AWM52

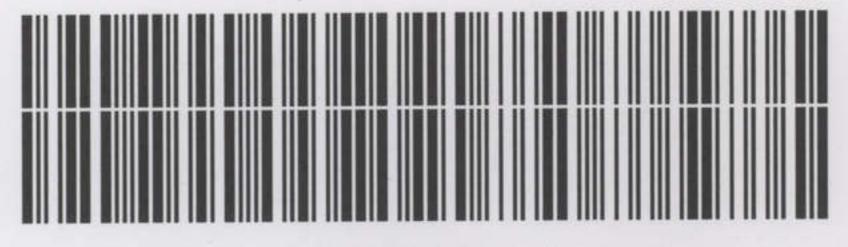
2nd AIF (Australian Imperial Force) and CMF (Commonwealth Military Forces) unit war diaries, 1939-45 War

Miscellaneous - POW Independent Companies

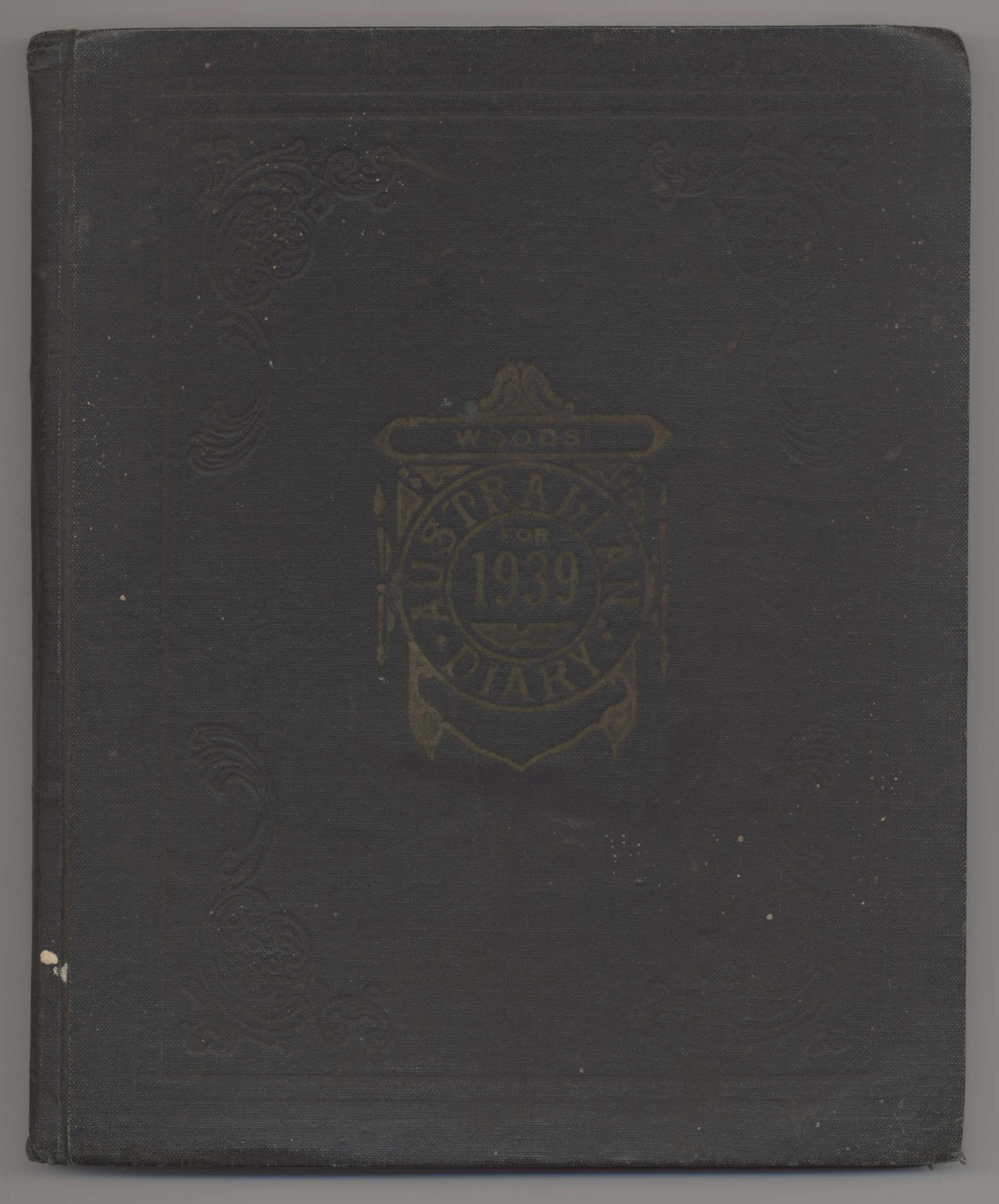
Item number: 25/3/7/4

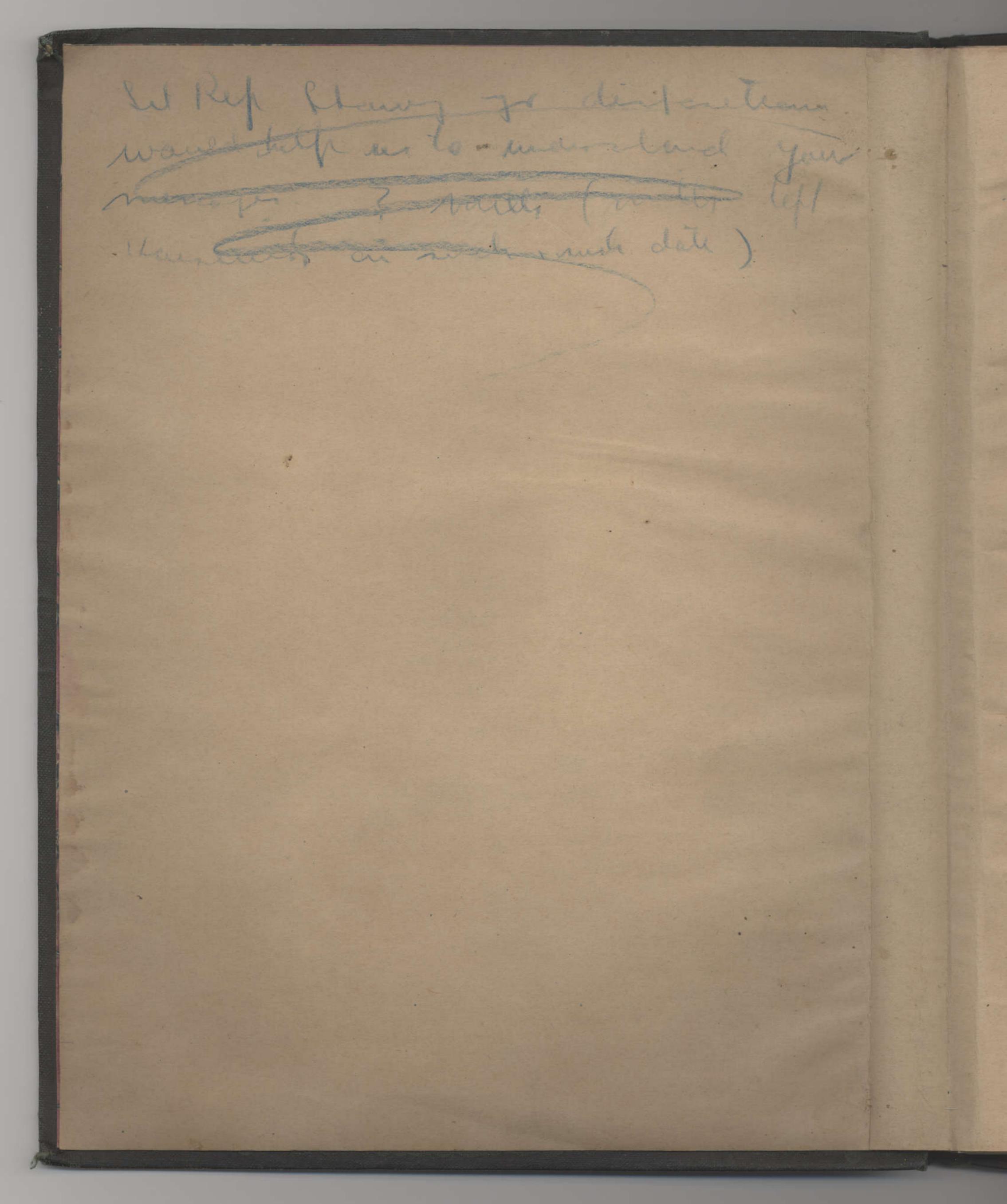
Title: 2/7 Independent Company

March 1943



AWM52-25/3/7/4





417/20/67

176974

AWM 52 25/3/7 - Jan - Oct 1943

11th April 1967.

Major I.G. McKeown, GSO2 (SD), Headquarters, Southern Command, Victoria Barracks, MELBOURNE. VIC.

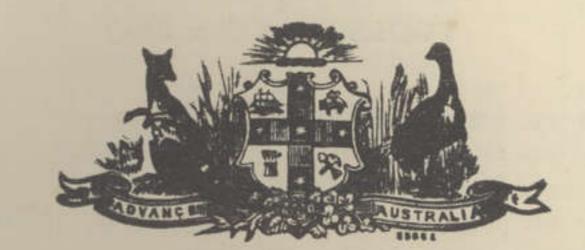
Dear Sir,

With reference to your 707/85/3 of 5th April 1967, we are pleased to add to the few war diaries held of the 2/7th Aust. Independent Company the diary found at Victoria Barracks for the period January to May 1943. Although typewritten diaries are held by us for much of the period this (handwritten) diary is in more detail and is a valuable acquisition to the records of this unit.

Yours faithfully,

W. R. Lancaster, Director.

WOODS'



AUSTRALIAN DIARY

FOR

1939

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AUSTRALIAN WAR MEMORIAL RCDIG1023178

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Also in 41 Pocket Editions.

JOHN ANDREW & CO.

Printers and Publishers
21 PHILLIP STREET, SYDNEY

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AUSTRALIAN WAR MEMORIAL

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FIXED AND MOVABLE FEASTS, HOLIDAYS, Etc., 1939.

NOTE.—These dates are compiled from official sources, but occasionally alterations are made by State Governments after the DIARY Pages have been printed.

Jan. 1	May 12	Oct. 11 Agric, Show Day. Pub. Hol., Perth Oct. 11 Labour Day. Pub. Hol., Adelaide Oct. 15 19th Sunday after Trinity Oct. 22 20th Sunday after Trinity Oct. 29 21st Sunday after Trinity Nov. 5 22nd Sunday after Trinity Nov. 6 Bank Holiday, Tasmania Nov. 7 Cup Day. Pub. Hol., Melbourne Nov. 11 Armistice Day, 1918 Nov. 12 23rd Sunday after Trinity Nov. 13 Obs. as King's Birthday, Pub. Hol., W.A. Nov. 19 24th Sunday after Trinity Nov. 26 25th Sunday after Trinity Dec. 3 Advent Sunday Dec. 10 2nd Sunday in Advent Dec. 11 Accession H.M. King George VI, 1936
Mar. 5 2nd Sunday in Lent	To the state of th	and the second second second
75	July 2 4th Sunday after Trinity	The state of the s
	The state of the s	Dec. 10 2nd Sunday in Advent
April 2 Sunday before Easter. Palm Sunday	July 23 7th Sunday after Trinity	Dec. 14 Birth H.M. King George VI, 1936
April 4 Jewish First Day of Passover April 7 Good Friday	Aug. 4 Sth Sunday after Trinity Aug. 4 Birth H.M. Queen Elizabeth, 1900	Dec. 17 3rd Sunday in Advent
April 8 Easter Saturday (Easter Eve)	Aug. 6 9th Sunday after Trinity	Dec. 24 4th Sunday in Advent Dec. 25 Christmas Day
April 9 Easter Sunday (Easter Day) April 10 Easter Monday	Aug. 7 Bank Holiday, N.S.W.	Dec. 26 Boxing Day. Pub. Hol. all States ex. S.A.
April 11 Addnl. Pub. Hol., Vic., W.A., Tas	Aug. 20 11th Sunday after Trinity	Dec. 27 Addnl. Pub. Hol., Vic. and W.A. Dec. 28 Proclamation Day. Pub. Hol., S.A.
April 16 1st Sunday after Easter April 23 2nd Sunday after Easter	Aug. 21 Birth H.R.H. Princess Margaret Rose, 1930	Dec. 30 Addnl. Pub. Hol., W.A.
April 24 Labour Day, Vic. Hol. obs. acc. to Govt. Proc.	Aug. 27 12th Sunday after Trinity Sept. 3 13th Sunday after Trinity	Dec. 31 Sunday after Christmas
April 25 Anzac Day. Pub. Hol. all States April 25 Birth H.R.H. Princess Elizabeth, 1926	Sept. 10 14th Sunday after Trinity	1940.
April 29 Capt. Cook entered Botany Bay, 1770	Sept. 14 Jewish New Year (Rosh Hashanah) Sept. 17 15th Sunday after Trinity	75 00
April 30 3rd Sunday after Easter May 1 Labour Day. Pub. Hol., Brisbane and Perth	Sept. 23 Jewish Day of Atonement (Yom Kippur) Sept. 24 16th Sunday after Trinity	Mar. 22 Good Friday Mar. 23 Easter Saturday (Easter Eve) Mar. 25 Easter Monday
	COMMONWEATTH LAND TAY	

The Land Tax is a graduated tax, as set out below, levied on the unimproved capital value of land owned at midnight on June 30th each year

1. Rate of Tax when Owner is not an Absentee.

The rate of tax for so much of the taxable value as does not exceed £75,000 may be calculated from the following formula:—

R = rate of tax in pence per pound sterling

V = taxable value in pounds sterling

$$R = \left\{1 + \frac{V}{18.750}\right\} \text{ pence.}$$

For every £ over £75,000 .. = ninepence.

COMMONWEALTH LAND TAX.

A deduction of £5,000 from total unimproved capital value is made when owner is resident of Commonwealth, but all owners of land of the unimproved value of £4,000 and upwards must make returns.

2. Rate of Tax when Owner is an Absentee.

No deduction of £5,000 for absentee

For so much of the taxable value as does not exceed £5,000 at 1d. in £.

The rate of tax for so much of the taxable value as exceeds £5,000 and does not exceed £80,000 may be calculated from the following formula:—

R = rate of tax in pence per pound sterling.

E = excess of taxable value over £5,000 in pounds sterling.

$$R = \left\{2 + \frac{E}{18.750}\right\} \text{ pence}$$

For every £ over £80,000 .. = tenpence.

N.B.—Both the above rates are subject to 10 per cent. reduction. For land held as at 30th June, 1932, there is a further reduction of 33½ per cent.; and for land held as at 30th June, 1933, 1934, 1935, 1936 and 1937, the reduction is 50 per cent. in lieu of 33½ per cent.

COMMONWEALTH ESTATE DUTY.

Upon Estates of Deceased persons:-Under £1,000, exempt.

From £1,001 to £2,000, 1%. Over £2,000, 1%, with an additional one-fifth% for every £1,000 or part of £1,000 above that amount. Maximum duty 15% on estates of £71,000 and upwards.

A rebate of one-third of the duty is allowed on the portion of the Estate bequeathed to widow, children, or grand-children of the deceased Certain Consolidated and Inscribed Stock (32, 37 and 4%) are accepted at face value for the payment of these Duties. Interest upon the Bonds or Inscribed Stock is allowed up to the due date of such Duties, or date of payment, whichever is the earlier.

COMMONWEALTH INCOME TAX.

Income of the year ended 30-6-'37 (or substituted accounting period). EXEMPTIONS.

Personal Exertion and Property Income : -£250, diminishing at the rate of £1 for every £2 by which the income exceeds £250, and disappearing at £750. The deduction is allowed first against property income. The above exemption is not allowed to companies.

> RATES OF TAX. FIRST SCHEDULE.

Minimum tax (other than companies), 10s. Personal Exertion: -76.5% of 3d. plus 1/160d. for each £ of taxable income up to £6,900.

