

**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, and all vessels of less than 20 tons shall pay the following dues, viz., two cents per ton.

All River Steamers, which enter the waters of the Colony by day or by night, shall pay five-sixths of a cent per ton.

Section 32 of Ordinance
10 of 1899, Table P.

LICENCES AND INTERNAL REVENUES NOT OTHERWISE SPECIFIED.

ARMS.—Licence to deal in\$1,200 yearly.
" for sporting purposes only, 10 "

Ord. 2 of 1900, Sec. 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 *Gazette*,13 "

In the remaining portion of the Hill District and in Quarry Bay and Sai Wan Terrace,8½ "

On Inland Lots Nos. 2039, 1698, 1484, 1690, 1460, 2067, 2066, 1927, 1926 and 2065 and in San Tsun or Tai Hung, Causeway Bay, Yaumati, Mongkoktsui, Kowloon Point, Hunghom, Hunghom West, Taikoktsui, Kowloon City Road, and part of Hok Un, part of Fuk Tsun Heung, part of Shamshui, and Ho Mun Tin, East of Railway, and on N.K.I.L. Nos. 132, 227, 228, 238, 239, and 251, 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 Wan 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 & 219,12½ "

In Aberdeen,12 "

In the other part of Hok Un,11½ "

In the remaining portion of Shaukiwan Road, and on Shaukiwan Marine Lots Nos. 1 to 10 and Shaukiwan Inland Lot No. 408,10½ "

On Inland Lots Nos. 1837, 1946, 1911, 1969, and 2060,10½ "

In To Kwa Wan,9½ "

In Wong-nei-chong, Kwat Chun Lung, Ma Tau Wei, and Kowloon City 9 "

In Stanley,8½ "

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.

Rating Ordinance No. 6
of 1901, Government
Notifications Nos. 109
of 1902, 391 of 1905,
378 of 1907, 208 of
1909, 236 of 1910, 178,
295, 405 and 558 of
1915, 487 and 590 of
1919, 281, 288, 545,
and 548 of 1925 and
126 of 1926.

AUCTIONEERS' LICENCES,\$600 yearly.

BILLIARD TABLE AND BOWLING ALLEY LICENCES, 100 "

BOARDING-HOUSE LICENCES, 25 "

BOAT LICENCES:—

Licence Books for all boats, \$1 each.

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

CLASS I.—*Passenger Boats.*

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.

CLASS II.—*Lighters, Cargo and Water Boats.*

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

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

N.B.—A Cargo Boat exceeding 2,000 piculs shall be deemed to be a "Lighter".

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

LICENCES, &c.,—*Continued.*

CLASS 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

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

The licence fees for all other vessels in this class shall be half those provided for Lighters, and Cargo Boats

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

CARRIAGES, CHAIRS, &C., LICENCES:—

For every Jinrikisha on Island of Hong Kong, 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 Hong Kong, 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,.....	24.00
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

VEHICLE LICENCES :—

Vehicle.	Fee for driver's licence
	₹ c.
Private Chair and Jirikisha,	0.30
Truck, Cart and Van,	0.30
Horse or Bullock drawn vehicle,	0.30
Motor Vehicle,	5.00
Public Jirikisha,	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,	24.00
(j)	Public Chairs,	4.00
(k)	Public Jinrikishas:—	
	(i) in Island of Hong Kong,	72.00
	(ii) in Kowloon, New Kowloon, Hill District, and Caine Road Level	24.00
	(iii) in New Territories,	12.00

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

Ordinance 9 of 1911 and
Govt. Notification No.
463 of 1918.

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

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

SPECIFICATION OF TAXES, DUTIES, &c.,	Act of Colonial Legislature or other Authority under which levied.
LICENCES, &c.,— <i>Continued.</i>	
CHINESE BOARDING HOUSE LICENCES :—	
Class I.—Chinese Hotels (Tsau Tim),.....	\$1,200.00
" II.—Hak U,	200.00
" IV.—San Hak Chan	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 Classes I to IV the fee shall be	5.00
In other cases.....	2.00
N.B.—The fee for a new licence with less than six months to run shall be half the full annual fee.	
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
CHINESE UNDERTAKERS' LICENCES, yearly,	\$20.00
COMPANIES LOCAL REGISTERS LICENCES,... 4 cents for every \$100 of the paid up capital	
DANGEROUS GOODS LICENCES :—	
Acetone,	\$2 payable yearly in advance.
Bobbinit,	"
Calcium Carbide,.....	"
Chlorate Mixture,	"
Chlorate of Potassium and other Chlorates,.....	"
Dissolved Acetylene,	"
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),	\$2
Kerosene (in Godowns),.....	"
Kerosene (Ordinary),	"
Kerosene (New Territories),	"
Mixed Explosives,	"
Naphtha and Benzine,.....	"
Nitrobenzine or Oil of Mirbane,.....	"
Petroleum Fuel,	"
Petroleum in Bulk,	"
Phosphorus,	"

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

Ordinance 30 of 1915.

Ordinance 8 of 1887,
Section 6 and Govt.
Notifications Nos. 633
of 1902 and 389 of
1909.

Ordinance 58 of 1911,
Section 35.

Govt. Notification No. 91
of 1912.

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

Govt. Notification No. 91
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. Notification No.
318 of 1925.

