approval.
Fees for occupation of land for terms not exceeding one year,	
LAND REVENUE, New Territories,—Crown Rents.	
LAUNDRIES,	\$20 per month. C.S.O. 3367 of 1909.
LEASED LANDS (Crown Rent exclusive of New Territories) :—	} The leases are disposed of at Public Auction Sales, held in accordance with Notifications.
Crown Rents on Lands leased for periods varying from 1 to 75 years,	
MARKETS—	
Shops, } Stalls, } 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.
MOTOR VANS :—	
Use of Motor Vans :—From Slaughter House, Kennedy Town to Central Market at 12 cents per carcass	} C.S.O. No. 630/1919.
PIERS :—	
<i>In the City of Victoria.</i>	
	<i>Annual rent.</i>
For encroachment of 500 square feet or less,	\$ 120
For encroachment exceeding 500 square feet, but not exceeding 1,000 square feet,	180
For encroachment exceeding 1,000 square feet, but not exceeding 2,000 square feet,	300
For encroachment exceeding 2,000 square feet, but not exceeding 3,000 square feet,	480
For encroachment exceeding 3,000 square feet, but not exceeding 5,000 square feet,	660
For encroachment exceeding 5,000 square feet, but not exceeding 10,000 square feet,	900
For encroachment exceeding 10,000 square feet,	1,200
Piers and Wharves outside of the City of Victoria will be subject to payments calculated at one-half the above scale.	} Ordinance 11 of 1899.
PINEAPPLE LAND LEASE	\$3 per acre per annum. C.S.O. 10183 of 1903 Extension.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

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, 1922, for \$2,976 and \$1,440 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, 1922, or \$8,472 and \$2,304 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.....

Ordinance 1 of 1903, Government Notns. Nos. S. 245 and 248 of 1918 and C.S.O. 27 and 8 in No. 27 of 1918.

Govt. Notns. Nos. S. 246 & 247 of 1918 and C.S.O. 7 and 6 in No. 27 of 1918.

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.

STONE QUARRIES :—

Let on permit for 3 years from 1st January, 1921 :—

Shaukiwan,	\$6,500 per annum.
* Hok Un,	1,600 "
Ma Tau Kok,	2,760 "
† Ma Tau Kok,	2,600 "
Ngau Tau Kok,	3,060 "
Ngau Tau Kok,	750 "
Ngau Tau Kok,	1,750 "
Cha Kwo Liang,	2,750 "
Sai Tso Wan,	310 "
Jordan Road, Kowloon,	860 "
Lyemun,	3,360 "
Lyemun,	610 "
Ngau Tau Kok,	375.50 "
Ngau Tau Kok,	325 "
Too Tee Wan,	550 "
Too Tee Wan,	335 "
Ah Kung Ngam,	2,680 "
Ah Kung Ngam,	2,080 "
Cha Kwo Liang,	980 "

C.S.O. 2936 of 1914.

Let on permit for one year from 1st January, 1921 :—

Hok Un,

\$180 per annum.

C.S.O. 1874 of 1920.

Let on permit for a period ending 31st December, 1923 :—

Hok Un,

\$43.00 (for a period ending 31st
December, 1921 afterwards \$100

..

C.S.O. 3261 of 1921.

Sai Tso Wan,

\$800 up to 31st
December, 1922 afterwards 800

..

C.S.O. 2936 of 1914.

Let on permit for a period ending 31st December, 1921 :—

Tai Shek Ku,

445 ..

Do.

Let on permit for a period of six months from 1st January, 1921, afterwards renewable half-yearly :—

Cheung Chau,

50 ..

C.S.O. 2932 of 1914.

Hok Un,

170 ..

C.S.O. 1883 of 1920.

Let on monthly permit :—

Cheung Chau,

1 ..

C.S.O. 1932 of 1919.

Let on permit for 9 months ending 1st January, 1921 :—

Kowloon Bay,

288 ..

C.S.O. 2936 of 1914.

Note:—This permit has been renewed up to 30th September, 1922 on payment of \$384.00.

Let on permit for a period ending 31st December, 1922 :—

Shaukiwan, \$45.00 afterwards.....

40.00 ..

C.S.O. 3263 of 1921.

Let on permit for a period ending 31st December, 1922 :—

Ngau Tau Kok \$46.00 afterwards.....

56.00 ..

C.S.O. 1875 of 1922.

Let on permit for a period extending from 1st September, 1922, to 31st August, 1924 :—

Chu Lu Kok Quarry Lot No. 2.....

\$300 per annum.

C.S.O. 2059 of 1913.

Let on permit to the highest bidder by public auction for a period extending from 1st April, 1918, to 31st December, 1923 :—

Chu Lu Kok Quarry Lot No. 1,

\$600 per annum.

C.S.O. 84 of 1902 Ext.

Let on permit to the highest bidder by public auction for one year from 1st January, 1922 :—

Lung Ku Tau Quarry Nos. 1 and 2.

\$2,250 per annum.

C.S.O. 4503 of 1910.

* Includes \$100 for cost of construction of a wall.

† Includes \$100 for cost of construction of a channel.

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
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, &c.	
CONSERVANCY CONTRACT FOR CITY OF VICTORIA AND HILL DISTRICT:—	
From 1st October, 1921, to 30th September, 1926, at \$3,200 per month,	C.S.O. No. 2 in 27 of 1921.
CONSERVANCY CONTRACT FOR KOWLOON AND KOWLOON CITY:—	
From 1st October, 1921, to 30th September, 1926, at \$1,950 per month,	C.S.O. No. 2 in 27 of 1921.
SCAVENGING AND CONSERVANCY CONTRACT FOR SHAIKIWAN, &c.:—	
1st January, 1922, to 31st December, 1924, at \$226 per month,	C.S.O. No. 12 in 27 of 1921.
INTEREST FOR USE OF FURNITURE AT GOVERNMENT HOUSE	} Colonial Finance Regulation 389.
PENALTY RATES FOR NON-FULFILMENT OF BUILDING COVENANT.	
OTHER MISCELLANEOUS RECEIPTS:—	
Poundage,—	
Horse, Mule, Donkey, Buffalo or Dog,.....50 cents per diem.	} Notification No. 402 of 1911.
Sheep, Goat, Pig, Goose, Duck or Fowl,.....25 „ „	
Royalties,—	
Wireless Telegraphy Licences,\$25.00 each per annum.	} Wireless Telegraphy Ordinance 1913.
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.	} Section 47 of Ordinance 10 of 1902.
(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.	
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,	
LAND SALES.	
Premia on Sales at Public Auctions held in accordance with Notifications.	