Example: - Taxable income £240, the rate is therefore-

$$\frac{76.5}{100} \left(3 + \frac{240}{160} \right) = 3.4425$$

and the tax £240 \times 3.4425 = £3 8s. 10d. When the taxable income exceeds £6,900, all in excess of that amount is taxed at a rate of 68.85d. in the £.

Example: - Taxable income, £7,700-Tax is £6,900 @ $\frac{76.5}{100} \left(3 + \frac{6900}{160}\right) = 35.28562 = £1,014 9 3$ £800 @ 68,85d. 229 10 0 £1,243 19 3 Total £7,700

SECOND SCHEDULE.

Property :- If taxable income does not exceed £500.

$$\frac{90}{100} \left(3d. + \frac{1d. \times Tax. Income}{100}\right)$$

for each £ of taxable income. Example: - Taxable income, £250.

Rate =
$$\frac{90}{100}$$
 (3d. + $\frac{250d}{100}$) = 4.95d.

If the taxable income exceeds £500 but does not exceed £1,500-14d. × Tax. Income - 1d. + -

for each £ of taxable income.

Example:—Taxable income, £1,000. Rate = 13.5. If the taxable income exceeds £1,500 but does not exceed £3,700-

$$\frac{90}{100} \left(4\frac{3}{4}d. + \frac{23d.}{2000}\right)$$

for each £ of taxable income.

If the taxable income exceeds £3,700, the rate of tax on the first £3,700 is:

£3,700 @ 42.57d. Balance @ 81d. THIRD SCHEDULE.

Rates of Tax partly from Personal Exertion and partly from Property. (a) For every pound of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the First Schedule if the total taxable income of the taxpayer were derived exclusively from personal exertion, by the amount of the total taxable income.

(b) For every pound of taxable income derived from property, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the Second Schedule if the total taxable income of the taxpayer were derived exclusively from property, by the amount of the total taxable income.

FOURTH SCHEDULE.

Rates of Tax by Reference to an Average Income. (a) For every pound of the taxable income derived from personal exertion by a taxpayer to whose income Division 16 of Part III. of the Income Tax Assessment Act, 1936-37, is applied, the rate of tax shall be ascertained by dividing the tax that would be payable under the First Schedule upon a taxable income from personal exertion equal to his average income, by that average income.

For every pound of taxable income derived by him from property the rate of tax shall be ascertained by dividing the tax that would be payable under the Second Schedule upon a taxable income from property equal to his average income, by that average income.

FIFTH SCHEDULE.

Rate of Tax by Reference to a Notional Income. For every pound of the actual taxable income from personal exertion of a taxpayer deriving a notional income, as specified by sub-section (1) of section eighty-six of the Income Tax Assessment Act, 1936-37, the rate of tax shall be the amount obtained by dividing the tax that

would be payable under the First Schedule upon a taxable income from personal exertion equal to his notional income, by that notional income. For every pound of the actual taxable income from property of a

taxpayer deriving a notional income, as specified by sub-section (1) of section eighty-six of the Income Tax Assessment Act, 1936-37, the rate of tax shall be the amount obtained by dividing the tax that would be payable under the Second Schedule upon a taxable income from property equal to his notional income, by that notional income.

> SIXTH SCHEDULE. Rates of Tax Payable by a Trustee.

For every pound of the taxable income in respect of which a trustee is liable, pursuant to either section ninety-eight or section ninety-nine of the Income Tax Assessment Act, 1936-37, to be assessed and to pay tax the rate of tax shall be the rate which would be payable under the First, Second, Third, Fourth or Fifth Schedules, as the case requires, if one individual were liable to be assessed and to pay tax on that taxable income.

> SEVENTH SCHEDULE. Rates of Tax Payable by a Company.

(a) Subject to the last preceding Schedule, for every pound of the taxable income of a company the rate of tax shall be one shilling.

(b) For every pound of interest in respect of which a company is liable, pursuant to sub-section (1) of section one hundred and twenty-five of the Income Tax Assessment Act, 1936-37, to pay income tax, the rate of tax shall be one shilling

POSTAL INFORMATION.

WITHIN THE COMMONWEALTH

and to Lord Howe Island, Norfolk Island, Papua, The Territory of New Guinea, and the following islands in the Pacific, viz. : Bismarck Archipelago (New Britain, New Ireland, New Hanover, Admiralty Island, etc.), Nauru, Bougainville and Buka (Solomon Islands):-

LETTERS AND LETTERCARDS -2d per oz. (Late Fee, 1d.) (Registration Fee, 3d.).

POSTCARDS -11d. each.

SECOND-CLASS MAIL MATTER, comprising :-

(a) Commercial Papers (maximum weight, 5lbs.), Patterns, Samples and Merchandise (maximum weight, 1lb.).-1d. per 2 oz.

(b) Printed Matter: comprising Printed Forms, Circulars, Calendars, and Catalogues (which may contain samples of material) and Books, Periodicals and Newspapers not registered at a General Post Office. (Maximum weight, 5lbs.)—1d. per 4 oz.

THIRD-CLASS MAIL MATTER, comprising :-Books, Periodicals, and Newspapers registered at a General Post Office for transmission as such. (Maximum weight, 5lbs.).-1d per 6 oz.

Newspapers published by registered newspaper proprietors to addresses within the Commonwealth or Papua: 20 oz., 11d.; to New Zealand and Fiji: 16oz., 2d.

EXPRESS MESSENGER SERVICE.

Prepayment of special fee in addition to the postage secures immediate delivery by special messenger. Minimum fee payable is 4d.

Acknowledgment of Receipt of Registered Letter or Article.-Fee 3d. in addition to Postage and Registration Fee.

PERMIT MAIL FEE.

Printed Circulars signed by hand or personally addressed, posted in sealed envelopes .- Printed Matter rates, plus 1d. for each article

AERIAL SERVICE

Within the Commonwealth,-Articles except Parcels,-3d, per toz in addition to postage.

PARCELS (Limit 11 lbs.).

Not to exceed 3ft. 6in. in length, or 6ft. in length and girth combined. To certain foreign countries not to exceed 2ft, in length, or 4ft in length and girth combined.

Weight		Within 30 miles of	Within the State but beyond 30 miles of posting or to	To adjoin-	Elsewhere within the Common-
up to		posting.	Lord Howe and	ing States.	wealth. (See note).
	100	s. d.	Norfolk Islands, s. d.	s. d.	s. d.
1-lb.		0 6	0 9	1 0	1 3
2-lbs.		0 9	1 0	1 6	2 0
3-lbs.	 	1 0	1 3	2 0	2 9
5-lbs.		1 3	1 6	2 6	3 6
8-lbs.	 	1 6	2 0	3 6	5 0
11-lbs.	 	1 9	2 9	5 0	7 3

NOTE.—Within the Commonwealth includes Papua, Territory of New Guinea, and the following islands in the Pacific, viz. :- Bismarck Archipelago (New Britain, New Ireland, New Hanover, Admiralty Island, etc.), Bougainville and Buka.

INSURANCE OF PARCELS

(For loss, damage, or rifling of contents.)

	CBULD	 	 		Ith :— Fee.						
Fee.				300							000
3d.	 	 	 	£2	1/-					 	£30
4d.	 	 	 	£5	1/3		200	1000	* *	 	±40
6d.	 	 	 	£10	1/6	20.00	100	(4(4))	#0#1	 * *:	£50
9d.					105						

CASH ON DELIVERY PARCELS.

Within the Commonwealth.- In addition to the postage, Commission on amount to be collected from addressee :-Not exceeding 10/- Over 10/-, and not exceeding 20/- 20/-.. 40/-60/-..

For each additional 20/-, or fraction BEYOND THE COMMONWEALTH.

LETTERS AND LETTERCARDS .- To places within the British Empire -

To all other places .- 3d. first oz., 2d. each additional oz. Registration Fee, 3d.

[Postal Information—Continued]

POSTCARDS.—To places within the British Empire.—11d. each.

To all other places.—2d. each. COMMERCIAL PAPERS.—To New Zealand and Fiji.—1d. per 2 oz.

To all other places.-1d. per 2 oz., with a minimum of 3d. PRINTED MATTER.—To all places within the British Empire.—1d. per 4 oz To all other places.—1d. per 2 oz.

NEWSPAPERS.—To New Zealand and Fiji.—1d. per 6 oz.

To the United Kingdom and Irish Free State—Via France or America, 1d. per 4 oz. Via All Sea Route, 1d. per 6 oz.

To all other places in the British Empire.—1d. per 4 oz. To all other places.—1d. per 2 oz.

SAMPLES .- To places within the British Empire .- 1d. per 2 oz. To all other places.—1d. per 2 oz, with a minimum of 2d MERCHANDISE.—To New Zealand and Fiji only.—1d. per 2 oz.

SMALL PACKETS (transmissible to certain countries only). -21d. per 2 oz., with a minimum of 6d.

AIR MAIL RATES.

m- vi-it-a v		-		Post Cards each.	Letters ½ oz.	Addnl.
To United B	Lingdom	* *	144	 9d.	1/6	1/6
" U.S.A.				 10d.	1/7	1/6
, France	(1000)			 11d.	1/9	1/8
" Germany	7			11d.	1/9	1/8
,,					-/-	1/0

PARCELS (Limit of weight 11 lbs.), To New Zealand .- 1lb., 8d.; each additional lb., 6d.

To United Kingdom, by Long Sea Route, 1lb., 1/4; each additional lb., 6d. To United States of America, via 'Frisco, 1lb., 1/-; each additional lb., 6d.; via London, 1lb., 2/10; 2lb., 3/2; 3lb., 3/6; 4lb., 5/7; 5lb., 5/11. 6lb., 6/3; 7lb., 6/7; 8lb., 8/11; 9lb., 9/3; 10lb., 9/7; 11lb., 9/11; via Vancouver, 1lb., 1/11, each additional lb., 71d.

Insurance of Parcels,-To addresses in New Zealand: Maximum amount of Insurance, £12, 6d.; £24, 9d.; £36, 1/-; £48, 1/3; £50, 1/6 in addition to postage.

MONEY ORDERS.

Within the Commonwealth .- 6d. for each £5 or part.

New Zealand, Papua, Rabaul (New Guinea), New Caledonia -3d. for each £1 or part. Minimum, 6d

Fiji.-3d. for each £1 or part. Minimum, 6d. Exchange, 1.6 pence for each 1/- or 2/8 for each £1

Gilbert and Ellice Islands, Solomon Islands and Tonga.-4d. for each £1 in first £6 and 3d. for each additional £1 or part. Minimum 9d. Philippine Islands.—4d. for each £1 in first £6, and 3d. for each additional

£1 or part. Minimum, 9d. Exchange, 3d for each 1/- or part United Kingdom, Canada, Ceylon, China, Dutch East Indies, Egypt, Federal Malay States Germany, Hong Kong, India, Irish Free State Italy, Japan, Malta, Mauritius, Norway, North Borneo, Straits Settlements, South Africa, United States of America.-4d. for each £1 in the first £6, and 3d, for each additional £1 or part. Minimum, 9d. Exchange, 3d.

for each 1/- or part. Other Countries in Europe, Asia, Africa, North America, and Islands adjacent to those continents -4d. for each £1 in the first £6, and 3d. for each additional £1 or part. Minimum, 9d. Exchange, 3d. in 1/-. These

must be forwarded via London and are subject to an additional charge of 2d. in each £1 or part. Minimum, 4d.

POSTAL NOTES

Payable throughout the Commonwealth.—1/-, 1/6, 2/-, 2/6—1d.; 3/-, 3/6, 4/-, 4/6—1½d.; 5/-, 5/6, 6/-, 7/6—2d 10/-, 11/-, 15/-, 20/-—3d

TELEGRAPHIC RATES. City and Suburban, or within 15 miles of sending station.—16 words,

including address and signature, 9d. Each additional word, 1d Country -16 words, including address and signature, 1/-. Each additional word, 1d.

Interstate.-16 words, including address and signature, 1/4. Each additional word, 1d.

Urgent Telegrams and Sunday, Christmas Day and Good Friday double the above rates.

To New Zealand, 41d.; to Suva, 6d.: to New York, ordinary 2/5, deferred 1/21; to Paris, ordinary 2/7, deferred 1/31 per word.

Lettergrams to addresses within the Commonwealth will be forwarded by Telegraph during the night, and delivered as ordinary letters by first delivery.—30 words, 1/3; each additional word, 1/d.

NEW INTER-EMPIRE RATES.

(Cable or Beam). (Australia to any other British Empire Point). Letter Telegrams 5d. per word. (Minimum 25 words = 10/5) Deterred Telegrams... .. 7½d. Code Telegrams ... (Minimum 5 words = 4/2) .. 10d. Ordinary Telegrams

Uigent Telegrams (Ordinary and Code).—Double the above rates.

NIGHT LETTER TELEGRAMS. Minimum Each 25 words. add. word.

To New Zealand (Cable) ,, Suva (Cable)

TELEGRAMS TO CATCH MAIL STEAMERS. On payment of postage in addition to telegraphic rates, telegrams may be sent to any telegraph office in Australia, to be forwarded thence by post

to any destination beyond the Commonwealth. WIRELESS TELEGRAMS. To and from any ship registered in Australia or New Zealand, 6d. per word.

To British ships, 11d.; Finnish or Latvian 81d.; Swedish or Spanish, 10d.; ships of Australian Navy, 4d; of British Navy, 7d All other ships, 11d. per word. To Fiji, Suva, 6d.; Night Letters (25 words), 5/10; Levuka, 8d. per word.

Night Letters (25 words), 7/4. To Friendly Islands, 1/3; Ocean Island, 1/-; Tarawa, 1/3; Lord Howe Island, 11d., minimum 2/-; Nauru, 1/3; New Caledonia, 1/2; Apia, 1/3; Solomon Islands, 1/-; Union Island, 1/6; Willis Island, 3d.

Week-end Letters Ordinary Radio. Radio. 10-Letter 5-Letter and Extra plain language 20 words. Code Words. Rabaul, Kokopo, Port Code. Moresby, Samarai 9d. 6d 4 ld. Other Stations 1/6 1/-15/-9d.

STATE INCOME AND LAND TAXES.

per word.

QUEENSLAND.

For the year ended 30th June, 1937 (or substituted accounting period).

When net income of a taxpayer domiciled in Queensland does not exceed £640, an allowance is made of £60 for each child under 16 years and each invalid child, and £72 for wife. In the case of a widower, £72 for any female relative who may reside with him for the purpose of caring for any child under 16 years or any invalid child. £60 for mother if she resides in Queensland and is wholly maintained by taxpayer. A further allowance up to £50 for expenses actually incurred in education of each child under 16 years of age where it is proved to the satisfaction of the Commissioner that suitable educational facilities are not provided by the State within reasonable daily travelling distance of the place of residence of the taxpayer. Medical expenses are allowed up to £50.

The amount of £150 (statutory exemption) shall be exempt when income does not exceed £253. When the income is £254 the exemption is £149, and the exemption is reduced by £1 for each four pounds of income in excess of £254, but no exemption is allowed on net incomes of £850 or

The allowance for dependents diminishes: - If the net income exceeds £640, the allowances of £60 diminish by £1 for every six pounds by which the income exceeds £640, and £1 in each five pounds in respect of the £72 for dependents by which his income exceeds £640.

Personal Exertion :- For each £ up to £8,000, sixpence plus as many times 6/1000d, as there are pounds in the income. Over £8,000 fifty-four

pence for the first £8,000 and sixty pence in £ on remainder. Income from Property and all Income of Absentees :- For each £ up to £3,000 one shilling, plus as many times 4/1000d. as there are pounds in the income. From £3,000 to £8,000 sixpence, plus as many times 6/1000d. as there are pounds in the income. Over £8,000 fifty-four pence for the first £8,000, and sixty pence in £ on remainder.

Companies, not being public utility or monopoly companies, or foreign

companies, as prescribed in the Act :-

If profits do not exceed 6 per cent -21 pence in £. 6 per cent. to 7 per cent.—24 pence in £. ,, ,, 8 ,, 27 ,, ,, 30

33 ,, Increasing 3d. in £ for each additional 1 per cent. up to 19 per cent. which is 60 pence in £.