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.		Ordinance 1 of 1873, and Govt. Notification No. 853 of 1906.	
Rackarock,	\$2	payable yearly in advance.			
Rockets,	"			Ordinance 1 of 1873.	
Sulphuric Acid and Nitric Acid,	"				
DOG LICENCES,	\$	3.00	yearly.	Ordinances 5 of 1893 and 25 of 1909.	
EMIGRATION LICENCES, (General),.....	\$15.00	annually in advance.	\$5 for one voyage.		Ordinance 30 of 1915.
" " (Ordinary),					
" " (Special),					
" " (Outport),.....					
EMIGRATION PASSAGE BROKERS' LICENCES,	\$200.00	yearly		Ordinance 34 of 1910 and Govt. Notification No. 502 of 1905.	
FERRY LICENCES,	Variable.				
FINES :—					Under Common Law and Local Ordinances.
Levied in Supreme Court, Police Court, and Marine Magistrate's Court,					
FISHING STAKE AND STATION LICENCES :—					Section 29 of Ordinance 10 of 1899, (Govt. Notification No. 367 of 1905).
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			
FORESTRY LICENCES, NEW TERRITORIES,.....	10 cents	per acre	yearly.	Ordinance 34 of 1910 and Govt. Notification No. 222 of 1909.	
FORFEITURES,					
FRUIT, FRESH MEAT AND FISH, &c., LICENCES :—					Ordinance 1 of 1903.
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	"			
GAME LICENCES,.....	\$10.00	yearly.		Ordinance 18 of 1914.	
HAWKERS' LICENCES, per annum (payable yearly in advance),.....	\$	4.00		Ordinance 8 of 1887, Sec- tion 6, & Govt. Notifica- tions No. 285 of 1917, & No. 433 of 1921.	
" Stall Holders' Licences " "	24.00				
" Newspaper " "	1.00				
" Flower,	1.00				
JUNK LICENCES :—					Sections 39 and 43 of Ordinance 10 of 1899, and Schedule of Ord., Table T. " "
Licence Books for all Junks,					
1.—TABLE OF FEES FOR JUNK LICENCES.					Government Notifications Nos. 122 of 1912 and 202 of 1913.
		Trading Licences. One year.	Trading Licences. One voyage.	Fishing Licences.	
Under 100 piculs,	\$6.00	\$.00	Nil.	(under 150 piculs.—Class IV boats).	
From 100 to 200.....	8.00	1.25	\$ 4.00	(from 150 to 200 piculs).	
" 200 " 300.....	10.00	1.50	5.00		
" 300 " 400.....	12.00	1.75	5.50		
" 400 " 500.....	14.00	2.00	6.00		
" 500 " 600.....	16.00	2.25	6.50		
" 600 " 700.....	18.00	2.50	7.00		
" 700 " 800.....	20.00	2.75	7.50		
" 800 " 900.....	22.00	3.00	8.00		
" 900 " 1,000.....	24.00	3.25	8.50		
" 1,000 " 2,000.....	26.00	3.50	9.00		
" 2,000 " 3,000.....	28.00	3.75	9.50		
" 3,000 " 4,000.....	30.00	4.00	10.00		
" 4,000 " 5,000.....	32.00	4.25			
" 5,000 " 6,000.....	34.00	4.50			
" 6,000 " 7,000.....	36.00	4.75			
" 7,000 " 8,000.....	38.00	5.00			
" 8,000 " 9,000.....	40.00	5.00			
" 9,000 " 10,000.....	42.00	5.00			
Over 10,000 piculs,	44.00	5.00			

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.

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 all Vessels in Classes I, II, III and IV of Table U.,.....25 „

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.

LIQUOR DUTIES.

Resolved that pursuant to section 41 (1) of the Liquors Consolidation Ordinance, 1911, Ordinance No. 9 of 1911, on and after the 15th day of October, 1926, the duties to be paid upon intoxicating liquors heretofore or hereinafter imported into, distilled, made or prepared in the Colony shall be assessed as follows:—

PART I.

EUROPEAN TYPE LIQUOR.

	<i>per gallon.</i>
On all liqueurs, and on all champagnes and other sparkling wines	\$10.00
On all brandy, gin, rum, whisky and other spirituous liquors.....	\$ 6.00
On all port, sherry and madeira	\$ 4.00
On all other still wines	\$ 3.00
On beer, porter, cider, perry and stout	\$ 0.40
On all intoxicating liquors above the strength of 18 degrees under proof, for every degree above such strength, in addition to the appropriate duty as above	\$ 0.07

Ordinance 9 of 1911 Sec-
tion 41 (1), and Govern-
ment Notification No.
558 of 1926.

PART II.

CHINESE TYPE LIQUOR.

	<i>per gallon.</i>
On all Chinese type spirits containing not more than 25 per cent. of alcohol by weight.....	\$ 1.20
For every one per cent. of additional alcoholic strength by weight ...	\$ 0.05

PART III.

JAPANESE TYPE LIQUOR.

On all sake containing not more than 25 per cent. of alcohol by weight	\$ 1.20
For every one per cent. of additional alcoholic strength by weight ...	\$ 0.05

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

PART IV.

OTHER LIQUORS.

On any intoxicating liquor which is not specifically mentioned or referred to in the foregoing Parts I, II, III,..... \$ 10.00

Provided that it shall be lawful for the Superintendent of Imports and Exports, in his discretion, to assess the duty on any such intoxicating liquor at such lower rate as is provided in Parts I, II, and III, above for the liquor which the Superintendent shall deem to approximate most nearly to such intoxicating liquor.

And resolved that on all spirits distilled within the boundaries of the Colony of Hong Kong there shall be allowed a deduction of ten cents. per gallon from the duties heretofore enumerated.

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

When the rateable value of the premises is —

	Fee.	
Under \$10,000.	\$1,000	} Annually, in advance, subject to the provisions of The Liquors Consolidation Ordinance, 1911.
" 20,000.....	2,000	
" 30,000.....	3,000	
" 50,000.....	5,000	
\$50,000 and over	8,000	

(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	} Annually or Payable in 4 quarterly instalments in advance on Security being given.
(b.) City of Victoria East of the line formed by the Albany Nullah,	550	
(c.) Quarry Bay, from Tsat Tsz Mui Police Station to the S.E. boundary of Shaukiwan M.L. 1	400	
(d.) Shaukiwan, from the S.E. boundary of Shaukiwan M.L. 1 to the boundary of War Department land East of Ah Kung Ngam,	400	
(e.) Aberdeen and Aplichau,	350	
(f.) Tsim Sha Tsui, Yaumati and Hungtom, 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 Nos. 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	
(i.) Stanley,	25	

Chinese Restaurant Licence :—

When the valuation of the premises occupied is—

Under \$500,	\$ 250	} Annually, in advance.
\$500 or over, but under \$2,000,	500	
\$2,000 or over, but under \$5,000,	1,000	
\$5,000 or over, but under \$10,000	2,000	
\$10,000 or over,	3,000	

Ordinance 9 of 1911 Section 41 (1), and Government Notification No-558 of 1926.

Ordinance 9 of 1911.

Ordinance 9 of 1911.

G. N. 213 of 1923.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.STAMP DUTIES,— *Continued.*

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
- (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 if such transfer is made by the instrument as the appointment of the new trustee } \$10.

See Conveyance and Mortgage

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, provided that the duty to be paid by the banker in respect of \$1 notes shall not exceed one per centum per annum on two million dollars.

Stamp Ordinances, No 8.
of 1921, and No. 1 of
1925.

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 } 10 cents.
(except a cheque),
- (2) Cheque, 5 cents.
- (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.

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 Res-
pondentia, 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 pay-
able.

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, ... 5 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 made for the purpose of effectuat-
ing the appointment of a new trustee, if such
conveyance is made by some instrument other than the
instrument by which the new trustee is appointed \$ 5.

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

See also:—

Exchange.