Exceeding 19 per cent.—63 pence in £.

Public Utility or Monopoly Companies: If Profits do not exceed 6 per cent.—21 pence in £. 6 per cent. to 7 per cent.—27 pence in £.

Increasing 6d. in £ for each additional 1 per cent. up to 16 per cent., which is 81 pence in £.

Exceeding 16 per cent.—87 pence in £.

Foreign Companies (not being Public Utility Companies or Monopoly Companies), under Sections 38 of the Act, viz., Fire, Accident, Shipping, Fidelity, Guarantee or Marine Insurance Co., assessed on 25 per cent. of the Premiums.—39 pence in £. Banking Companies.—48 pence in £.

Mutual Life Assurance Companies, where all profits are divided amongst Policy Holders.—21d in £ of taxable income. Life Assurance Companies in which both Policy Holders and Shareholders participate in profits.-(a) 39d, in £ on so much of the taxable income as bears the same proportion to the taxable income as the profits divided for the same year amongst Shareholders bear to the total profits of the Company; (b) On remainder of taxable income, 21d in £.

Insurance Companies which re-insure with Companies not carrying on business in Queensland 91d. in £ on that portion of premium paid away plus Super Tax.

SUPER TAX.—20 per cent. of the income tax payable, with the proviso that where the taxable ncome of any person (not being a company):-

(a) Does not exceed £250. No super tax is payable.

(b) Exceeds £250—From the amount of super tax which would otherwise be payable there is allowed a deduction of the amount of super tax on the amount of the statutory exemption allowed to such person calculated at the rate at which the income tax of such person is calculated. Additional Tax (except Absentees and Companies):

Taxable Income:—£780 to £849 15% of total tax, 850 ,, 899 16% i.e., Primary 900 ,, 949 18% 950 ,, 999 20% Tax and Super Tax. 1000 and over 271%

Additional Tax (Absentees) :- 271%. Lotteries 5 per cent of selling price of tickets, with a minimum of 3d

UNEMPLOYMENT RELIEF TAX.

Income from Employment up to £84 p.a. exempt; exceeds £84 p.a., and does not exceed £110, 2d. in £ exceeds £110 p.a. and does not exceed £219 5d. in £; exceeds £219 and does not exceed £499, 8d. in £; exceeds £499,, 11d. in £.

LAND TAX.

No exemption to absentees or companies. Exemption, £300. If taxable value less than £500.—1d. in £.

£500 to 999

.. 1½d. in £. £10,000 to 19,999 .. 3½d. in £ .. 1²d. ,, 20,000 ,, 29,999 .. 4d. ,, 2d. ,, 30,000 ,, 49,999 .. 4¹d. ,, 1,000 ,, 1,999 2.000 ,, 2,499 50,000 ,, 59,999 2,500 ,, 2,999 60,000 ,, 74,999 75,000 and over .. 2½d. " 3,000 ,, 3,999 4,000 ,, 4,999 .. 21d. " 5,000 ,, 9,999

And in addition, on all undeveloped land, 2d. in £; no exemption. When land is used for Agricultural, Dairying or Grazing purposes by the owner personally, not being an absentee or company, the exemption in lieu of £300 will be:—

Up to £1,500, all exempt. £1,501, exemption £1,499 £1,502 ,, £1,498 £1,503 ,, £1,497

and the exemption decreases so that for each £5 by which the unimproved value exceeds £1,500, the exemption is reduced by £6 until the exemption is reduced to £300 at an unimproved value of £2,500.

SUPER TAX.—On taxable value up to £2,499, nil; £2,500 to £2,999, 1d. in £; £3,000 to £3,999, 1\d. in £: £4,000 and over, 2d. in £.

Mutual Life Assurance Society.—No exemption. On every £ of the unimproved value, 2d.

SUPER TAX.—On taxable value up to £2,499, nil; £2,500 and over, 1d in the £.

NEW SOUTH WALES.

EXEMPTIONS.—Resident persons, £250, less £1 for every £8 by which the net income exceeds £250. Persons not domiciled in the State, £50, less £1 for every £8 by which net income exceeds £50. Companies.—Nil.

Minimum Tax (other than Companies).—10/-.
FIRST SCHEDULE.

Property:—Taxable incomes up to £5,500. $\frac{85}{100} \left\{ 9 \text{ plus} \frac{\text{Taxable income}}{500} \times 3 \right\} \text{ pence.}$

Taxable incomes exceeding £5,500:— £5,500 @ 35.7d.

Balance @ 51d.

Example :—Taxable income, £1,000 :— $\begin{array}{c}
85 \\
85 \\
9 \text{ plus}
\end{array}$ = 12.75 pence.

£1,000 × 12.75d. in £ = £53 2 6 amount of tax.

SECOND SCHEDULE.

PERSONAL EXERTION.—The taxable income shall be reduced by one-fifth or by £900 whichever is the lesser, and the rate payable on the remainder shall be Property Rates as set out under First Schedule.

THIRD SCHEDULE

Incomes derived partly from personal exertion and partly from property. The taxable income from personal exertion shall be reduced by one-fifth or £900, whichever is the lesser, and the total of the remainder, plus taxable property income shall be charged with the property rate payable under First Schedule.

Example:—Taxable income £1,000, consisting of £500 personal exertion and £500 property:—

£900 @ 12.240 = £45 18 0 amount of tax.

FOURTH SCHEDULE.

Income derived by a Primary Producer.

The taxable income from Personal Exertion shall be reduced by onefifth or £900, whichever is the lesser, and the rate of tax on the total taxable
income remaining shall be the rate which would, under the First Schedule,
be payable in respect of a taxable income from property equal to the average
income.

FIFTH SCHEDULE.

Rate of Tax payable by a Trustee.

This Schedule provides the rate of tax payable by a trustee shall be that payable by an individual—see Schedules Numbers One to Four.

SIXTH SCHEDULE.

(1) Companies other than Mutual Life Assurance and Life Assurance

Companies—rate of tax 2/3 in £.

(2) Mutual Life Assurance Companies—1/6 in £.
 (3) Life Assurance Companies (other than Mutual Companies) upon the profits of life assurance distributed to shareholders—1/6 in £. Upon remainder of profits—2/3 in £.

(4) In addition to any other Income Tax payable by it, a company shall also pay 1/6 in £ of interest paid or credited by the Company to any non-resident person or foreign company on debentures used in the State or money lodged at interest with the company in the State.

SPECIAL INCOME AND WAGES TAX.

(WAGES TAX as from 1st December, 1937.)

On Salaries, Wages, Commission, etc., Employers are required to deduct tax from all employees whose earnings exceed £3 per week. (Board and Lodgings to be included as £1 per week).

£3	0	1 1	to	£3	10	0	160	202	10d,	£5	2	1 to £	5 4	0	12.2	2/8
3	10	1	,,	3	15				1/1	5	4			Õ		2/8 2/9
3 3 3 4 4 4 4 4 4 4 4 4	15		22	3	17	6	1741		1/1 1/2	5 5 5 1	R	111111111111111111111111111111111111111	5 6 5 10 5 12	0		2/10
3	17		"	3 4 4 4 4 4 4 4 4		0			1/9	5 1	ő	1 "	5 12		**	9/11
1	10	4 3		7	0			*:*	1/3 1/6	0 1	0	1 27	0 12	0		2/11
*	0	-	12	*	4	U			1/6	5 1	4	1 ,,	5 14	0		3/-
4	2	1	"	4	0 2 4 6	0		* *	1/7	5 1	4	1 ,,	5 16	0		3/1
4	4	1	"	4	6	0	10.00		1/8	5 1 5 1 5 1	6	1	6 0	0		3/2
4	6	1	,,	4	8	0		20	1/9	6	0	1	6 2	0	95.00	3/8
4	0 2 4 6 8 10	1	23	4	8 10	0 0 0 0 0	(++)		1/8 1/9 1/10	6 6 6 6	0 2 4 6 8 0	1 ,, 1 ,, 1 ,, 1 ,,	6 0 6 2 6 4 6 6 6 8 6 10	0		3/- 3/1 3/2 3/8 3/9 3/10
4	10	1	11	4	12	0	* *		9/-	6	4	1 "	8 8	ň		2/10
A	12	7		1	14	0			2/- 2/1	e	e e	+ "	0 0	0		0/11
4	14	4	99:	4	10	0	111	**	2/1	0	0	1 27	0 0	U		3/11
	14	100	220	4	16	0		**	2/2	6	8	1 ,,		0	0.00	4/-
4	16	1	77	4	18	0			2/3	6 1	0	1 ,,	6 14	0		4/-
4	18	1	22	5	0	0	* * *	***	2/4	6 1	4	1 ,, 1 ,,	6 16	0		4/2
4 5	0	1		5	2	0		***	2/7	6 1	6	1 ,,	6 18	0		4/2 4/3
			200			-	0.00	0.00		6 1	8	1 "	6 18	0	- 1	1/1

Thereafter 1d. for each 2/- or part thereof in each £1 up to £20, except that only 1d. is levied on that part of each £ exceeding 10/- but not exceeding 14/-.

[New South Wales Income Tax—Continued]

Where the Wages exceed £20 the rates are:—
First £2 6d, in £. Second £2 8d, in £.

Balance one penny in each two shillings thereof. A rebate of 6d, per week is allowed for dependent wife and each child under 16.

SPECIAL INCOME TAX.

RESIDENT.—On incomes from all sources other than (1) Income from employment; (2) From Australian Consolidated Loans; (3) From a business outside New South Wales (not shareholders' dividends).

Non-Resident.—On taxable income from all sources in New South

Wales other than income from employment.

By a Reciprocal Agreement with the Victorian Government, residents of Victoria are not assessable upon property income derived from N.S.W. Exemption.—No tax is payable by a person, other than a company,

resident in N.S.W., whose total income from all sources is £100 or less. No exemption allowed when total exceeds £100.

RATES OF TAX—INDIVIDUALS :—
Incomes not exceeding :—

£156 100 @ 2.4 balance @ 6.5d. £208 100 @ 3d. 100 @ 6.7 balance @ 9d. £260 100 @ 4d. 100 @ 7d. balance @ 9d. £312 100 @ 5d. 100 @ 7.2 balance @ 9d. £1,040 100 @ 5d. 100 @ 8d. balance @ 9.5d.

Exceeding:—
£1,040 100 @ 6d.

Incomes not exceeding £156 are allowed a rebate of seven-twelfths of tax. A rebate of 6d, per week is allowed for dependent wife and each child under 16.

COMPANIES.—10d. in £.

ENTERTAINMENT TAX.

Admission: $1/6\frac{1}{2}$ to $1/11\frac{1}{2}$, $\frac{1}{2}$ d.; 2/-, 1d.; $2/0\frac{1}{2}$ to 2/6, $1\frac{1}{2}$ d.; 2/6 to 3/-, 2d.; $3/0\frac{1}{2}$ to 3/6, $2\frac{1}{2}$ d.; $3/6\frac{1}{2}$ to 4/-, 3d.; $4/0\frac{1}{2}$ to 4/6, $3\frac{1}{2}$ d.; $4/6\frac{1}{2}$ to 5/-, 4d.; 6/-, 5d.; over 6/-, $\frac{1}{2}$ d. for each additional 6d. or part of 6d.

VICTORIA.

Individuals.—The minimum income subject to tax is £201. £200 deduction is allowed upon individual incomes between £201 and £500, after which it diminishes at the rate of £2 for every £1 above £500, finally disappearing at £600 No deduction is allowed to companies.

Personal exertion, not exceeding £500, 6d.; property 12d. in the £. Exceeding £500:—First £500—Personal Exertion, 7d.; property, 14d. in the £: second £500—Personal Exertion, 8d.; property, 16d. in the £; third £500—Personal Exertion, 9d.; property, 18d. in the £; balance over £1,500—Personal Exertion, 10d.; property, 20d. The above rates are subject to a Super Tax of 7½ per cent.

ADDITIONAL TAX —Where the income exceeds £800 whether from Personal Exertion or from Property, or from Personal Exertion and Property combined:—

£801 to £1,000 .. 10% additional. £2,201 to £5,000 .. 20% additional £1,001 to £1,250 .. 12½% ,, £5,001 upwards .. 25% ., £1,251 to £2,200 .. 15% ,,

SPECIAL INCOME TAX :-

Life Assurance Companies, 1/- in £1 on Life Assurance business).

UNEMPLOYMENT RELIEF TAX.

EXEMPTION.—£104. The tax is on a graduated scale starting at £1/0/7 per cent., and rising to £4/10/7 per cent. on incomes over £3,000, but is subject to a reduction of 20%.

LAND TAX.

The Land Tax is levied at a rate declared each year by Act of Parliament
The present rate is a uniform one of one-halfpenny in the pound.

No land tax is charged when the total unimproved value of all land held does not exceed £250, but where the total unimproved value exceeds that amount the exemption of £250 diminishes at the rate of one pound for every one pound of such excess so as to leave no exemption where the total unimproved value amounts to or exceeds £500.

SOUTH AUSTRALIA.

Exemption £100 less £1 for every £9 by which net income exceeds £100. Widow, who wholly maintains one or more children under 16 years, is allowed an exemption of £200 (not diminishing).

Deduction of £30 allowed for spouse, and £30 for each child under 16 wholly maintained by the taxpayer.

Deduction of £30 allowed for each parent, brother (under 16) or sister (under 16) wholly or mainly maintained.

The above deductions of £30 diminish by £1 for every £12 by which the net income exceeds £650.

PERSONAL EXERTION (except income from UNMARRIED Adults).—Up to £1,000, thirteen pence plus two one-thousandths of a penny for each £ From £1,000 to £7,000, fifteen pence plus six one-thousandths of a penny for each £ in excess of £1,000. Exceeding £7,000, fifty-one pence.

PROPERTY INCOME (except income of UNMARRIED Adults).—Up to £1,000, twenty-two pence in £. From £1,000 to £7,000, twenty-two pence, plus six one-thousandths of a penny for each £ in excess of £1,000.

Exceeding £7,000, fifty-eight pence in £.

PERSONAL EXERTION (UNMARRIED Adults other than returned soldiers, returned nurses and widowers with children).—Up to £1,000, twenty-one pence plus two one-thousandths of a penny for each £. From £1,000 to £7,000, twenty-three pence plus six one-thousandths of a penny for each £ in excess of £1,000. Exceeding £7,000, fifty-nine pence.

PROPERTY INCOME (UNMARRIED Adults other than returned soldiers, returned nurses and widowers with children).—Up to £1,000, twenty-six pence.

From £1,000 to £7,000, twenty-six pence plus six one-thousandths of a penny for each £ in excess of £1,000. Exceeding £7,000, sixty-two pence.

Unmarried Taxpayer with dependents,—Where taxpayer is a person who would otherwise be taxable at the rates applicable to an unmarried adult person but had a parent, a brother or sister under sixteen wholly or mainly dependent upon him, the rates are the same as those of married taxpayer.

A taxpayer, who has a spouse and at least one child under 16 wholly dependent on him, and whose net ncome, before deducting the statutory exemption and concessional deductions, does not exceed £177, is exempt from income tax.

INCOME TAX ON COMPANIES, INCLUDING LIFE ASSURANCE COMPANIES.—
Two shillings in £. A company is not allowed the exemption of £100.
Minimum tax payable by any taxpayer, ten shillings.

LAND TAX.

Land Tax, three farthings in the £, and additional Land Tax above £5,000 extra three farthings in the £; with the addition of 20 per cent. on the total against absentees. Minimum tax, 1/-.

WESTERN AUSTRALIA.

STATUTORY EXEMPTION.—Persons domiciled in State.

- (1) Married man, married woman with dependent husband, widow or widower with children who are dependent, £200 less £2 for every £1 by which the income exceeds £200.
- (2) Single person, £100 less £2 for every £1 by which the income exceeds £100.

DIVIDENDS.—A resident taxpayer is assessable on dividends received whether or not the Company derives its income in the State, but is entitled to a rebate at his own rate of tax or the Company rate—1/5½d.—whichever is the lesser.