Foreclosure Order.

Letters Patent.

Shares.

Trade Marks.

Stamp Ordinances, No. 8
of 1921, and No. 1 of
1925.

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.

*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.

Stamp Ordinances, No. 8
of 1921, and No. 1 of
1925.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.STAMP DUTIES,—*Continued.*

(2) If granted in consideration of a rent,	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.
(3) If the consideration includes both premium or fine and rent,.....	The total of both the above duties.
(4) Agreement for a lease,	The same duty as on a lease.
(5) Surrender of lease,	The same duty as on the lease.
(6) Lease executed in pursuance of a duly stamped agreement for a lease,	\$3.
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,	10 cents.
Letter of Attorney: <i>See</i> Power of Attorney.	
Letter of Credit: <i>See</i> Bill of Exchange (4).	
26. Letter of hypothecation,	Referring to particular property : \$3. General : \$6.
27. Letters Patent, Assignment of,	\$10.
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,...	20 cents for every \$100 or part thereof of the money secured.
29. Mortgage.	
(1) Being the only or principal or primary security,	20 cents for every \$100 or part thereof of the principal sum secured. (For tontine mortgages <i>see</i> Section 33).
(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,.....	10 cents for every \$100 or part thereof of the principal sum secured.
(3) Extension of the time of an original mortgage, whether endorsed on the mortgage deed or not,	Do.
(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,	Do.
(5) Where any further money is added to the money already secured,	20 cents for every \$100 or part thereof of the additional principal sum secured.
(6) Agreement for a mortgage,	20 cents for every \$100 or part thereof of the principal sum to be secured.

Stamp Ordinances, No. 8 of
1921, and No. 1 of 1925.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.STAMP DUTIES,—*Continued.*

(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,	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. 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. 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.
(8) Certificate of satisfaction,.....	10 cents for every \$500 or part thereof of the principal sum secured.
(9) Mortgage executed in pursuance of a duly stamped agreement for a mortgage,	\$3.
(10) Transfer of a mortgage made for the purpose of effectuating the appointment of a new trustee, if such transfer is made by some instrument other than the instrument by which the new trustee is appointed.	10 cents for every \$100 or part thereof of the principal sum secured up to a maximum of \$5.00.
<i>Exemption.</i> Reassignment and mortgage made for the sole purpose of obtaining a new Crown lease or for the sole purpose of surrender to the Crown with a view to an exchange: <i>See</i> section 35. See also: Letter of hypothecation. Servant's security agreement.	
30. Notarial Act of any kind whatsoever (except a protest of a bill of exchange or promissory note).....	\$3.
<i>Exemption.</i> Notarial acts relating solely to transfers of shares on share registers which are not required by law to be kept within the Colony.	
31. Note of protest of a bill of exchange or promissory note,	75 cents.
32. Partnership instrument,	\$10.
33. Policy of Insurance.	
(1) Life Policies,	25 cents for every \$1,000 or part thereof insured.
(2) Life Policies, renewal receipts,	5 cents.
(3) Marine Policies, hull risks for time,	25 cents for every \$1,000 or part thereof insured.
(4) Marine Policies other than hull risks for time, ..	Where the amount insured does not exceed \$1,000: 20 cents.
(5) Floating Policies, for each endorsement,.....	
(6) Fire, Accident, and all other policies not specifically referred to above,	Where the amount insured exceeds \$1,000: 50 cents.
(7) Renewals, except life renewals,	The same rate of duty as on original policies issued after the commencement of this Ordinance.
(8) Duplicates of policies,	The same duty as on the original policy.
(9) Re-insurance,	The same rates of duty as on direct policies.
34. Power of attorney or revocation of power of attorney.	
(1) For appointing a proxy to vote at a specified meeting,	10 cents.
(2) Of any other kind whatsoever.	\$5.

Stamp Ordinances, No. 8 of
1921, and No. 1 of 1925.

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.(g) Receipt given for or on account of any salary,
pay or wages, or for or on account of any other
like payment made to or for the account or
benefit of any person, being the holder of an
office or an employee, in respect of his office
or employment, or for or on account of money
paid in respect of any pension, superannuation
allowance, compassionate allowance or other
like allowance.

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, No. 8 of
1921, and No. 1 of 1925.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.STAMP DUTIES,—*Continued.*

(4) Share Contract Note, on every bought note and every sold note	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.
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 ...	When the freight is under \$5: 10 cents.
	When the freight is \$5 or more: 30 cents.
Statutory Declaration : <i>See Affidavit.</i>	
Surrender of Lease : <i>See Lease (5).</i>	

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

Telegraphic transfers in silver currencies from the Colony to China.

43. Trade Mark (or trade marks), together with the goodwill of the business concerned in the goods for which it has (or they have) been registered, Assignment of	\$10.
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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.*

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

	Licensed to ply for hire within the Harbour Limits.	Licensed to ply for hire within the Local Trade Limits.	Licensed to ply for hire outside the Local Trade Limits.
Vessels under 10 tons Class I	\$10	Class II \$15	Class III \$20
10 tons to 20 tons	20	25	30
20 " to 30 "	30	35	40
30 " to 40 "	40	45	50
40 " to 50 "	50	55	60
50 " to 60 "	60	65	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 Permit	\$0.25
Special Permit	0.25
Day Clearance	0.25
Night Clearance	1.00

THEATRICAL LICENCES.....Various.