SPECULATIVE PROFITS.—Income includes profits derived from the sale of property acquired for resale or from any profit making undertaking. Losses incurred similarly are deductible.

LEASE PREMIUMS.—This Act is now in substantial conformity with the

Commonwealth Act. Bona fide prospectors are exempt.

INCOME OF PERIOD UP TO DATE OF DEATH.—Executor of a deceas of person's Estate is assessable on the income derived by deceased up to date of his death.

Interstate Traders.—The provisions of the uniform bill have been enacted substantially in the same form as by Victoria. Profit from dealing in land situate in Western Australia is, however, wholly taxable.

Livestock.—Same as Commonwealth Law.

CONCESSIONAL DEDUCTIONS.

1. If Taxpayer resident in State up to £15 in travelling from home to business.

2. £62 for each child under 16 years wholly maintained who is a resident of Australia. A proportionate part of £62 is allowable if wholly maintained for part of the year.

3. Payments not exceeding £50 as medical expenses of the taxpayer, his spouse or child under 21 years. The spouse or child must be a resident of Australia.

4. Payments not exceeding £20 as funeral expenses of his spouse or child under 21 years, if not recouped by a society and the spouse or child was a resident of Australia.

5. Payments up to £50 as-

(a) Life Assurance premiums; (b) Superannuation payments;

(c) Subscriptions to a Friendly Society.
6. Money expended up to £40 for each dependant. A dependant must reside in the State and not have an income exceeding £73. At least £26 must be contributed to each dependant.

OTHER DEDUCTIONS.

- 1. Sums paid as Hospital Fund Contributions or Financial Emergency tax. Other rates and taxes are not deductible unless incurred in the production of income. Refunds of rates and taxes previously deducted are income of year of receipt.
- 2. Membership subscriptions to Trade Business or Professional Associations not exceeding £10 10s. 0d.
- 3. Losses by embezzlement or larceny of money which has been included as income.
- 4. Expenses incurred in preparation, registration and stamping of leases of property used to produce assessable income.
- 5. Expenses of borrowing money used in the production of income.
- 6. Gifts of £1 and upwards to the following institutions in Western Australia:—
 - (a) A Public Hospital; (b) A Public Benevolent Institution;
 (c) A Public Fund for (a) or (b) or for relief of persons in necessitous circumstances; (d) A Public Authority engaged in research into diseases; (e) A Public University or Residential College; (f) A War Memorial; (g) For Scholarships or Bursaries

7. Contributions for benefit of employees.

- 8. Wire and Wirenetting purchased by farmers for protection from animal pests.
 - 9. Business losses incurred during three years preceding year of income.

 10. The portion of an annuity which represents the purchase price.

 EXEMPTIONS.
- 1. Taxable income not exceeding £250 of a male person over 65 years of age or a female person over 60 years of age. Deductions for gifts, statutory exemption and concessional deductions are not allowable.
- 2. The income derived by a person (other than a Company) from a mining tenement until it has exceeded his capital expenditure thereon.

3. The income derived by a Mining Company until it has recouped the capital paid up in cash after 1/7/1924.

RATE OF TAX.

Rate of tax is a graduated one. Up to £100 taxable income, 2d. in the £, increasing thereafter by .007 of a penny for every £1 of income up to a maximum rate of 4/- in the £. All such rates are subject to a rebate of 20 per cent. Minimum tax of 2/6.

Formula for rate of tax:—R = rate of tax in pence per pound. I = taxable income in pounds. R = 2 + .007 (I—100) pence.

[Western Australia Income Tax—Continued]

The rate of tax and tax on incomes in excess of £100 are shown hereunder:—S denotes single. M denotes married.

Income.	Exemption	on. Taxable Income.	The state of the s	Amount.
S £1	00 £100	_	0.00	
8 1	.01 98	£3	2d.	Minim, 2 6
	25 50	75	2d.	12 6
S 1	50 —	150	2.35d.	1 9 4
	- 000	200	2.7d.	2 5 0
S 2	25 —	225	2.875d.	
	25 150	75	2d.	12 6
	75 —	275	3.225d.	3 13 11
	75 50	225	2.875d.	2 13 11
	000 —	300	3.4d.	4 5 0
	000 —	300	3.4d.	4 5 0
		500	4.8d.	10 0 0
	50 —	750	6.55d.	20 9 4
M & S 1,0		1,000	8.3d.	34 11 8
M & S 1,5		1,500	11.8d.	73 15 0
M & S 2,0		2,000	15.3d.	127 10 0
M & S 3,0		3,000	22.3d.	278 15 0
			A CONTRACTOR OF THE PROPERTY O	
M & S 5,0		5,000	36.3d.	756 5 0
M & S 6,0		6,000	43.3d.	1,082 10 0
M & S 6,6	-	6,672	48d.	1,334 8 0

The above amounts of tax, except minimum of 2/6, are subject to rebate of 20 per cent.

When the income reaches £6,672 or over the maximum rate of 48d, less 20 per cent, applies. Equals 38.4d.

COMPANIES.—Rate of tax 1/51 in the £ on taxable income and on interest paid to non-resident debenture-holders and depositors.

Life Assurance Companies 1/3 in the £ on the net investment income. Other Insurance Companies, 2.3 per cent. of premiums received.

LAND TAX.

On Unimproved Capital Value, twopence in £ upon land not improved and one penny upon land which is improved. Minimum 2/6.

Settlers exempt for the first five years upon holdings of C.P. land up to 1,000 acres cultivable or 2,500 acres grazing land, or 2,500 acres of mixed cultivable and grazing land. Absentee land owners 50% additional tax. Vermin Rate: areas exceeding 160 acres, \(\frac{1}{2}\)d. in \(\frac{1}{2}\) unimproved value, under Pastoral Lease; \(\frac{1}{2}\)d. in \(\frac{1}{2}\) on all other land unless vermin proof fenced.

Improved land owned and used solely for agricultural, horticultural, pastoral, grazing, pig-raising, or poultry farming is exempt from taxation, but is liable to Vermin Rate

but is liable to Vermin Rate.

TASMANIA.

INCOME TAX

Exemptions.—£200 for any married person (or widower or widow having a child under sixteen years dependent upon him or her). £125 for any unmarried person

Deductions.—Any married person (or widower or widow having a child under sixteen years dependent upon him or her) whose net income did not exceed £500, £1 for every £2 by which the net income was less than £500 Any unmarried person whose net income did not exceed £400, £1 for every £6 by which the net income was less than £400.

Child Allowance.—From gross amount of income a deduction of £39 for each child under sixteen wholly maintained by taxpayer.

Where the income of any person (not being a company) is partly from business and partly from property, the deduction of the statutory exemption shall be made from his income from business, and if his income from business is insufficient to allow him the full benefit of such deduction, then the balance of such deduction shall be made from his income from property.

of such deduction shall be made from his income from property.

No exemption or deduction is allowed in respect of any prize in any lottery authorised by the State of Tasmania.

Rates.—Lotteries: Four shillings and threepence in the £ upon the amount of prize. Companies: One shilling and sixpence in the £ upon dividends. All other Incomes.—The rates set forth in Schedule.

Additional tax on profits from manufacture or sale of liquor manufactured and sold by the taxpayer under a wholesale license 1/- in £, but the taxpayer under this section shall be entitled to a rebate equal to the amount of license aforesaid.

Rate of Tax upon Income from Business.

For so much of the taxable amount as does not exceed £7,600, the rate of tax per pound shall be threepence and three eight-hundredths of one penny where the taxable amount is one pound, and shall increase uniformly with each increase of one pound of the taxable amount by three eight-hundredths of one penny. Exceeding £7,600, the rate shall be sixty pence.

Where the taxable amount does not exceed £7,600, the rate of tax per pound may be calculated from the following formula:—

$$R = \text{rate of tax in pence per pound.}$$
 $I = \text{taxable income in pounds.}$
 $R = \left\{ 3 + \frac{3}{800} I \right\} \text{ pence.}$

Rate of Tax upon Income from Property.

I.—For incomes of a taxable amount not exceeding £546, the rate of tax shall be calculated from the following formula:—

R = rate of tax in pence per pound. I = taxable income in pounds. $R = \left\{ 3 + \frac{1}{181.07} \right\} \text{ pence.}$

II.—For income of a taxable amount exceeding £546, but not exceeding £2,000 the rate of tax shall increase continually in a curve of the second degree:—

Taxable	am	ount	of-			Taxable	am	ount	of-		
£546				11,713	pence	000				18,288	pence
600				12,768	* ,,	1,000	100			20,000	,,
700		1		14.672	,,	1,500	100	9.4	1	27,600	3,7
800		0%	12/4	16,512		2,000	-10			33,600	

[Tasmania Income Tax—continued]

III .- From £2,000 to £6,500 the rate of tax shall increase continually in a curve of the third degree :-

Taxable	am	ount	of-			Taxable	am	ount	of-		
£2,000	* *			33,600	pence	4,500				55,600	pence
THE RESERVE OF THE PARTY OF THE	+ (+)			40.000	33	5,000				57.500	- 27
	+0.00	0404		45.300	33	5,500		19.90	* *	58.000	22.
		**	**	49,600	33	6,000		**	**	59.600	220
4,000		**	***	53.000	215	6,500	2.5			60.000	22

For every pound in excess of £6,500: sixty pence.

Rate of Tax upon Income which is partly Income from Business and partly Income from Property.

I .- For every pound of the taxable amount of the income from business the rate of tax shall be ascertained by dividing the total amount of the tax that would have been payable under this schedule if the total taxable amount of the taxpayer had been exclusively income from business, by such total taxable amount.

II.—For every pound of the taxable amount of the income from property the rate of tax shall be ascertained by dividing the total amount of the tax that would have been payable under this schedule if the total taxable amount of the taxpayer had been exclusively income from property (other than dividends) by such total taxable amount.

The tax in the case of companies is at the rate of 1/6 in the £. A special tax on all net incomes exceeding £104 other than salary or

wages is payable as follows :-

QUEENSLAND .- STAMP DUTIES.

6d. (maximum duty, 5s.); Agreement, in any other

case, 2s. 6d.; Appointment of New Trustee, 10s.;

Articles of Apprenticeship .- To learn a Profession,

2s. 6d.; Assignment thereof, 2s. 6d.; to learn a Trade,

1s.; Assignment thereof, 1s.; Award, £50, 2s. 6d.;

£100, 5s.; £200, 10s.; £500, 20s.; £750, 30s.; £1,000,

and each copy, 6d.; Promissory Note, for each £50 or

part, 1s.; Bill of Exchange, for each £50 or part, 1s.;

Bill of Exchange on demand, 2d.; Bond.—To secure an

Annuity, see Schedule; Bond or Recognisance (any

other), 10s.; Bill of Sale, for each £50 or part, 2s. 6d.

15s.; exceeding £100, 20s.; Contract Note, for sale or

purchase of any stock or marketable security, £100

or part thereof, 6d.; Conveyance or Transfer of the

whole of the stock or marketable security of any

company, corporation, society, or of any portion of

such stock or marketable security representing the controlling interest, £50 or part thereof, 10s.; of any

other kind, for each £10 or part thereof, 6d.; on sale

of any property (except as aforesaid), for each £50

or part thereof, 10s.; by way of exchange, gift, or

partition of any property except stock or marketable

security (as aforesaid), Conveyance on sale duty on

the value; of any kind not hereinbefore described, 10s.

that property vested in any person as the apparent

purchaser thereof is held by him in trust for the person

or persons who have actually paid the purchase money

therefor, 10s. 2. Any instrument declaring that the

property vested in the person executing the same is or

shall be held in trust for the person or persons mentioned

therein, the same duty as on a conveyance of sale.

Deed, 10s. Duplicate or counterpart, same duty as

exceeding £50 per annum, for each £100 or part, 5s.;

Lease or Agreement of any other kind, 10s.

6d. Maximum, 5s. for any one contract.

or discharge of any such security, 2s. 6d.

thereof, 4d.; Policies of Re-insurance, 1s.

Lease, rental at rate of £50 per annum, 2s. 6d.;

Mercantile Brokers' Contracts, for every £100 or part,

Mortgage Bond Debenture and Covenant, for each

Policies of Life Insurance.—When the sum insured

£50 or part, 2s. 6d.; Collateral or additional or

substituted security, 2s. 6d.; Reconveyance, release

exceeds £50, but does not exceed £1,000, for every £100

or part, 1s. When the sum insured exceeds £1,000,

for the first £1,000, 1s. per £100, and for every additional £100 or part, 2s. Marine, for each £100 or part, 4d.;

all other Policies, for each £100 or part; not exceeding

12 months, 4d.; for each subsequent 6 months or part

Engagement or appointment under Auctioneers and

Commission Agents Acts. Exceeds £100 up to £500, 3d.; £500 to £1,000, 6d.; exceeding £1,000, 6d. for

each £1,000 or part. Maximum, 10s. (2) For receipt of

dividends or interest of any stock of any British, Foreign,

or Colonial Company, Corporation or Society. For

one payment only, 1s.; in any other case, 5s. (3) Appointment of Agent under "The Land Act of 1910,"

1s. (4) Appointment of Bailiff under "The Land Act

of 1910," 1s. (5) Of any other kind whatsoever not

£50, 2d.; exceeding £50 up to £100, 3d.; exceeding

£100, for every £100, or part, 3d.; Request under

R.P. Act, to enter transmission or record death, 10s.;

any other kind, 2s. 6d. Release or Renunciation of

Property-upon a sale, conveyance on sale duty; Release

by way of security, mortgage duty; Release in any

Receipt-£2 up to £5, 1d.; exceeding £5 up to

hereinbefore described, or any duplicate thereof, 10s.

Power or Letter of Attorney or Authority.—(1)

original, max., 2s. 6d.

Declaration of Trust.—1. Any instrument declaring

Charter Party, not exceeding £20, 10s.; £20 to £100,

Bill of Lading and each copy, 1s.; Shipping Receipt

40s.; and each additional £100 or part, 5s.

Agreement value £20 and upwards, each £20 or part,

(a) Up to £312, 4d. in the £.

(b) Exceeding £312 but not exceeding £520, 4d. on £312; 5d. on balance.

(c) Exceeding £520, but not exceeding £1,500. As in (b) up to £520, and 9d. in £ on balance.

(d) Exceeding £1,500. As in (c) up to £1,500, and 1/- in £ on balance. Companies are also liable to the Special Tax at the same rates.

Wages Tax is payable on a weekly basis at the same rate as Special Tax, but where payment is made at less than £6 per week, the tax is 1d. for each complete 5/-. Wages tax is payable on salary or wages paid at a rate exceeding £3 10s. 0d. per week.

LAND TAX.

I.—Where a taxpayer owns both rural land and other land the rate of tax payable by him shall be the rate prescribed in respect of the aggregate value of all such land of both classes; but shall not be payable in respect of his rural land if the total unimproved value thereof does not exceed three thousand five hundred pounds.

II.—" Rural land" means land which is used solely for agricultural, pastoral, horticultural, orcharding or dairying purposes.

Rates of Tax.

For every £1 of the taxable value of the land-In the case of land other than rural land—

Up to £2,500 1d. in £. Over £2,500 up to £3,500 13d. in £.

In all cases—

but where the unimproved value is less than £16 there shall be a minimum tax of one shilling.

STAMP AND PROBATE DUTIES.

[Queensland Stamp Duties—Continued]

Settlement, Deed of Gift, or Voluntary Conveyance containing any Trust, or Declaration of Trust-not exceeding £1,000, \(\frac{1}{2} \) per cent.; £1,000 to £2,000, 1 per cent.; £2,000 to £3,000, 1\frac{1}{2} per cent.; £3,000 to £4,000, 2 per cent.; £4,000 to £5,000, 21 per cent.; £5,000 to £6,000, 3 per cent.; £6,000 to £7,000, 31 per cent.; £7,000 to £8,000, 4 per cent.; £8,000 to £9,000, 41 per cent; exceeding £9,000, 5 per cent.

Share Certificate, not exceeding 100 shares, 6d. 101 to 1000 shares, 1s.; exceeding 1000 shares, 5s.

PROBATE OR ADMINISTRATION DUTY. Where the net value does not amount to £300.-Nil. £300 or upwards—For every £100 or part thereof, £1.