TOBACCO DUTIES:—

(a) Cigars valued at not less than \$3.25 per lb.	\$ 2.50 per lb.
(b) Cigars valued at not less than \$2.10 per lb.	1.50 "
(c) Cigars valued at not less than \$1.50 per lb.	.70 "
(d) Cigars valued at not less than \$.70 per lb.	.50 "
(e) Tobacco, cigarettes and snuff valued at not less than \$1.60 per lb.	1.50 "
(f) Tobacco, cigarettes and snuff valued at less than \$1.60 per lb. and not less than \$1.10 per lb.	.70 "
(g) Tobacco, cigarettes and snuff valued at less than \$1.10 per lb. and not less than 60 cents per lb.	.50 "
(h) Tobacco, cigarettes and snuff 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, No. 8
of 1921, and No. 1 of
1925.Sec. 37 of Ordinance 10
of 1899, and Schedule
of Ordinance, Table
E. Government Notifi-
cation No. 169 of 1908,
as amended by Govern-
ment Notification No.
141 of 1917.Ordinance 10 of 1916,
Section 7.
Government Notification
No. 212 of 1923.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 :— <table border="0"> <tr> <td>(1) In Old Kowloon, Kowloon City and Shamshuipo.....</td><td>\$ 2.00</td></tr> <tr> <td>(2) In New Kowloon excluding the places above-mentioned</td><td>3.00</td></tr> <tr> <td>(3) In the New Territories, North of Kowloon Hills</td><td>5.00</td></tr> <tr> <td>(4) In Hong Kong on the lower levels</td><td>2.00</td></tr> <tr> <td>(5) In Hong Kong above the level of Bowen Road.....</td><td>4.00</td></tr> <tr> <td>For any removal in a motor ambulance, per trip</td><td>3.00</td></tr> </table> ANALYSES :— (a) Analyses of Food Materials.—When any substance of the nature of a food, or a drug * is required to be examined as to evidence of purity or freedom from adulteration, a uniform charge of Five Dollars is made in accordance with section 11 of The Sale of Food and Drugs Ordinance, 1896. * The term "food" shall include every food or article used for food or drink by man, other than drugs or water. The term "drug" shall include medicine for internal or external use. (Section 2 of The Sale of Food and Drugs Ordinance, 1896.) (b) Water :— Analysis :—(Total Solids, Chlorine, Nitrates, Absorption of Oxygen, Free and Albumenoid Ammonia, Nitrites, and Hardness),.....\$ 25.00 Qualitative Analysis of Mineral Water	(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 Hong Kong on the lower levels	2.00	(5) In Hong Kong above the level of Bowen Road.....	4.00	For any removal in a motor ambulance, per trip	3.00	15.00
(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 Hong Kong on the lower levels	2.00												
(5) In Hong Kong above the level of Bowen Road.....	4.00												
For any removal in a motor ambulance, per trip	3.00												
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												
(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)	5.00												
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												

 Government Notification No. 631 of 1909. Government Notification No. 166 of 1919. Government Notifications Nos. 439 of 1918, and 336 of 1919. |

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
<i>ANALYSES,—Continued.</i>	
(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 Consultations	5.00
Charges for articles not enumerated in the above tariff and any further information can be obtained on application to the Government Analyst.	
<i>Quantities which should be sent for Analysis :—</i>	
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.
<i>Conditions :—</i>	
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.	
<i>Schedule of Charges for Bacteriological Examinations in the Bacteriological Institute :—</i>	
<i>General Directions :—</i>	
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 steril 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 10 % formalin 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. <i>The specimen will not be examined unless this is done.</i>	

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

Government Notification
No. 439 of 1918.

Government Notification
No. 272 of 1926.

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.....	\$1.00
Microscopic Report (henceforth referred to as "M.R.") for Pyogenic Cocci, Pneumococci, etc.,	1.00
For any other ordinary Organism specified by sender,	1.00
M. R. for Organisms not specified by sender, and for Cellular Elements, for Hydatid Hooklets, etc.,	5.00

PUS OR OTHER MATERIAL.

Culture from Diphtheria Swab and Report, (free if in Colony),	2.00
M. R. on discharge from Tetanus Wound,	2.00
M. R. for Tubercle Bacilli, Actinomyces, Meningococcus, Gonococcus, Amœbæ, etc.,	2.00
M. R. for B. Lepræ	1.00
M. R. for shreds of Tumour.....	10.00
M. R. and Inoculation Experiment for Tubercle Bacilli,	10.00
M. R. and Culture—	
Tubercle Bacillus,	30.00
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. 272 of 1926.

BLOOD.

Widal's Reaction for Typhoid Fever, (free if in Colony).....\$	2.00
Agglutination Test for Malta Fever,	2.00
Anthrax Bacilli in Blood, including making Culture,.....	2.00
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,	1.00
Inoculation Experiment for same,	20.00
Culture Experiment for Typhoid Bacillus or B. Coli,	10.00
M. R. for Ova,	2.00

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.....	\$ 1.00 & 2.00
Culture Exp. for variety of B. Coli present,	10.00
" Typhoid Bacillus,.....	10.00
" Dysentery Bacillus,.....	10.00

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.

Bacteriological examination for faecal pollution,	25.00
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,	10.00-20.00
Precipitin Reaction for Blood,	25.00
Wassermann's Syphilis Reaction	10.00
Calf Lymph—per tube,.....	00.30
over 100 tubes,	00.25 a tube.
in bulk	\$2.00 per cc.
Polyvalent (Local) Anti-meningococcus Serum,	\$3 per bottle of 20 cc.
T. A. B. Vaccine,	50 cents. per c.c.
Anti-human precipitin serum,	\$3 "
Anti-rabic Vaccine (free in Colony)	\$1 per dose. "
Anti Plague Vaccine,.....	50 cents. per c.c.
Anti Cholera Vaccine, ...	50 " "
Anti-meningococcus Vaccine,	50 " "
Gonococci Vaccine, 20 doses,	\$25.

Diagnostic examinations and bacteriological work not mentioned above will have a charge determined at the time work is requested.

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 after expiry of 42 days and within 12 months, Section 10,	\$ 1.00
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
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
Registration of birth after the expiry of 12 months from the date of birth. (S. 10)	
\$5.00 for every year or part of a year that has elapsed since the birth.....	

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

Ordinance No. 26 of 1923.

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
CEMETERY FEES :—Colonial Cemetery For each grave space of 15 superficial feet, .....\$10.00 Grave digging, 1.00 Exhumation of Corpse, 5.00	Government Notifications No. 265 of 8th June, 1917, and 767 of 3rd December, 1909.
<i>Exceptions.</i> For each grave space for children under 10 years of age, 5.00 Grave digging, 1.00 Second burial in the same grave, .....Free. Pauper interment, .....Free.	
<i>Monuments.</i> A monument over any grave space or any enclosure of a grave space not } occupying more than 15 superficial feet, } Free.	
CERTIFICATES TO CHINESE PROCEEDING TO ANY FOREIGN COUNTRY,.....\$50.00	
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.	Ordinance 6 of 1923.
CHINESE CEMETERY FEES :— Section A, free ... 50 cents for digging grave, etc., " B, \$ 1. and \$ 1. " " " C, \$ 2. 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.	Ordinance 9 of 1916.
COMPANIES REGISTRATION :— <i>Fees to be paid by a Company having a Capital divided into Shares.</i> 1.—For Registration of a Company whose Nominal Share Capital does not exceed \$10,000, \$50.00 2.—For Registration of a Company whose Nominal Share Capital exceeds \$10,000, the above fee of \$50, with the following additional fees, regulated according to the amount of Nominal Share Capital; (that is to say) :— For every \$5,000 of Nominal Share Capital, or part of \$5,000, up to \$25,000, 10.00 For every \$10,000 of Nominal Share Capital, or part of \$10,000, after the first \$25,000, up to \$500,000, 3.00 For every \$10,000 of Nominal Share Capital, or part of \$10,000, after the first \$500,000, 0.50 3.—For Registration of any Increase of Share Capital made after the first Registration of the Company, the same fees per \$10,000, or part of \$10,000, as would have been payable if the increased Share Capital had formed part of the Original Share Capital at the time of Registration: Provided that no Company shall be liable to pay in respect of Nominal Share Capital on Registration, or afterwards, any greater amount of fees than \$300, taking into account, in the case of fees payable on an Increase of Share Capital after registration, the fees paid on registration. 4.—For Registration of any existing Company, except such companies as are by this Ordinance exempted from payment of fees in respect of registration under this Ordinance the same fee as is charged for registering a new company. 5.—For Registering any Document by this Ordinance required or authorised to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up, ... 3.00 6.—For making a Record of any fact by this Ordinance required or authorised to be recorded by the Registrar, 3.00 <i>Fees to be paid by a Company not having a Share Capital.</i> 1.—For Registration of a Company whose Number of Members, as stated in the Articles, does not exceed 20,..... 50.00 2.—For Registration of a Company whose Number of Members, as stated in the Articles, exceeds 20 but does not exceed 100, 100.00 3.—For Registration of a Company whose Number of Members, as stated in the Articles, exceeds 100, but is not stated to be unlimited, the above fee of \$100, with an additional \$10 for every 50 Members or less number than 50 Members after the first 100.	Chinese Cemeteries By-laws contained in Government 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.
<i>COMPANIES REGISTRATION.—Continued.</i>	
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.	
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	$\frac{1}{4}$ per cent.
On the next \$900,000 or fraction thereof	$\frac{1}{4}$ "
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 " "	$\frac{1}{2}$ "
On the next 4,000,000 " "	$\frac{1}{4}$ "
On the next 5,000,000 " "	1/8 "
Above 10,000,000 " "	1/16 "

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

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

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

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

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

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 Hong Kong and to places in the British Dominions.)

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

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

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

(1.) In respect of every 10 members, creditors, and debtors, and every fraction of 10.....	10.00
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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 Hong Kong 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 " "	$\frac{1}{2}$ "

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, 3.00
3. Certificate of registration of a limited partnership, 1.00
4. Certified copy of or extract from any registered statement, 30 cents
per folio
of 72 words

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 Subpœna,	1.00
On every Statement of the Order required to be made by the Court,.....	5.00
On the Production and Swearing of every Witness.....	1.00
On every consent by the Parties to refer the question of Costs, or of Costs and Damages, to the Court, to be paid by each Party,.....	5.00
On every Hearing for each day, to be paid by each Party, the amount thereof to be at the discretion of the Members of the Court,....from \$10.00 to	50.00
On every Order whether for the Release or Detention of the Ship or for Payment of Costs, or Costs and Damages, to be paid by the Party taking out the Order,.....	5.00
On every Office Copy of the Judgment or Report, or of notes of the Evidence, or of any of the Proceedings in the Appeal, per folio of 72 words,	0.25

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 1 of 1844.

DEEDS REGISTRATION :—

For registering 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,	1.00
Where the amount or value of the consideration money does not exceed \$500,	3.00
Exceeds \$500 but does not exceed \$1,000,	3.00
Exceeds \$1,000 but does not exceed \$5,000—for every \$1,000 or part thereof,	15.00
Exceeds \$1,000,	3.00
For Registering every other deed, assignment, mortgage or other instrument in writing except as hereinafter provided	1.00
Where the amount or value of the consideration money does not exceed \$500,	3.00
Exceeds \$500 but does not exceed \$1,000,	3.00
Exceeds \$1,000 but does not exceed \$5,000—for every \$1,000 or part thereof,	3.00
Exceeds \$5,000,	30.00

Ordinance 1 of 1844.

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

NEW TERRITORIES :—

1. For the 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 District 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 Hong Kong, Probate, Letters of administration in respect of any land upon which Stamp or Probate Duty has been paid, Certificate of Satisfaction, and all other documents not herein provided for.	\$1 for the first lot and 10 cents for every additional lot or portion of a lot.
10. For every uncertified copy of any Instrument of record per folio of 72 words.	25 cents.
11. For every certified copy of any Instrument of record not exceeding 3 folios of 72 words each.	\$1.
For each additional folio.	50 cents.

Government Notification
No. 21 of 1911.

EMIGRATION OFFICER'S FEES :—

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

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 Sched-
ule 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 Sched-
ule of Ordinance,
Table E.

ENGAGEMENT OF MASTERS AND ENGINEERS OF STEAM-LAUNCHES50 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 Sched-
ule 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.
(*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,— <i>Continued.</i>	
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
<i>Pleadings, Issues, References, &c.</i>	
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,	16.00
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
<i>Taking Evidence, Affidavits, &c.</i>	
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
<i>Setting down Hearing, Decree, Order, &c.</i>	
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 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
<i>Copies, Translations, Receipts, Searches.</i>	
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
<i>Service.</i>	
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.)

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 on 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. 110
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 :—

Per week.

If the gross assets are estimated by the Official Receiver not to exceed \$5,000, \$10.00

If to exceed \$5,000 but not to exceed \$50,000, 20.00

If to exceed \$50,000 but not to exceed \$100,000, 30.00

If to exceed \$100,000 but not to exceed \$200,000, 40.00

If to exceed \$200,000, 50.00

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

For official stationery, printing, books, forms, and postages, each estate :—

For every ten applications to debtors to an estate, or fraction of ten, \$1.00

For every ten creditors or fraction of ten where the estimated assets exceed \$1,000, 5.00

Where the estimated assets do not exceed \$1,000, :—

For every ten creditors or fraction of ten up to twenty, 5.00

For every ten creditors or fraction of ten above twenty, 2.50

On every payment under Section 80 of money out of the Bankruptcy Estates Account 10 cents on each \$10 or fraction of \$10 to be charged as follows :—

When the money consists of unclaimed dividends, on each dividend paid out.

When the money consists of undistributed funds or balances, on the amount paid out.

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

ORDINANCE No. 1 of 1883.

Table of Fees to be levied in Distraints for Rent.

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

Ordinance 1 of 1883,
(First Schedule).

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

Admiralty Jurisdiction.

Court Fees.

ORDINANCE No. 6 of 1896.

Sealing any warrant, release, commission, attachment or other instrument requiring to be sealed (other than a writ of summons or subpoena), \$10.00

Filing a bail bond, 5.00

Order for reference, 10.00

Filing Preliminary Act, 5.00

Notice issued by Registrar, 1.00

Bailiff attending 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

Ordinance 6 of 1896,
Appendix II.