SUCCESSION DUTY. If successor is domiciled in Commonwealth-

II successor is u	omicited in	Commony	veaith-	
	Widow	Husband	d Other	Stran- ger
	Children	I	Relatives	in blood
	Per	Per	Per	Per
	Cent.	Cent.	Cent.	Cent.
Estates under £2	00, no Duty			
£200 up to £500	Nil	2	3	4
£1,000	1	2 3	3	4
£2,500	11	3	41	6
£4,000	23	4	6	6 8
£5,000	3	$4\frac{1}{2}$	63	9
	Widow, C	hildren	Other	Stran-
	and Hu		Relatives	ger
				n blood
	Pe	Г	Per	Per
	Cen	t.	Cent.	Cent.
000 99	5		71	10

			4.44	
		Per	Per	Per
		Cent.	Cent.	Cent.
£6,000		5	7₺	10
£7,000		51	81	11
£8,000		6	9	12
£9,000		61	91	13
£10,000		7	$10\frac{1}{2}$	14
£12,500		7 <u>1</u>	111	15
£15,000		8	12	16
£17,500		81	127	17
£20,000		9	131	18
£22,500		91/2	141	19
£25,000		10	15	20
£27,500		$10\frac{1}{2}$	15₹	21
£30,000		11	161	22
and progressing ea	ich £	5,000 up to	£120,000 and	above

when it is :-£120,000 ... If successor is domiciled outside the Commonwealth—

Estates under £20			0 1110 001	IIII OII W CO	AVII
		Widow		Other	Stran-
		and	Husband	Relative	s ger
	(Children			in blood
		Per	Per	Per	Per
		Cent.	Cent.	Cent.	Cent.
£200 up to £500	*:*	1	2	32	5
£1,000		11	2 3	37	5
£2,500		17	3	58	71
£4,000		31	4	71	10
£5,000	*:*:	31	41	8 7/1	6 111
	-	-	_	22	442
£6,000			1	84	121
£7,000			78	10 5/1	The second secon
£8,000			1	111	15
£9,000		8		12 3/1	
£10,000		8	3	131	$17\frac{1}{2}$
£12,500		9	3	14 1/1	
£15,000		10		15	20
£17,500		10	-	15 15/	
£20,000		11	*	167	221
£22,500		11	and the same of th	17 13/	
£25,000		12		182	25
£27,500		13	-	1911/	
£30,000		13	2	201	271

[Queensland Stamp Duties—Continued]

and progressing each £5,000 up to £120,000 and above, when it is :-£120,000 ..

Charitable or Educational Institutions in Queensland exempt. A Succession which in the whole is of less value than £20-Exempt.

NEW SOUTH WALES.—STAMP DUTIES.

Acknowledgment under Probate Act, £1. Agreement, not under seal, 1s.; under seal, £1. Appointment of Trustees, £1. Award, up to £20, 1s.; £20 to £50, 2s. 6d.; £50 to £100, 5s.; £100 to £200, 10s.; £200 to £500, 15s.; exceeds £500, £1.

Cheque, Bill of Exchange and Pro. Notes, on demand and sola, 2d.; otherwise than on demand, for every £25 or part of £25, 3d.; if drawn in a set, one of the set to be stamped. Bill of Lading, 1s.; Charter Party, 1s. Companies.—Memorandum of Association, £1; Articles of Association, £1; certificate of incorporation,

Contract Note, stock or shares.—Each £100 or part thereof, 6d.

Conveyances on Sale or Exchange of any Property—Up to £50, 7s. 6d.; £50 to £100, 15s.; every additional £100 or part, 15s. If shares, the same duty as on a transfer of shares.

Conveyance:—(a) Following a new or an additional trustee, or on the retirement of a trustee, 5s.; (b) Conveyance made as a gift:—

Not exceeding £2,000 1% Exceeding £2,000 up to £5,000 $1\frac{1}{2}\%$ £5,000 ,, £15,000 2% £25,000 2½% £15,000 £50,000 3% £25,000 £75,000 3½% £50,000 " £100,000 4% £75,000 £100,000 5%

(c) An instrument made by way of completion or confirmation of title, £1; (d) A conveyance following upon a decree or order for foreclosure, £1; (e) A conveyance by the apparent purchaser of property to the real purchaser thereof, £1; (4) Upon every conveyance where ad valurem duty has been paid, 5s.

Declaration of Trust, £1. Deed of any kind whatever, £1. Duplicate or Counterpart of any instrument chargeable with any duty—Where such duty does not amount to 2s. 6d.; the same duty as the original instrument; in any other case, 2s. 6d. Exchange of any property: the same duty as on a conveyance on sale. In any other case, £1. Foreclosure Order.—The same duty as a conveyance. Guarantee-Under hand, 1s.; under seal, £1. Hire Purchase Agreements.— Where periodical payments do not exceed £10 in all, nil. Above £10, under hand, 2s.; under seal, £1.

Lease of any property not being a ship or vessel--(1) Where such rent does not exceed £50, 2s. 6d.; and for every additional £50 or part of £50, 2s. 6d.; (2) The sum of money by way of premium, fine or foregift without rent, as on a conveyance; (3) The sum of money by way of premium, fine or foregift, and also of a yearly rent, as on a conveyance; and on the yearly rent: the same duty as on a lease; (4) Where the consideration is nominal, or where there is no consideration: as on a conveyance; (5) Where the consideration or any part of the consideration is an indeterminable amount, £1; (6) Any other kind, £1; (7) A lease made subsequently to and in conformity with a contract or agreement to grant such lease duly stamped, 2s. 6d.; (8) Agreement for hire of meter for electricity, gas or water, 1s.; (9) Agreement to hire motion picture film, 1s. for each £25 up to £1,000, and £1 for each additional £1,000 or part. Letter of Allotment or Renunciation-Of any stocks or shares, 6d. Letter or Power of Attorney-(1) For receipt of dividends or interest of any

AUSTRALIAN WAR MEMORIAL

other case, 10s.

Ambulance Transport Board.

stock, for one payment only, 1s.; in any other case, 5s.; (2) For the receipt of any other sum of money, bill of exchange or promissory note not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (not being hereinbefore charged), 5s.; (3) Of any other kind whatsoever, including the appointment of a receiver by a mortgagee, £1.

Partition.—(1) For any partition of any property, upon any consideration paid by way of equality or on the difference in value, the same duty as on a conveyance and a fixed duty of £1 (2) In any other case, £1; Policies of Insurance.—(a) Fire or hail for every £100 or part of £100, 4d.; on every renewal for every £100 or part of £100, 4d.; (b) Marine.—for every £100 or part of £100, 4d.; on every renewal for every £100 or part of £100, 4d. (c) Not otherwise specified - for every £100 or part of £100, 1s. (See Schedule to Act 1920-1933). (2) Upon every transfer or assignment of a policy, 2s. 6d. Upon transfer or assignment of a Life Policy otherwise than by way of a mortgage etc.: the same duty as on a conveyance. Exemptions-Life insurance, fire insurance on public hospitals, fire insurance on workman's personal tools of trade, and on behalf of any charitable institution, the Red Cross Society and

Real Property Act, 1900—(1) Application to bring land under the Act or to be registered under the Act, £1; (2) Nomination.—Application to bring land under the Act, and the applicant nominates any other person as the person to whom the certificate is to issue; the same duty as on a conveyance; (3) Memorandum of Transfer— On a sale of property therein, the same duty as on a conveyance on sale. Otherwise than on sale, or by way of exchange, the same duty as on a conveyance. By way of exchange, the same duty as on an exchange. By way of partition or division, the same duty as on a partition. Agreement in writing for any such transfer: the same duty as on the transfer. Transfer made in conformity with an agreement on which duty has been paid, 5s.; (4) Foreclosure order: the same duty as on a foreclosure herein. (5) Memorandum of lease or promise of or agreement therefor, the same duty as on a lease. On an exchange of property or estate therein: the same duty as on an exchange. On a partition or division; the same duty as on a partition (9) Consent by an executor or administrator to a transmission application by a devisee or person entitled on intestacy. £1. (10) Application by tenant in tail for entry of title in fee simple, £1. (11) Release or disclaimer of power, £1. (12) Application for discharge or modification of restrictive covenant, £1. (13) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Conveyancing Act, 1919, £1. (14) Application to cancel notifications of leases or under leases as upon merger, £1. (15) Transmission Application, £1. Exemptions.—(a) The same as in the case of conveyances and agreement, under the Real Property Acts, 1900.

Receipt for £2 and upwards, 2d. Exemptions .-(a) Receipts for refunds by the Government of New South Wales; (b) Receipt for money deposited with a broker or agent for purchase of stock or marketable securities; (c) Receipt for the payment of money to or for the use of His Majesty; (d) Acknowledgment by any banker of the receipt of bill of exchange or promissory note for acceptance or payment; (f) Acknowledgment or receipt for any salary or wages, benefit, pension, gratuity or the like; (g) Acknowledgment of the receipt of a bill of exchange or promissory note payable otherwise than on demand duly stamped: (h) Receipt indorsed or written upon any instrument liable to stamp duty and duly stamped acknowledging the receipt of the consideration money therein expressed; (i) Receipt given by depositors on receiving deposits from the Government Savings Bank of New South Wales; (j) Acknowledgment given for money deposited in any bank to be accounted for; (k) Receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof; (1) Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales; (m) All receipts given to His Majesty or his representative for any pension, superannuation or retiring allowance payable by the Imperial or Indian Governments; (n) Receipt for the payment of money for the use of any Public Hospital; (a) Receipt for payment under Workmen's Compensation Act; (p) Receipt for moneys paid under Pastures Protection Act; (q) Or for maintenance under Child Welfare Act or Deserted Wives and Childrens' Act; (r) Or on behalf of charitable or patriotic objects; (s) Any cash sale dockets issued for goods by a salesman in any retail establishment, immediately the goods are purchased; (t) Receipt for money paid to Royal Life Saving Society or Surf Life Saving Association, etc.; (u) Upon payment of money by way of grant to any Municipal or Shire Council by Government of N.S.W.; (r) Upon payment of calls in respect of shares in Mining Co.'s as defined by Section 3 of this Act.

Transfer of Shares.—In any company incorporated in New South Wales, or has a share register in New South Wales. For every £10 of part, 6d. Where a transfer of shares includes a right to shares and the transfer is duly stamped, 2s. 6d. Upon transfer of shares from administrator or trustee to beneficial owner, £1, or ad valorem duty of 6d. for every £10 or part, whichever is the lower. Transfer Shares, without consideration: the same duty as on conveyance without consideration. Exemption.—Any transfer on sale of

[N.S.W. Stamp Duties-Continued]

stock, debentures, or treasury bills of the Government of New South Wales or of the Commonwealth of Australia; Any transfer on sale of shares in mining companies as defined in section 3 of Stamp Duties Act.

DEATH DUTIES.

Not exceeding £500, exempt, and up to £1,000 where estate passes to widow or children under 21 years.

Half rates for a widow or children under 21 years upon estates exceeding £1,000 up to £5,000, when deceased at the time of his death was domiciled in N.S.W.

- The State of the			0/					0/
£500 to .	£1,000		20	£5,000	to £	6,000		31
£1,000 ,,	2,000		21	6,000		7,000		31
2,000 ,,	3,000		$2\frac{1}{2}$	7,000		8,000		31
3,000 ,,	4,000		21	8,000	"	9,000		4
4,000 ,,	5,000		3	9,000		0,000	4.4	41
increasing is 17%.	50.50	1931		00 up t	o £6			it
£	61,000 to	£62	2,000			. 17	1/5%	

increasing by one-fifth% per £1,000 up to £100,000 when it is twenty-four and four-fifths %; exceeding £100,000, 25%.

Estates of deceased persons domiciled outside N.S.W.

Not exceeding £500 3	£3,000 to £4,000 41
£500 to £1,000 3\frac{1}{3}	ATTENDED TO THE PROPERTY OF TH
1,000 ,, 2,000 3	5,000 ,, 6,000 5
2,000 ,, 3,000 4	
increasing by one-third %	per £1,000 up to £51,000,

when it is 20% £51,000 to £52,000, 20 1/5%.

Increasing by one-fifth% per £1,000 up to £75,000, when it is twenty-four and four-fifths %; exceeding £75,000, 25%.

VICTORIA .- STAMP DUTIES.

Bill of Lading, 6d.; Bills of Exchange payable on demand (cheques, orders to pay money, etc.), 2d.; Promissory Notes not exceeding £25, 6d.; £25 to £50, 1s.; £50 to £75, 1s. 6d; £75 to £100, 2s.; exceeding £100, 1s. for every £50 or fraction of £50. Transfer of marketable securities or rights in shares, allotment of shares, etc., for each £10 or part 6d.; Conveyance and Transfers of Land .- Where the amount of consideration for the sale exceeds £10, 8s. for every £50 or part of £50. Partition or division of any real or leasehold property where any consideration is given for equality; instruments for effecting the same: where the amount or value exceeds £10, for every £50 or part of £50, 10s. Exchange of any real property for other real property, or of real property for leasehold property, or for leasehold for leasehold, chargeable with ad valorem duty on the value of the real or leasehold property transferred. Lease, or agreement for a lease—for every £50 or part of £50 of the consideration thereof, 10s.; where consideration or any part is any rent exceeding £65 per annum-for every £50 or part of £50 per annum, 5s.; every counterpart, 1s.; transfer or assignment of lease, chargeable as on a transfer on sale of any real property. Exemptions: - Any mining lease or any transfer or assignment thereof or any agreement for the right to enter upon or occupy and use any land for mining purposes Annual Licence for any Assurance or Insurance Company (not Life), 40s. per £100 of premium received; Minimum Licence Fee, £100: (N.B.—Only Fire, Marine and Fidelity Guarantee require to be licensed, not Burglar, Plate-glass Insurance, etc.). Receipts for £2 and up to £25, 2d.; Receipts for £25 and upwards, 3d.; Certificate, Receipt, or Acknowledgment for Goods Stored, 1d ; Settlement or Gift (not a Will or Codicil), up to £1,000, 20s. per cent.; £5,000, 30s. per cent.; £10,000, 2 per cent.; £25,000, 21 per cent.; £50,000, 3 per cent.; £100,000, 4 per cent. over £100,000, 5 per cent

PROBATE DUTIES.

		1	VALUE OF THE PROPERTY OF THE P
Up to	£200		Nil
£200 to			one and a half per cent.
300 ,,	400		two per cent.
400 ,,	500		two and a half per cent.
500 ,,	600		three per cent.
600 ,,	800		three and one-third per cer
800 ,,	1000		three and two-thirds per c
4 4 4 4	Total Charles State Com-		

1000 ,, 1500 .. four per cent. Then increasing \frac{1}{2} per cent, for each £500 up to £5,000, and for the next £1,000 up to £6,000; then increasing one-fifth per cent. for each £1,000 up to £10,000; over £10,000 at 7 one-fifth per cent. Increases by one-fifth per cent. for every £1,000 up to £14,000; over, at 8 one-fifth per cent., by one-fifth per cent., every £1,000 up to £19,000, over £19,000 up to £20,000, 91 per cent. over £20,000, 10 per cent. The rates of duty as shown above also apply to all settlements of Property, both real and personal, where the person taking the property is a brother or sister, or descendant of brother or sister, or by any other person in any other degree of collateral consanguinity to the settler. Widows, children or grand-children pay: - Up to £500, nil; no exemption when the estate exceeds £500; £500 to £1,000, 2 per cent.; £1,000 to £2,000, 3 per cent. (provided that when the total value of the estate when the widow or children only are interested, or the value of the share of the widow and children, when they are not the persons only interested, does not exceed £2,000, one-half the above rates); then increasing one-third per cent, for each,

[Victoria Stamp Duties—Continued]

£1,000 up to £4,000; and by one-quarter per cent. each £1,000 up to £8,000; £8,000 to £10,000, 5 per cent. increasing then by one-fifth per cent. for each £2,000 up to £20,000, for each £4,000 up to £80,000, and for each £5,000 up to £100,000. The last group, £95,000 to £100,000, being subject to nine and four-fifths per cent.; over £100,000, 10 per cent.

These rates apply also to all settlements of property, both real and personal, where the person taking the property is a widow, widower or descendant or ancestor of the settler Duty is payable at the rate of 10 per cent. on the value of the property taken by a stranger-in-blood to the settler or donor. All duties are subject to a super tax of 10 per cent., and also a further 10 per cent. on all duty otherwise payable.

SOUTH AUSTRALIA.—STAMP DUTIES.

Affidavit or Declaration, 1s. Agreement not under seal, 1s.

Insurance Trading License, 25s. per cent. of Annual Premiums; minimum fee, £25. Life and personal accident, 10s. per cent.; Bank Notes, 10s. for every £100 of quarterly circulation. Bill of Exchange, cheque, Order payable on demand, coupon or Interest warrant:—under £2, 1d., £2 or over 2d. Exemptions, Coupons or Interest Warrants in connection with S.A. Government Securities.

Bill of Exchange, any other kind (not Bills payable beyond the Commonwealth) for every £100 or part, 1s. Bill of Exchange or promissory note payable in South Australia, every £25 or part, 6d.

Bill of Lading, 6d.; Contract Note for sale or purchase of shares or marketable security—for every £50 or part of face value, 1s.; contract note in pursuance of option, under contract duly stamped for every £50 or part, of face value, 6d.

Contract giving or taking option as above, for every £50 or part, of face value, 6d.; Conveyance or Transfer on sale of any property (not otherwise charged), including contract or agreement for sale—(includes Foreclosure application)—(a) In the case of any marketable security of any amount or value—Up to £50, 5/-; exceeds £50 and does not exceed £100, 10/-; exceeds £100 for every £100, or fractional part of £100, of such amount or value, 10/-; (b) In any other case—Up to £50, 10/-; exceeds £50 and does not exceed £100, £1; exceeds £100, for every £100, or fractional part of £100, such amount or value, £1.

Conveyance operating as a voluntary disposition intervivos, of any property—for every £100 or fractional part of £100 of the value of the property conveyed, £1.

Conveyance, any other kind, 20/-; Documents for securing periodical payments, maximum duty, 10/-, when provided for by separate conveyance chargeable with ad valorem Duty.

Deed, except as otherwise provided, up to £100, 5/-; £100 to £200, 10/-; £200 to £300, 15/-; £300 and over, 20/-. Any other kind, 20/-. Lease.—Rent up to £50 per annum, 2/6; £50 to £100, 5/-; over £100, for every £50, 5/-. Any other kind 20/-. Lease made subsequent to duly stamped agreement, 2/6. Exemption—where Annual Rent does not exceed £26 for term not exceeding one year, charged as an agreement, 1s

Letter of Allotment or Scrip Certificate, 1d.

Mortgage, Bond, Debenture, Covenant, Warrant of Attorney to confess and enter up judgment, for every £100 or part, 2/6. Exemptions—Collateral, auxiliary, additional or substituted security when principal is duly stamped.

Power of Attorney, not under seal, 10/-, under seal 20/-. Exemptions—Proxy to vote at meetings, order for receipt of wages, order for receipt of dividends or interest, one payment only.

Receipt 40/- or upwards, 2d. Exemptions—Receipt for Municipal Council Rates, Receipt for Consideration money upon any instrument duly stamped. Receipt for money deposited in bank in current account, not fixed deposit. Receipt for money paid to charitable institutions; Registered Building Societies; Friendly Societies subscriptions. Insurance premiums or Savings Bank Deposits or withdrawals. Receipt for wages paid to any seaman, laborer, or menial servant. Receipt for payment of Friendly Society sick pay. Receipt for less than £5 paid to any person as gratuity or gift. Amusements, admissions up to 1s. exempt: above 1s. 1d. for every 6d. or part. Members' or Season tickets, 1d. for every sixpence or part of the price of such ticket.

SUCCESSION DUTIES.

If derived by Widow, Widower, Descendant or Ancestor from a deceased person under a will or intestacy, or under settlement or deed of gift:—

700	,	OT WHITE	OCULLOI	delle of deed of	gno.	
	Up to £5	500	% Nil.			%
	£500 to	£700	11/2		30,000	g
	700 ,,	1,000	2	30,000 ,, 5	50,000	10
	1,000 ,,	2,000	3		75,000	11
	2,000 ,,	3,000	4		00,000	12
	3,000 ,,	5,000	41		0,000	13
	5,000 ,,	7,000	5		0,000	15
	7,000 ,,	10,000	61	Over £200,00	0	171
	10,000 .,	15,000	71		200	7.7 3

Half duty for children under 21 years or for widows

when estate is under £2,000.

[South Australia Stamp Duties—Continued]

If to brother or sister or descendant of brother or sister or blood relation of other degree :-

		%			%
Under £200		1	£3,000 to £5,000		71
£200 to £300		11	5,000 ,, 10,000	2.0	9
300 ,, 400		2	10,000 ,, 15,000		10
400 ,, 700	1000	3	15,000 ,, 25,000		12
700 ,, 1,000		4	25,000 ,, 50,000	202	14
1,000 ,, 2,000		5	Over £50,000	2.0	171
2,000 ,, 3,000		61			
The state of the s		The same of			

All property to Stranger-in-blood :-

Under £10,000 .. ten per cent. £10,000 and under 20,000 .. fifteen 20,000 and upwards twenty

Under Section 42 of Act 1898 of 1929, the amount of succession duty payable is increased by 25 per cent.; provided that this increase shall not apply to any duty becoming chargeable after 30th June, 1935. Where duty becomes chargeable on any property between 30th June, 1935 and 30th June, 1937, the amount of duty is increased by 15 per cent.

WESTERN AUSTRALIA.—STAMP DUTIES

Affidavits, 1s.; Agreements value of £5 and upwards. 2s. 6d.; under seal, 10s.; appraisements, 5s. to £1; Awards, 10s. to £2 10s.; Legal Practitioner, admission of, £10; Bills of Exchange on demand and cheques. 2d.; P.N.'s, £50, 1s.; £100, 2s.; each additional £50, 1s.; Bill of Lading, 1s.; coastwise, half-ton or under, 3d.; over half-ton, 6d.; over one ton, 1s.; Company-Memorandum, £1; Articles, £1; Conveyance or Transfer of Property and Land Transfers, 5s. for each £25 or part thereof; Conveyance (any other), 10s.; Conveyance on sale or transfer of mining scrip, 1d.; Copy attested or authenticated, of an instrument:-(a) When the instrument is chargeable with the same duty less than 1s., as on the same instrument; (b) In any other case, 1s.; Duplicate of a dutiable instrument (same duty as original), but maximum, 5s.; Declaration of Trust of any property (other than a will), 10s.; Bonds for administration of deceased estate, 10s. (except where bond does not exceed £100); Charter party, 2s. 6d.; Deeds, 10s.; Deed of Assignment under the Bankruptey Act, £1; Guarantee, same as Mortgage Leases, for every £50 or part of £50 of average annual rental (a) for 1 year or under, 2s. 6d.; (b) exceeding 1 year to 3 years, 5s.; (c) exceeding 3 years, 7s. 6d.; (d) for indefinite term, 5s.; Lease, any other, 10s.; Transfer of Lease, same as Conveyance; Letters of Allotment, 1d.; Contract Note, 3d. to 2s.; Notarial Act, 2s. 6d.; noting Bill of Exchange, 1s.; Protesting, 1s.; Mortgage, 1s. 3d. for each £50 up to £300, then 2s. 6d. for each £100 or fraction thereof; being a collateral, or auxiliary, or additional; or for every £100, 6d.; Transfer and Re-conveyance, 1s. for every £100; Receipt given for payment of money :- One pound and under twenty-five pounds, 1d.; twenty-five pounds to fifty pounds, 2d.; fifty pounds to one hundred pounds, 3d.; and 3d. for each additional one

[West. Australia Stamp Duties—Continued]

hundred pounds or part over one hundred pounds; Receipt given to or by a Building Society for £1 and upwards, 1d.; Policies, Fire, per £100 not exceeding 1 year, 6d., each succeeding year, 3d.; Annual Renewals, 3d. per £100; Marine, where premium does not exceed 2s. 6d. per cent., 1d. for each £100; premiums above 2s. 6d. per cent., 3d. for each £100; exceeding 6 months, 6d. per £100; Personal Accident, 3d. for £100; Employers' Liability for every 10s. or premium, 1d., maximum, 1s.; Power of Attorney for receipt or payment of dividend of stock and shares, 1s. to 5s.; other Powers of Attorney, 20s.; Scrip Certificates, 1d.; Statutory Declaration, 1s.; Settlement Deed of or Deed of Gift, Conveyance Duty.

Bond granting Annuity :-DUTY For definite period Mortgage duty. For term of life, for every £5 or part of £5 annually 2/6 Collateral for every £5 or part of £5 annually For deferred Life Annuity, for every £5 or part of £5 Transfer of Scrip of War Munitions Supply Co. Ltd., or of a Building Society, minimum 1d.

Transfer of Shares, for every £5 or part thereof . . 1/-PROBATE DUTIES

		T TO	ODA	III DULING.
	Upt	o £200		nil.
200	22	500		one per cent.
500	,,	1,000		two
1,000	37	2,500		three
2,500	33	4,500		four
4,500	11	6,000		five
6,000	22	7,000		six
7,000	"	8,000		six and two-fifths
8,000	25	9,000		six and three-fifths
9,000	22	10,000		six and four-fifths
10,000	31	11,000		seven and one-fifth
11,000	25	12,000		seven and two-fifths
12,000	25	13,000		seven and three-fifths
13,000		14,000		seven and four-fifths
14,000	55	15,000		eight and one-fifth
15,000	"	16,000	1000	eight and two-fifths
16,000	"	17,000		eight and three-fifths
17,000	"	18,000		eight and four-fifths
18,000	22	19,000		nine
19,000	"	20,000		nine and one-half
100	ver	20,000		ten
	A COT	20,000		0011

If to a parent, or children, resident in Western Australia, one-half of above rates.

TASMANIA.—STAMP DUTIES.

Articles of clerkship to barrister, etc., £5; Articles to complete articles partially served with another barrister, 10s.; every duplicate, 5s.; Award of £10 and upwards (with exemptions), 10s.; Bill of lading, goods to be carried beyond Tasmania, 6d.; for every copy thereof, 6d.; Bond or covenant (money) not exceeding £100, 2s. 6d.; for every additional £50 or part, 2s. 6d.; other bonds, 10s.; Deed (where not subject to ad valorem charge), 10s.; Certificate or other document of title under Real Property Act. 10s. :

[Tasmania Stamp Duties—continued.]

Drafts, including Cheques, 2d.; Conveyance not exceeding £100, 7s. 6d.; for every additional £50 or part thereof, 7s. 6d.; Exchange as on Conveyance; Denoting stamp or certificate, 5s.; Partition of Land, 10s., if consideration given for equality as on Conveyance; Inland Bill of Exchange and Promissory Note, up to £5, 3d.; not exceeding £25, 6d.; every additional £25 or part, 6d.; Bill of Exchange payable on demand, 2d.; Lease, rental not exceeding £50 per year, 5s.; for every additional £50 or part, 5s.; Lease (not by deed) or agreement, exceeding £78 to £100 per year, 2s. 6d.; for every additional £50 or part, 2s. 6d.; Letter or Power of Attorney, 10s.; Letter of Credit, 2d.; Lottery ticket, not exceeding 5s., 6d.; every additional 5s. or fraction, 6d.; Mortgage (or transfer or assignment of mortgage) of £100, 2s. 6d.; for every additional £50 or fraction, 2s. 6d. Exemption-Transfer of securities held by Friendly Societies. Reconveyance, release, discharge, or certificate of satisfaction of mortgage, if the Mortgage does not exceed £100, 2s. 6d.; exceeding £100 and under £250, 5s.; £250 and under £500, 7s. 6d.; £500 and under £1,000, 10s.; £1,000 and upwards, £1; Policy of Marine Insurance not over £35, 1d.; £70, 2d.; £100, 3d.; other than Marine, for every £100 or part of £100, 3d.; of unlimited sum, 2s.; Transfer or assignment otherwise than by way of mortgage, as on Conveyance or discharge of mortgage of a policy of life assurance if by way of mortgage, 2s. 6d.; Receipt of £2 to £5, 1d.; £5 to £15, 2d.; £15 to £25, 3d.; £25 to £50, 4d.; £50 to £100, 5d.; over £100 for the first £100, 5d.; for every additional £100 or part, 6d.; Receipt for fixed deposit exceeding £2, 2d.; Settlement or deed of gift, not being a will or codicil not exceeding £100, 7s. 6d.; for every additional £50 or part, 7s. 6d.; Transfer of shares (other than mining shares) for every £10 or part, 6d.; Transfer of shares not on actual sale, 10s.; Share Certificate, other than a Mining Company, 6d.

PROBATE DUTIES.

Where the aggregate value of the estate, after deducting all debts is .

caracoung	anu	cous, is		
				Per cent.
£500	up to	£1,000		three
1,000	33	1,500		three and a quarter
1,500	"	2,000		three and a half
2,000	33	2,500		three and three-quarters
2,500	22	3,000		four
3,000	>>	4,000		four and a quarter
creasing	by 1	% for e	very	£1,000 up to £36,000.
xceeds £				twelve and a half

Brother or sister or descendant of a brother or sister double the above rates, with a maximum of 15 per cent.

Strangers-in-blood, 15 per cent. When the net property, within or without Tasmania, which passes to the widow or widower, or widow or widower and children, or the children, is under £1,000, no duty payable. Over £1,000 and up to £2,000, half rates upon the portion exceeding £1,000.

Phases of the Moon, 1939.

			Full	Last	New	First
			Moon.	Qtr.	Moon.	Qtr.
January			6	12	20	29
February	* *		4	11	19	27
March			6	13	21	28
April			4	12	20	27
May			4	11	19	26
June			2	10	17 ,	24
July		16	2 & 31	10	17	23
August	200		30	8	15	22
September			29	7	13/	20
October		-	28	6.	13	20
November	402	100	27	14	111	19
December		4.4	26	1 4	11	19

Eclipses, 1939.

During the year 1939 there will be four Eclipses, two of the Sun and two of the Moon.

I .- An Annular Eclipse of the Sun, 19th April; not visible in Australia. II .- A Total Eclipse of the Moon, 3rd May, the

beginning and ending visible generally in Australia and Western Pacific Ocean. Magnitude of Eclipse 1.82 (Moon's diameter 1.0). III .- A Total Eclipse of the Sun, 13th October;

IV .- A Partial Eclipse of the Moon, 28th October; the ending visible generally in the eastern portion of

visible at sunrise in the south-eastern portion of Australia

THE SEASONS.

For Astronomical Purposes.

					-		
	mmences	**		**			Sept. 23rd
Summer	22			202	***	* (*)	Dec. 22nd
Autumn	31	2.2		11.11		22	Mar. 21st
Winter	22			**	**	100	June 22nd
	Meteorolo	gieal	and.	Agric	ultu	ral Pu	rposes.
	onsists of		**			Sept	t., Oct., Nov.
Summer	20.	1000	***		14.4	Dec	c., Jan., Feb.
Autumn	33		(0.0)			Mai	r., Apr., May
Winter	2)					June	, July, Aug.

TABLES OF WEIGHTS AND MEASURES.

		LIQUID	MI	EASUR	E.	
60 minims					-	1 drachm
8 drachms					-	1 ounce
20 ounces					==	1 pint
2 pints					===	1 quart
4 quarts					822	1 gallon
1 minim						1 drop
1 drachm						1 teaspoonful
2 drachms						1 dessert ,,
4 drachms						1 table "
2 ounces						1 wineglassful
		1 pint	mx			bic inches
2 pints				69.31		"
4 quarts			=	277.27	4	"
1 gallon pu				==	10	lbs.
1 pint of wa	ater	weighs			20	DZS.

OLD APOTHECARIES WEIGHT. (SUPERSEDED IN 1864).