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.

Bills of Sale.

ORDINANCE No. 7 OF 1886.

1. On filing a Bill of Sale\$ 0.50
2. On filing the affidavit of Execution of a Bill of Sale..... 0.50
3. On the affidavit used for the purpose of re-registering a Bill of Sale to include the fee for filing..... 1.25
4. 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
5. For every additional name, if included in the same certificate 0.50
6. For a duplicate copy or certificate, if not more than three folios 0.25
7. For every additional folio 0.12
8. 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 No. 1 OF 1871.

1. On the filing of an Affidavit..... 2.00
2. On the Enrolment and Registration of Articles or of any Assignment of Articles under Sections 6 and 18 5.00
3. On the Entry of such Articles or Assignment in the Book to be opened to Public Inspection under Sections 6 and 18..... 5.00
4. On the Registration of a Public Notary under Section 25..... 5.00
5. 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 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 in length \$8 per day or part of a day.

"B" " " " 300 " 450 " " " 6 " " " " "

"C" " " " of less than 300 feet " " 4 " " " " "

At the discretion of the Harbour Master such buoys may be let at a full monthly rent, such letting to be subject to revocation at any time.

The tenant of any such buoy shall not sub-let the same.

Section 28 of Ordinance
10 of 1899 and Govern-
ment Notifications No.
53 of 1916 and No. 7
of 1924.

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 Gunpowder..... 14 "

" " more than 25 lb. and less than 50 lb. of Gunpowder in tins 16 "

" " 50 lb. and less than 75 lb. of loose Gunpowder 20 "

" " 50 lb. and less than 75 lb. of Gunpowder in tins 22 "

" " 75 lb. and less than 100 lb. of loose Gunpowder 16 "

" " 75 lb. and less than 100 lb. of Gunpowder in tins 28 "

a month, or fraction
of a month.

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

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.GUNPOWDER STORAGE,—*Continued.*

and so on, increasing by 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.

Storage of Other Explosives :—

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

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

and so on, increasing by 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

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

LEGAL COSTS.....

LETTERS PATENT,—See under "Trade Marks".

MAINTENANCE OF GAP ROCK LIGHTHOUSE :—

Contribution from Chinese Government,\$750 annually.

MEDICAL CERTIFICATES :—

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

MEDICAL REGISTRATION :—

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

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 15 YEARS OF AGE.

Salaries.	Daily Rates.		
	1st Class.	2nd Class.	3rd Class.
Under \$300 per annum	...	...	Free.
From \$300 to \$2,000 per annum	...	50 cents	25 cents
" { \$1,001 to \$2,000 } per annum	...	\$1.00	60 cents
" { £ 100 to £ 200 } per annum	...	2.00	\$1.20
" { \$2,001 to \$3,000 } per annum	...	\$2.50	\$1.50
" { £ 201 to £ 300 } per annum	...	\$3.50	\$2.00
" { \$3,001 to \$4,000 } per annum	...		
" { £ 301 to £ 400 } per annum	...		
Over { \$4,000	\$5		
{ £ 400			

Government Notification
No. 210 of 1913.

Ordinance 10 of 1899, Sec-
tion 36, and Table R.

Ordinance 3 of 1888.
Schedule 1.

C. S. O. 146 of 1914.

Ordinance No. 35 of 1914.

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

Government Notification
No. 820 of 24th Decem-
ber, 1909.

Ordinance 1 of 1884.

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.				

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

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 or part of 1000 lbs.	1.00
3. For any other official certificates,
4. For certificates of disinfection of hides and skins for export :—

if covering consignment not exceeding 1000 lbs,	\$2.00
if exceeding 1000 and not exceeding 2000 lbs,	3.00
for each additional 1000 lbs. or part of 1000 lbs.	1.00

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

OFFICIAL TRUSTEE'S COMMISSION :—

- 1 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,
- 2 per centum on the annual revenue of a Trust Estate,

Ordinance 5 of 1901,
Section 10 (1).

Ordinance 5 of 1901,
Section 10 (3).

OFFICIAL SIGNATURES :—

British Born Subject Certificates,	\$7.00
For the Signature of the Governor,	5.00
For the Signature of the Colonial Secretary,	2.00
For the Signatures of the Captain Superintendent of Police, Colonial Treasurer, Director of Public Works, Secretary for Chinese Affairs, Harbour Master, Superintendent of Imports and Exports, Principal Civil Medical Officer and Clerk of Councils,	2.00
Passports,	5.00
Renewal of Passport (the fee for each renewal is \$2 for 2 years and \$1 for each extra year up to a maximum of 5 years),	2.00
Public Service Certificates,	2.00

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

Ordinance 1 of 1888.

ORDINANCES AND CIVIL SERVICE LIST SALES :—

Ordinances, (Annual Volumes),	3.00
" Bull's Revised Edition,	90.00
Civil Service List,	3.00

POLICE AND OTHER STORES SALES.—

Payments for Articles sold out of Police Stores.

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

PRINTED FORMS SALES :—

For every copy of Hong Kong Port 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

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.

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 "	25 "
" of Debtors, *	...	35 "
" of Consulate Prisoners,	50 "	35 "

* Chinese and Indians.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

PUBLIC SCHOOL FEES:—

QUEEN'S COLLEGE AND KING'S COLLEGE.

Fees:—\$60 per annum.

CENTRAL, VICTORIA JUNIOR, KOWLOON JUNIOR & QUARRY BAY JUNIOR 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 regulating the reduction of fees will be applied as if the children were all in attendance together at one of the schools.		

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, YAUMATI AND WANTSAT SCHOOLS.

Fees:—\$3 per mensem.

ENGLISH SCHOOL FOR INDIANS.

Fees:—\$2 per mensem.

GAP ROAD SCHOOL.

Fees:—\$2 per mensem.

CHEUNG CHAU AND UN LONG SCHOOLS.

Fees:—50 cents per mensem.

TAI PO SCHOOL:—\$1 per mensem.

NORMAL SCHOOL FOR MEN AT TAI PO:—Free.

VERNACULAR MIDDLE SCHOOL.

Fees:—\$2 per mensem.

VERNACULAR NORMAL SCHOOL FOR WOMEN.

Fees:—\$2 per mensem.

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 Part II of the First Schedule to the Merchant Shipping Act, 1894, or under Section 3 of this Ordinance,	4.00
Indorsing a Memorandum of Change of Master upon Certificate of Imperial or Colonial Registry,	2.00
Indorsing 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
Indorsing 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 Inspection of Register Book,	2.00

{ C.S.O. 3005 of 1909, and
C.S.O. 890 of 1925.