20 grains	 			1600	1	scruple
3 scruples	 			222	1	drachm
8 drachms				200	1	
12 ounces	 			==		pound
	BEER.	&c	MEASU	RE.		
9 gallons	 			==		firkin
18 gallons	 			-	ī	The second secon
36 gallons	 			-	1	barrel
54 gallons	 		"	-	-	hogshead
72 gallons	 			-		puncheon
108 gallons				-		butt
216 gallons	 	- ::	**	202		tun
	DRY	ME	SURE.			
2 pints					7	anont
	 		***	=		quart
4 quarts	 		**	=		gallon
2 gallons	 			=	2	peck
4 pecks	 	**		=	1	bushel
8 bushels	 		2.4 19	=	1	quarter

Cereals are generally sold by weight. A bushel of wheat = 60 lbs.; barley = 50 lbs.; oats = 40 lbs.; rye = 60 lbs.; maize = 56 lbs.

		WINE	MEA	SURI	G.			
2 gallons					==	1 t	ierce	
3 gallons					==	1 h	ogshead	
4 gallons,					=		uncheon	
hogshead	s, or 1	26 galle	ons		100	The state of the s	ipe or butt	
pipes or	252 ga	llons			=		un	
hombon	1 1 -	-1	- 1-41	- 0		-		

A hogshead = \frac{1}{2} a pipe or butt, or 2 quarter casks, about 521 gallons. A pipe of Port=115 gallons, or about 56 dozen bottles.

A butt of sherry = 108 gallons, or about 52 dozen bottles. A hogshead of French wine=46 gallons, or about 22 dozen bottles.

An aum, of Rhenish=30 gallons, or about 15 dozen bottles.

CUBIC OR SOLID MEASURE. 1728 cubic inches (12 x 12 x 12) - 1 cubic foot

				= 1	cubic foot
eet (3 x	3 x 3)				cubic yard
eet					
				1	surpping con
MEAS	URES	OF	LEN	GTH	I.
				222	1 foot
				-	1 cubit
		***		200	
				-	The State of the S
			117070		1 pole
	5700		1 1 1 2 2 1		
			L LOU,	Porc	
3.	**	**	**	-	1 chain
					4 4 4
ſ	**			-	1 chain
)					No. of the last
	**			=	1 furlong
		5	4.4	-	1 furlong
g]					T. Commission
}				-	1 statute mile
	300	10			T DOWN THIN
		_ 1	nant	icol	mile or Irnot
length	* .*		Licetti		
	()		-		100 fathoms
**	* *	* *			1 link
**	* *	* *		=	1 league
al miles	8		**	===	1 degree
	MEAS s length	eet (3 x 3 x 3) eet MEASURES length al miles	eet (3 x 3 x 3) MEASURES OF length al miles	MEASURES OF LEN iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	eet (3 x 3 x 3) = 1 meet = 1 measures of Length = = = = = = = = = = al miles =

691 geographical miles

" Scotch " ..

22 ..

The English mile is

John Andrew & Co., Printers, 21 Phillip Street, Sydney

Australia only.

1 degree

= 1,984 ,,

.. = 2,240

1,760 yards

2 MONDAY 2-363 Obs. as New Year's Day, Pub. Hol. all States

Avoille 0830, Breakfast 0730. A 28 p. yo don to move eggo two. That their with WINNIO - weither of us sen understand this mak. "A 28 p. yo away 0930, with 161 bays. My summilty party. C Pty to move to Nospione for tonget, leave 54 1100 km, D 20 p. yo leave 58. isoo km, Camp Nome Borone 2000000 Jones forget. Shortege of 30 kmps for those 3 kmps - men carping all promite from all Brens, maps, etc. C Pty arrived Hospions 1730 km. There parties guidet are up - general ported top a halfor top a halo - pool med. Notson my telefal, good and arrived from hospital blanks, Lit first after dank - good med. Notson my telefal, good has larged partie leave first light tonmore under de effectel, occupy 500000 and have thank ent selve it for the force. Nois body to leave 0780, 11.0. 1 paths to remain the separate to provide to relate to the force of the selves of the force of the partie of the provide to the force of the selves of the force of the partie of the first made halfs in fax 8.0.0.0. 10 called. Branch of first high they fore made halfs in hot soffee. Spent 1 hours cleaning gots with 110, next of the mith my offer. Checked franch - Bed.

3 TUESDAY 3-362 Add. Pub. Hol., Tasmania

Perceille 0645 - must cross 540048 early in morning case 18 patrols. Coffee 6.14. Cavering poly moved off 0630 tro. Cleand: ara, braid bear, chuted loads mile expersor, mound off 0780. Chased 540048 0.18. moved up LABOBIS 1800618 season from. Not trail up all going goods, cover good: Made very casy march to LABOBIS season from: made perioder for meal. Capt. trail, Level, do Hyrrich, perfor orderly moved down redge towards 81501 after organizing polys as follows - 14.8. 2.0, and, allohor(2), Sigs (1) I fet, heat. Stellam (Adolographs)

Sunto. 8 Bress, 1 Lewis and crown ander land heat betham.

Found good place for the night, distributed his site areas on arrival. Hard find with hard a de observable find gon poons etc. Very satinfactory. Normal activity now - about both or south south for the property of the stand of slipt about 500 yets from 6. H. - nature ment to 8,700 for matter. Remarker will make down first light, will next them foot of track. Heavy rain now. But not place aft contact news to 1600 hrs, my set 0.18.

4 WEDNESDAY 4-361

0630. Little activity AVBO - add quarto its. about. Haved back to meet main ply rader and GREER- his pry ability armed. Well not place them tell 0000, 0000 worson arrived with wallies, plus herosene sons of hat coffee. Great show - this way thirty as make this ridge, worson earled it from Bussouth - all our make bottles bull. allawed & ha the to be drunk by too, wassow collected emplies, sook away to refell Manuel into soon, all peaks surpried DB30, no dispine All whom opens - all purners mates have unbrenching tool. Stell no contact strang, 1100 hrs. By native line with plenty of cargo arriving along Homenton THACH- framers benjero itily. Aircraft fly over forwards Horn - live reakers, many standle back Lowards Hore, name hill burk, some water bank of B1701 methin 300 gets. Hosquito nels a planes give no sood canonflage 1200 hr. Lap 1/20 reappear visionity 6 and, can me 3 laps top of the Warried about a correct, show hack to which walnus & R. A.P. - everything O.W. Runner arrives 1300 hr to very contact extetholid suit winners. I nave back towards 18. A way there, away she gars. Bries sound grant - Jap buttels flying in please - mostly emplosive. On me Hg, Find First had affered our guns when own or is specied from MAY MAY. Callected at least 20-30 coming in our apening bunks. Can see chad through glasses. Tomour shell firms skelly, sun inertar draw mor nor non bombing in. I as I rear misses in area pour. Det contact 147, Auct marter fire First consisting dated - left 15°, clown 500. Three bounds during us on, ardered 15 rds repiet, Beautiful shooting, many Jake much from dords and holy on 6. H. - see Breas collect most of them. houly advoting,

and

1st Month

11 Honday

12 THURSDAY 12-353 pour VICHERS RIDGE, can hear dis Bren. West I'd posted him there at portset, instead of runding their in when show started ghed have callected class who doned the boy and some over Busisper. Facing drang marker and . 5 m.c. nam at us, no carnathis reported get, Duns skill giving support laner slapes root 1117 a observation sell have seen moment own you last places, but few shats heard energe anamonal brush T.S. ve. B. Whited GIREER 1930 Las, Bren poon ideal, but all availabled by MAT MAT. Well Lave to mid this. Mount back Ho, pained warson, while all Layer O.K., well bring coffee again in morning, and mate tanight. Doal wark. Dan't like noch flank above gen posses, will put I ply where on arrival: Have gen making DRY CREEK BED, but no activity. Relik Horsenoves may wany as Love. 1730 hrs: 2 red flares reported 1944 1197, Cannot understand there. Have ardered more + Marter cease fire by 1/2. It targets for them, and vinning out of touch. Still maintaining name feel laner stapes and most most a conserver. No movement writh, Lowe and & Pty arrive 1745, place them is pour on right plant + get them dyging in + toots from granner all suns now dry in. 18504.? Manager from WINDING as follows: 13 FRIDAY 13-352 "I pethod, is mounded, have willdrawn gras & for top tompletely enhanced " Try to contact removes 1858 Lis, station replies that it is closing down and moving. 1915 hr. all my guns silest, few of appears 6. H. ELOHOM war's for a huned, and get, three in a hurst from one gun (MORRIS- good gunner). No fundan targets, under all from white tell further orders. Lowe completes digging after dand, waster has draight to stude on themen porce in east stanta threats another part on may one ale. If I leave now, will have to bight may hack. Consider canier to hold, Dispositions now as under :-O. Fl. 2/2 Last lay (less one see) under court love, on right plank this in. Hg. 2/7 " " LABORIA RIDGE. Dean \$1 " (Exormon) 6 Sex 2/9 " (CARER) VICKERS RIDGE. 4 " " " " (BUFFER) LABOURD O.P - TRACT FUNC. APL + Engr See sto Rad by (E.PS) - SHADLE. (BOWEN) 14 SATURDAY 14-351 19413 Parties (WINNING & RIBLEY) united rawing 2300 hrs. Hand fring bisserview How & MAT HOT - can reinging Tis. 11. 8, Bren, a sun rifles, rogether with fix. mentions. Jap deary mentar hambed at readly our this ridge, & . 5 M. 64 find most of the night all our gens skill vilent. . 12 Monday 15 SUNDAY 15-350 2nd Sunday after Epiphany · 0100- 0600. Japs attill Laving war over the river. 13730 success sugral (1 green) direct from 11190 11197. Our four retell vilent, aggs in of skart to collect on Emmerson Held. By 1030 dro, at least 30 Enemy on most consesson with in small goo. Indust Extrism apon fire,

several collected. Many fine now opened on my pours. still overwied about gap right Hand between 6 th and 1460010 0.p.

16 MONDAY 16-349

Brought find a serbion from PPL (ENRIPLE), but according evas one such - see as maker curvers from 81701 (75 plus open ground when evering apened each kine), and other such our probest brems at mally languard evering with crown runn hongith 1600 des. Bend and light FINEN and GT. KIND. To make rece DRY CREEN BRD. Blay rehumed 1530 to sepret arrival to refets from 18011, 187011, and meat and hard from 40 032. His. Jum fring separaturety targets odde burste. Stell no expended mortar, implosing apparently apperately as many mean mirror small mortar, implosing bullets quite handless of the shared any laws. Ordered great guickagasis before clark. Jap Nortan sury active days. Ordered great guickagasis before clark. Jap Nortan sury active days. To Tuesday 17.348

allowed one has poon heavily handed during night, four natives lift.

My gras shell quiet make lifts again appeared a sure son the probably
to draw fire. Let them have it - got three. Sent mineger to

Novan day 3 mil marker and bambs, plus or 10. 55. Ideald

have been settle this wide all the time - apportunitie; as follows

fame on till those was, observation that, DRY CREEN BED

and Novan ton tames (to collect right). Posted & Breas as far sure

an the ridge as safely allowed, ariging through humai into

Clear partie, they dipping. Not sported, pers in by 1180 hs.

Partied continuous water hars. Thank,

18 WEDNESDAY 18-347

back theed to 065. Will. Brens apend fire, walleted not brack theed to 065. Will. Brens apend fire, walleted not brack the 6 nor has then the Could are then bying an brack all day still no mark from MANOR as to walklin I about play have, empt argued menage "to method as the substitute of the Manger."

The time Start 1400-1600 brs. Marily bombed by markers. Wish we had 3 with there. Seat coper rover to strawe to get orders as paristle. Books, heat out lapt hours and let Tubbs to since by and to Bry capely BRD and have movement of rooks, badly every die above my right flead. Mureled in movement by affer a Day capel to play capel flead. Mureled in movement by affer a Day capel to be survived to the start hours. To BB somissing, more believed belled. I moderately had have warned ay most of few bays left, and moved up to his pet hast, welleted agenost of few bays left, and moved up to his pet hast, welleted agenost of few bays left, and moved up to his pet hast, welleted agenost of few bays left, and moved up to his pet hast, welleted help and them only had been have, when he had show warned by after and them of help bounds known him would

19 THURSDAY 19-346

Completely suck off. CREER (MARKES RUSS) and bloody fire in many sont, and ment and by MINN TROUS - met heavy fire in manny sont, and ment and by MINN TROUS - met heavy fire regain, but no seasonable songs to a park have to sheets by . 5 employees builted. All and server thanks possently, as few nathings andicable more. I was come there is the form thanks a few nathings andicable more. I was come the server thanks a few nathings andicable more. I was song the server to the server thanks at further thanks the server to the server to server the server to make the server to make

Bunker water arriver from below- arranged midday meal.

Dunker & natures arkun- Dunster reports much arkingly enough in our quatorns.

Finel & Byerne arrive - chared out by Jap patrot strugts 25. Unable

get any contact LADE.

Hove off mark of the enough Ser LAMORIM O. P. and LADE. Well lines

trosposion crowd sell & feet LADE out. Make nece with BYRNA

akenpt find LADE. No man. of him, comment follow track. Call load

menager to him to more out - hind de obspreh livery back lawsom o. p.

Ser. Warried salant LADE, suspect from they observation - Japa exp frees

down below ses.

HO sign LABOBIN See - Romethy may - send Frank + bethins here

Extremes track return 1/2 about 0.p see mound Burstwick. He sign

seeing that area. 22 SUNDAY 22-343 Hand and Frank, Lyrne, Bethan,

myself to strong and Sunday after Epiphany

should to strong alferre. E party land not have keld it

against win a small fat farce. Despreed the temporarily,

may Epty for first posses - field the board mead all raids.

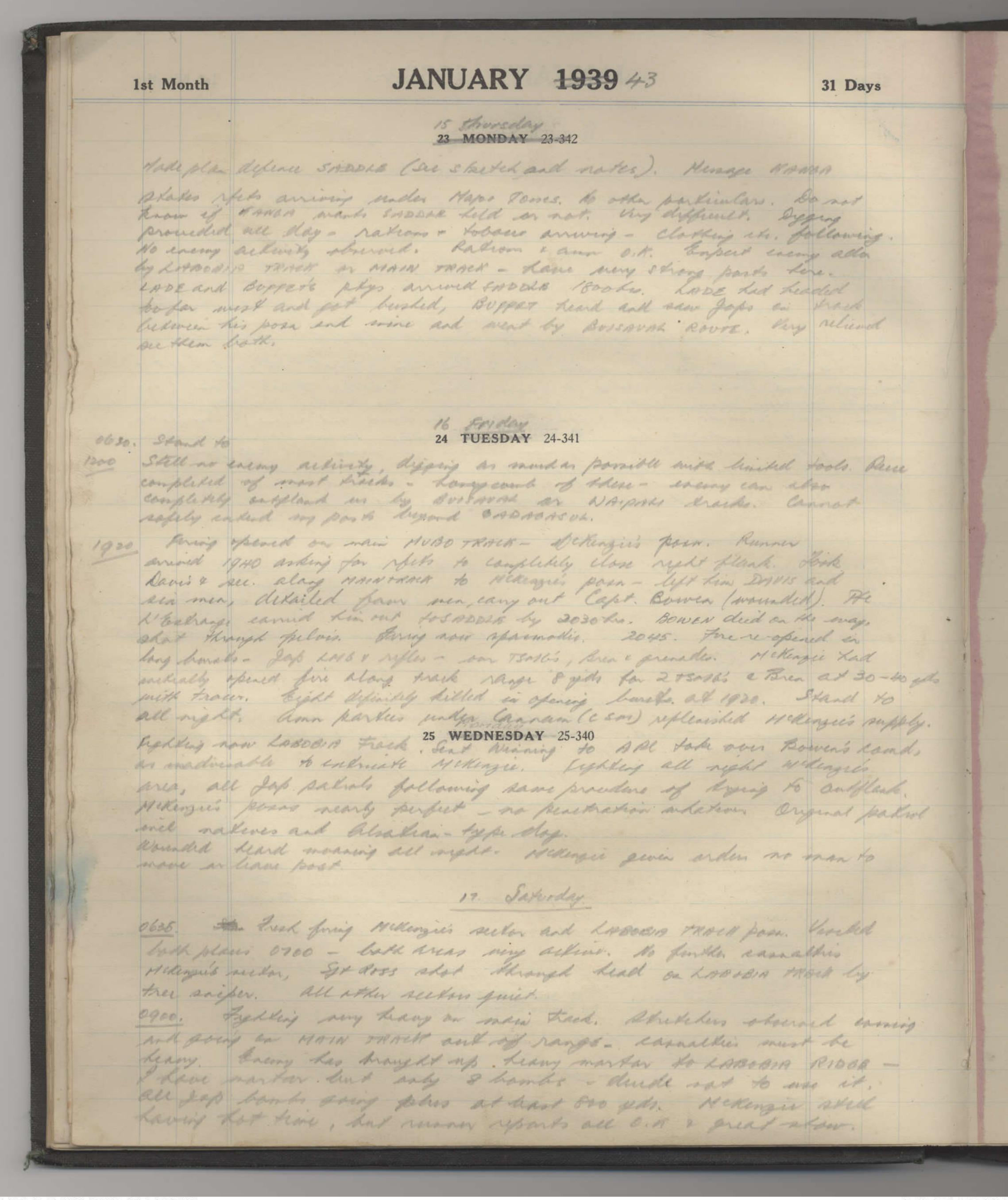
1300.