{ C.S.O. 857 of 1922.

{ C.S.O. 3005 of 1909.

{ C.S.O. 762 of 1917.

{ C.S.O. 6502 of 1910.

{ C.S.O. 876 of 1920.

{ Ordinance 10 of 1899, and
Schedule of Ordinance,
Table B.

SPECIFICATION OF TAXES, DUTIES, &c.

Act of Colonial Legislature
or other Authority
under which levied.

SUNDAY CARGO-WORKING PERMITS :—

Registered Tonnage.—

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

Ordinance 1 of 1801.

SURVEY OF STEAM-LAUNCHES :—

For each Certificate,.....15

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

SURVEY OF STEAMSHIPS :—

TABLE C.

1—(a.)—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.

(b) 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.

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

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

(2.)—(a) 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 and upwards.

(b) 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.

(c) Where a declaration has been granted for a Steamship under Section 10 (8) of the Merchant Shipping Ordinance 1899, the survey under the Chinese Passengers' Act 1855 or the Asiatic 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 Chinese Passengers Act 1855 or the Asiatic Emigration Ordinance, 1915. It does not, however, apply to, or include, any inspection of lights, fog signals, or marking, made subsequently to such survey.

(d) 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.

(e) 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.

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.

(3.)—Measurement of Tonnage.

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

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

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

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

(c) 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.

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

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

(6.)—Inspection of the Markings of Vessels.

The fee for a first visit is \$6, and is to cover all expenses except where application is made by the 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 Asiatic 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 is \$50.

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

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

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

A fee of \$20.

(14.)—For Surveys of Ship's Bottom 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 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 regulation 1 of these regulations will be charged.

Ordinance 10 of 1899,
Table C.

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
TECHNICAL INSTITUTE CLASS FEES :—	
A fee of \$10 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.	C.S.O. 925 of 1925.
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) of the Ordinance—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 No. 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 No. 11—	First Schedule to the Trade Marks Rules, 1910.
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
(a) For first renewal of registration of a mark registered prior to the 22nd August, 1898,—Form No. 14,	2.50
(b) 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

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.							
Hong Kong, Kowloon, and New Territories, ...	2 cents (1 oz.)	2 cents (1 oz.)	1 cent	2 cents	10 cents.	10 cents.	Same as for Printed Matter, except that the lowest charge is 10 cents.	Same as for Printed Matter, except that the lowest charge is 4 cents.	Ordinance 7 of 1926.
Macao, ...	4 cents (1 oz.)	4 cents (1 oz.)	1 cent	2 cents					
China. (except), ...	4 cents (1 oz.)	4 cents (1 oz.)	2 cents	2 cents					
Mongolia, Sinkiang and Thibet, ...	10 cents (1 oz.)	6 cents (1 oz.)	4 cents	2 cents					
United Kingdom, British Colonies and Protectorates, ...	4 cents (1 oz.)	4 cents (1 oz.)	4 cents	2 cents					
Foreign Countries, ...	10 cents (1 oz.)	6 cents (1 oz.)	4 cents	2 cents					

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

(b.) Newspapers published in Hong Kong and posted singly to Great Britain, Irish Free State, British Possessions, China and Macao are accepted at the special rate of 2 cents per 4 oz. or fraction thereof.

(c.) Circulars, Dividend Warrants, Invitations, Cards, Patterns, Bills, Almanacs, &c., when intended for addressees in Hong Kong or Wei Hai Wei at which a British Postal Agency is established 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 54 to 141 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 Government Buildings in Cross Street 6% on Salary per month, ... Rent of Queen's Gardens: Outsiders \$90 per flat, Government Officers 7% on Salary per month, ... Rent of Quarters on Mount Elgin, 7% on salary per month, ... Rent of No. 1, Station Lane, Hinghoan, \$16 per month, ... Rent of Government Brick Hut at Kennedy Town, South of I. L. 1891, \$12 per annum, ... Rent of two buildings in Kowloon Walled City, \$2 per annum, N. K. I. L. 28 and 29, ... Rent of Villa Miramere, 7% on salary per month, F. L. 40 ... Rent of District Officer's Quarters, Taipo, 7% on salary, plus \$3.42 for lighting per month, ... Rent of District Office, Chinese Staff Quarters, Taipo, 6% on salary per month, ... Rent of Beaconsfield Arcade, Outsiders \$810.00 per mensem, Government Officers 6% on Salary per month, ... Rent of Nos. 191-227, Wanchai Road, \$1,330.00 per mensem, ... Rent of Government Buildings, the Peak, 7% on salary per month, ... Rent of Government Garage at Stubbs Road, The Peak, \$25 each per month, ... Rent of Government Buildings at Wong Nei Chung Road, 7% on Salary per month, ... Rent of Government Buildings at Ventris Road, 7% on Salary per month, ... Rent of Government Buildings at Taipo, 7% on Salary per month, ...	C.S.O. 1 in 2182/20. C.S.O. 1446/19 Confidential. C.S.O. 1 in 2782/14. C.S.O. 858/20. C.S.O. No. 7 in 68 of 1912. C.S.O. No. 225 of 1902, Extension. C.S.O. 3435/16 Confidential and C.S.O. 290/20. C.S.O. No. 4262 of 1913, and C.S.O. 2032/18. C.S.O. 1364/18. C.S.O. 1385 of 1919, 1544/24, C.S.O. 589/23, 7 in 1544/24, 32 in 1544/24, 5 in 1544/24, 2 in 1544/24, 6 in 1544/24, C.S.O. 286/20, 3083/19, 1490/20, 2924/17, 220/18, 5 in 217/17 & 3083/19, C.S.O. 1410/22. C.S.O. 3338/22. C.S.O. 2038/19. C.S.O. 299/23, 2115/19 & 3080/21.
LANDS NOT LEASED (Permits for Encroachments, etc.):— Fees for occupation of land for short periods, ...	Subject to His Excellency the Governor's approval.
LAND REVENUE, New Territories,—Crown Rents.	
LAUNDRIES, ... \$20 per month.	C.S.O. 3367 of 1909.
LEASED LANDS (Crown Rent exclusive of New Territories):— Crown Rents on Lands leased for periods varying from 1 to 75 years, ...	The leases are disposed of at Public Auction Sales, held in accordance with Gazette Notifications.
MARKETS—	
Shops, } Let either from month to month, or for a term of years, for such rent Stalls, } 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 15 cents per carcass ... From Slaughter House, Mataukok to Yaumati Market at 15 cents per carcass ... From Kennedy Town Slaughter House to Dairy Farm, Ice and Cold Storage Co. Causeway Bay at \$5.00 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.	Ordinances No. 11 of 1899 and No. 4 of 1924.
PINEAPPLE LAND LEASE ... \$3 per acre per annum.	C.S.O. 10133 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 Shaikiwan and Aberdeen granted by Tender for one year from 1st January to 31st December, 1927, for \$4,020 and \$1,488 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, 1927, for \$8,256 and \$3,420 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.....

Cattle slaughtering (including calf)40 cents per head
Sheep and goat slaughtering.....20 cents per head
Swine slaughtering30 cents per head

Ordinance 1 of 1903, Government Notus. Nos. S.237 and S.238 of 1926 and C.S.O. 4 and 7 in No. 27 of 1926.

Govt. Notus. Nos. S.292 & S.236 of 1926 and C.S.O. 6 and 5 in No. 27 of 1926.

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.

Ordinance 1 of 1903.

Slaughter House Byelaws.

STONE QUARRIES :—

Let on permits for a period ending 31st December, 1927 :—

Near K.I.L. 1673\$ 180.00 p.a.
N. of Aberdeen I.L. 78..... 114.00 p.a.
Hok Un 100.00 p.a.
Kowloon Tong 275.00 p.a.
Kowloon Tong 120.00 p.a.
Kowloon Quarry Lot 2 2000.00 p.a.
Cha Kwo Liang Quarry Lot 2 480.00 p.a.
Sai Tso Wan S.D. 3 120.00 p.a.
Shaikiwan Quarry Lot 2 322.00 p.a.
Ngau Tau Kok 1200.00 p.a.
Junction of Tin Lin St. & Pei Ho Street 200.00
Adj : N.K.D.F. Lot 10 60.00
Kwo Lo Wan 440.00 p.a.
Tai Po Road 500.00 p.a.
Ah Kung Ngam Quarry Lot 1 1500.00 p.a.
Near I.L. 2478 250.00
Cha Kwo Liang S.D. 3..... 238.35

C.S.O. No. 4056/26

" 4045/26

" 3261/21

" 3263/23

" 3902/25

" 4044/26

" 4046/26

" 4051/26

" 4047/26

" 2936/14 (17)

" 4656/27

" 8 in 3914/25

" 4041/26

" 1 in 2936/14

" 4660/27

" 4661/27

" 4659/27

Let on monthly permit :—

Lyemun Quarry Lot 7\$ 103.34 per month
Ma Tau Kok 60.00 "

" 2936/14 F

" 4651/27

Let on permit ending 27th April, 1927:—

Tai Shek Ku\$ 400.00

" 3 in 3914/25

Let on permit ending 1st December, 1927 :—

Near K.I.L. 1629\$ 100.00

" 4653/27

Let on permit ending 6 February, 1928 :—

K.I.L. 1430 Nathan Road.....\$ 125.00

" 4664/27

Let on permit ending 28th February, 1928 :—

Near I.L. 2429 above Conduit Road\$ 150.00

" 4666/27

Let on permits for period of Contracts :—

Wong Nei Chong..... Free of charge
Ngau Shi Wan..... "
Tai Shek Ku "
Wong Nei Chong..... "

" 4061/26

" 2923/19

" 3906/25

" 4662/27

Let on free permits ending 31st December, 1927 :—

Eastern Filter Beds..... "
Near the New Kowloon Cemetery No. 1 "
Cheng Sha Wan..... "
Near N.K. I.L. 63 "
Near I.L. 2479 above Conduit Road "
Argyle Street "

" 4048/26

" 4062/26

" 17 in 3914/25

" 4658/27

" 4657/27

" 4667/27

INTEREST.

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

SPECIFICATION OF TAXES, DUTIES, &c.	Act of Colonial Legislature or other Authority under which levied.
MISCELLANEOUS RECEIPTS.	
CONDEMNED STORES, &c.	
CONSERVANCY CONTRACT FOR CITY OF VICTORIA AND HILL DISTRICT:— From 1st October, 1921, to 30th September, 1928, 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, 1928, at \$1,950 per month,	C.S.O. No. 2 in 27 of 1921.
CONSERVANCY CONTRACT FOR SHAUKIWAN, &c.:— 1st April, 1927, to 31st December, 1929, at \$16.50 per month,	C.S.O. No. 27 of 1927.
INTEREST FOR USE OF FURNITURE AT GOVERNMENT HOUSE	{ Colonial Finance Regula- tion 389.
PENALTY RATES FOR NON-FULFILMENT OF BUILDING COVENANT.	
OTHER MISCELLANEOUS RECEIPTS:—	
Poundage,— Horse, Mule, Donkey, Buffalo or Dog, .....50 cents per diem.	{ 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 Hong Kong Tramway Company, Limited, shall pay to the Government the following Royalties, that is to say:—	{ Section 47 of Ordinance 10 of 1902.
(a.) From 22nd September, 1914, for the period of twenty-five years, a Royalty amounting to five per cent. per annum of the profits of the Company.	
(b.) After the said period of twenty-five years (22nd September, 1939) has expired and for so long as the Company shall exercise their said rights, powers and authorities a Royalty amounting to twenty-five per cent. per annum of the profits of the Company.	
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.	
Royalties,— The Hong Kong Telephone Co., Ltd., shall pay to the Treasurer, as a Royalty for the concession, on the 1st day of July in every year during the aforesaid period of fifty years, commencing on the 1st day of July, 1926, the sum of \$4 in respect of each direct exchange line telephone which has been used and paid for during the whole previous twelve months by a subscriber. In cases where direct exchange line telephones have been used and paid for by subscribers for periods of less than twelve months prior to the 1st day of July in each year, the amount of royalty to be paid by the Company shall be \$1 for each direct exchange line telephone for each period of three months or less during which such telephone has been used and paid for by a subscriber.	{ Ordinance No. 9 of 1925.
Unclaimed Balances,— Indivisible residue and unclaimed dividends, and Interest on funds in Court transferred to the General Revenue of the Colony.	{ Ordinance 1 of 1885.
Widows' and Orphans' Pensions Contributions,	Ordinance 15 of 1908.
LAND SALES.	
Premia on Sales at Public Auctions held in accordance with Notifications.	
W/T Amateurs Transmitting Licence \$15 for first year and \$10 subsequent years.	
After "years" add "for each station authorised to use power up to 10 watts only. Higher fees to be charged for more powerful stations.	
W/T Operators examination fee \$5.	
W/T Receiving Licence, annual fee \$5.00	