1000

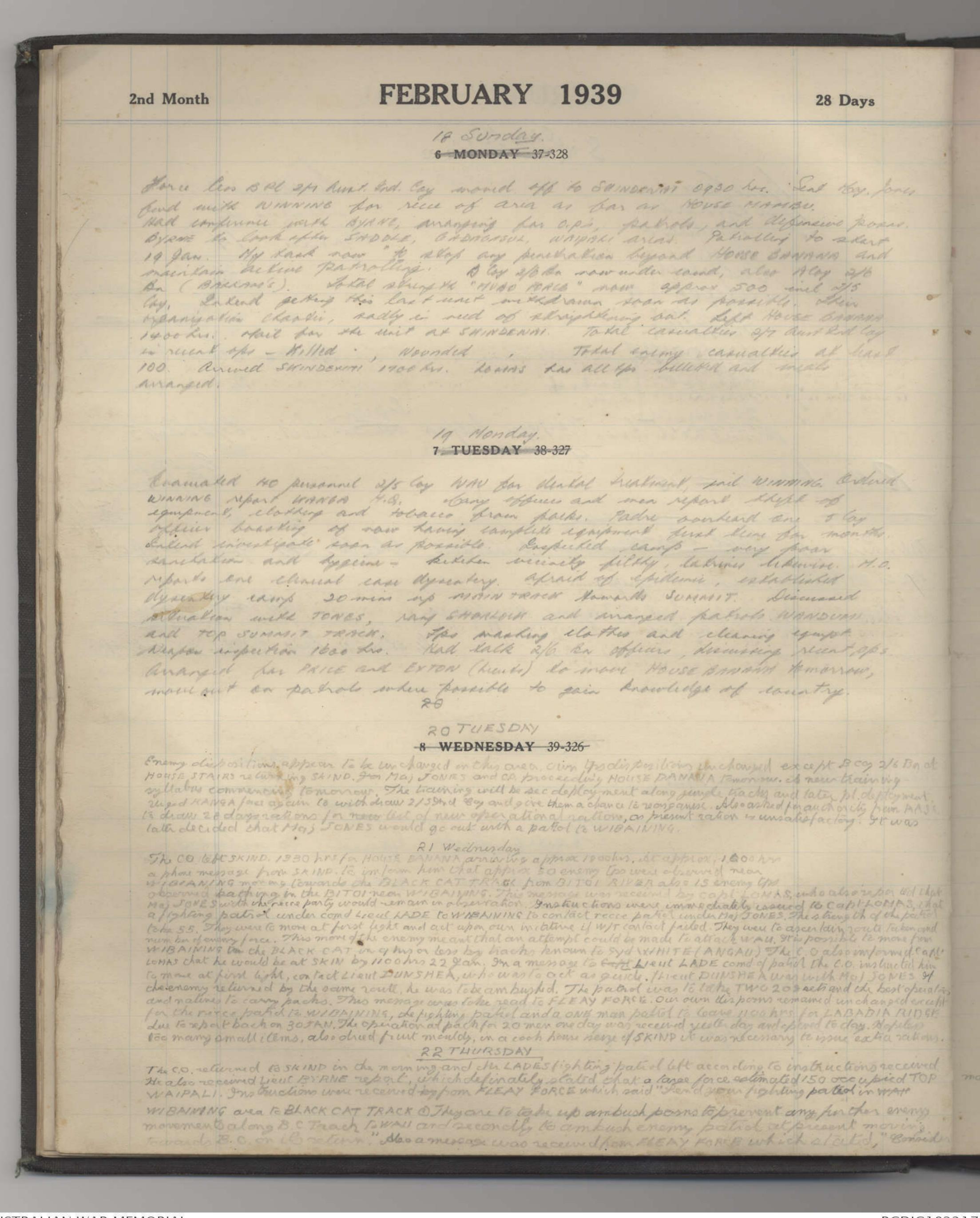
4660.

1730 .

19500.



JANUARY 1939 31 Days 1st Month 19 SATURDAY 26 THURSDAY 26-339 Anniversary Found. of Aust., 1788 Jose Further activity LABORIA TRAGER. Lap Lang werter ranged weely answered now - The not day in mil son cop it. Lap bamberg Herrengii anik light markers at about soyes range - guite effective. Has also deno . 5 04. 6 is at 150 jeds and several 2-14 03. For abserved granged near last montar - at least 60. Large dara maning willer town off MAIN TRIPER. Can spart them ariamacly. Many marker skell aumakely on SADDLO - Lave mand the to actual sasse centre. Luga patral mill days about across Bursavine liked my poon. 1030. Apart from PIDZEY (GADITONSUL) of every farm appropriating below the poor (" between us) - aupers in true. Fruit Spasmoder Here. 27 FRIDAY 27-338 Fighling name way heavy Mellegeres was . Punner reports unable hold but much langue Still no ward from Movan - dannet understand the. dan't prove whether hall here ar get rout. Afeto cannot drive Support 19 Jane 1100. Issue with order withdraw by wan track to House Brunn - rearmost you to alean stroots by 1845 ho. advested monday. All the now elect - Millengii reports two mais sulled, towns tarnalkies extended at least 40 products appropriately Penguard CPl, ander tound myself examiled SADDLE 1230, Marting deri wow intense. Bower durid on Spring with I was to spore. MATTER Arrived with boys left in rear at 1210. Est away all gear and egemperent. Remound at Hospinn and magnered while 1630 his to get away remainder of attares - medical equipts food, donn, and when 28 SATURDAY 28-337 grapment. For all access by 1000 his energy 2 hours 303 and 12 hours grenalles. Lived Ille 1700 km. My thump blaging and suplading - sounds like little war - Laps ting also. Annual House Brown 1900 hr. all you feel and buddled down. May Jones 46 Ba at Ho B. Ki, Kps anne SHINDENDI 18 gam. Deceded Man BEL fund an MAIN TRACK, remainder to many to SHINDENINI pending arders. Sunder FINCH (could BRE) to SHINDENINI, Lan manualian to medical board, left Brave arting o. E. Pl, min when occupy ambient para House Morne mile marker bank backy trafe, and personat House BANANA and House STAIRS 29 SUNDAY 29-336 4th Sunday after Epiphany



2nd Month	FEBRUARY 1939	28 Da	28 Days		
16100 No OPU.	17 F.C				
7100	9.00. 13 MONDAY 44-321 O Sonford K chat affined Delva average date 26 My rend messed marchale 26				
1515 "	My revolutioned my date 26				
1047 MAR contich	Latives				
7900 . Attorden. 16	aday				
1030 - Antit 17 19.	adors.				
1030 1 W/1 cm st.					
1610 in monage franks					
-12 28 60 70 × this Mx					
-1220 mondreention					
-1.800-1700 28 over BUIS					
tation 12 & N					
13410 D.					
a de					
16. com d 5. 1800h.	14 TUESDAY 45-320				
8 - to 15 490					
Jordan Comment Mach					
GOO NO STATE		441-1			
10920 PV 120.					
TOTAL PLANE.					
FOO					
130 Charston					
A Pl proposing aurbush					
) 00 th 17					
00 16		A			

AUSTRALIAN WAR MEMORIAL RCDIG1023178

FEBRUARY 1939

2nd Month

-16 THURSDAY 47-318-

enemy in B. C. area mayke making an encircling move around your poms at 5x IND Ochchise you rake all precautions o

The C.O considered that probably the B.C. FORTE of every were too close to allow him and his fera to escape in 16 WAY. The absolute it likely that another force coming via the BUISAVAL could puph in be liveen BALLAMS and SUMMIT while chims aloub from SADDLE. The CO total also wereful by the fact that there were NOT any reserves of food, the wavened tol FLELY Chat. the telephone live from WA II could easily be lapped It was definably est, by Lieut BYRNE that the tooch will be 1-4-1848 was being used by the enemy. Lieut LADE at WIBAINMS appealed at 1318 hys that 8 more example user was proved mains toward by the enemy. Lieut LADE at wish INMS as per led as coming view LALIBU hack. Recee paked as position for which the transfer of the histories 115 hrs. There were supperled as coming view LALIBU hack. Recee paked as position for many force minimum. 100 carrying hy hacks. LADE still in from WIBAINING O.C.O. proposed sending Pl. 2/6 Bn and JONES to make enterin of the histories and MCLEOD arrived 1600 hrs. It is escential the to increase the mumber of natures of the two area. Cupt MECRACKEN MO 2/7 Ind toy received from capt wax 3 DEN, way, imforming him that howard incharged the form that him and the leading to that Bole directed all 2/7 Ind toy med. gear be absorbed in base of the Japaned Wet until that time leading to their camp. Patrol come considered it impossible for large parts.

-17 FRIDAY 48-317

24 JAN SAT

FLEAV force were impormed that it was impossible to maintain batholo and evacual casuallies without more notives also nome maintain new lives were required to operate as acould san enemy party of 13 were observed building a hut near wisaswing frength at 1000 hrs 2/7 Ind Coy 15 offis 2070 is. 2/5 Ind Coy woffis 5 to 2/6 En Boay 5 offis 75 ors KANGA 3 ors. ANGAN 10ffis 101.

A.A. 3.C. 2 ors total 364 all nam his Dispositions - WIBAIN ING am bush 2/7 Ind Coy woffis 48 ors 2/5 Ind Con 10ffis 163 all rembs.

Dyservery camp KANGA 2 ors order less 2/7 Ind Coy 2 ors total & BANANA 2/7 Ind Coy woffis 25 ors STAIRS 2/7 Ind Coy 11 ors. Ambush
MAM BU 2/7 Ind Coy 14 ors. Long range recet 2/7 Ind Coy 10 or. SKIND 2/7 Ind Coy 8 offis 104 ors 2/6 En B Coy 5 offis 75 ors 2/5 Ind
Coy 4 offis 51 ors AASC-2 ors ANGAU 10ff 10r. KANGA 10r.

18 SATURDAY 49-316

25 JAN SUN KANGA advised that capt wyNNNS2/5 molecy, find patrolo wereinly of HOUSE COPPER, report that a large body of Japo and native rearrens) moving along Each leading from House copper, TOP TRACE They may many back to B. Ca proceed to WANDUMI. ONE pl being sent from BALLAMS to WANDUM, BALLAMS will be immediately reinforced by ONE Coy 2/5 Bh. JAN23 ONEP (2/6Bh Garing way to reinforce yearning at B.C. 0600 hig 25 JAN. Also a notification of the despatch of 30 carriers in response to the request for more corriers of message from Livet LADE Stated 160 energy (proberived moving up B. C. TRACK This well make a 19 tal of nearly 100 of the openating in this area. This 160 were not observed until they were ONE ml part from towards B.C. LADE and MIDLEY on Tain that this second force has been camped on the B. C. sick of WIBAINING for at least THREE days. Enemy moved today in gps of 30 at approx 10 min intervals. If this method of movement continues ZADE will NOT be able to effectively deal with were than the first party. LADE is WOT in good; but in best pessible post and is over looked from WAIPALI RIDGE, O FOUR JAPS are compad within half a mil of LADE There are chought take Loft up for comm. These can be easily ago timed and it will be arranged tomorrow. The CO intende taking DNE Pl 2/6 Bn 16 WAIPALI Commonour; to deal with gps coming from MIBO, 91: 15 NOT ponible to would occupy the area in the ce. The Quinquagesima (Shrove) Sunday lack of information as to the intentions of Lieux col. FLEAY made it very difficult to make decisions regarding ops in this case a. A rece pariet was sent out with comm to LADE) The Jollowing stowere brought to KANGAS notice MO32 sent 21115 hrs 25 JAN. (1) Enemy knows that our the are still occupying the area (2) Enemy slept marker night 20/21 JAN, yet morning 21 JANAT WIBAIN IN Gorly 12 has march pom WAIPALI made mess of area with post cards, envelopes, rope, as an etter and other equiptment. Also it appeared, as though No attempt was being made to conce at the B. C. manch. (w) Attempt to capture SADDLE receipanty. Other patrols patrol BUISAVAL RIVER and and left frank HOUSE MAMBU.

Book

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e from

of Capte

operators

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1096

akowa

TOP

re him

FEBRUARY 1939 2nd Month 28 Days 20 MONDAY 51-314 A report from L'E/col FLEAV reported that Capt winning reported that evening patient seen in realtered gips in B.C. area at 1200 prs 265 AN. WINNING in ambush point jight expected our ambush party was to be warmed (party on B.C. TRACK) to stoud by and make every endeavor to prevent survivors atting back 13 MUBO. He added that he would been unformed as to latest moves of enemy and every effort was toke made to prevent any further penetration along the B.C. 21 TUESDAY 52-313- Track to WAU Latin he sent the following message. Originalis No 9 32 - Eancel my 9 300 WARNING ORDERS
Mai JONE'S cop plus quides supplied by your stand by ready move on receipt orders O Lieut
LADE with fighting patiel take up poor near arra WAIPALI, prevent any further
movement along B. C. Ouch. In message from LADE received 1200 his 26/AN readiest communith BYANE by lamport HAN reports 15 FABS appear take resting WAIPALI on BG. Trach! befurther menage from LADE 1300/6
26 read - "SAPS moving towards own from awaiting developements." Brig ooks receipants
for CADAGASAL - NEW BUISAVAL O. P. reported that they will treened bombing of MUPO. 25 mins duration of NO enemy movement SAPDLE area O O. P. distance to MUDO les queat for good observation, The \$32 was sont by runner of 432, 208 W/T como imperible before 08 90hrs/275AN. Mean while 52 ors 2/6/3h 13 coy night as KANAK would have liked him to. He decided to be any JOHES in cound of the area with Pl 2/6 Bh and LADES best borts, lan partid of DS under could with acters le ambush any force from MUBO. Mean while capit LOMAS at SKIND received 0.0. NO 3 from KANDA at approse mately 2200 hrs and the C.O received it, next morning. Teach of order, - grifmin a Minimum 200 JAFS moved / part House copper, then win NEW our TRACK and were righted [245/426 on Hill approxi300 from B. C. O Total enemy fund B. C. estimated 300 @ 9miantions @ Destroy JAPS between B. C. 1200 Ars TAN 27 when wood attl 2/6 ton personnel now in WAU 16 W. N. less AJA pontly concentiated 270 JOVES B. C. 1200 Ars JAN 27 when wood 22 WEDNESDAY 53-312 assumes come was DUMI earliest JAN B. C. Track west of House copper and was Dumi earliest JAN B. C. Track west of House copper and Macabile 12 at WAIPALI le prevent fur ther SAP reinforcements O on JAN 27 WINNING and SHERLOCK maintain strong fighting patiel action and gain mascimum infine of Earliest JAV 28 woods attache from B.C. direction HOUSE CORDER and is responsible patrol NORTH contact woods during adv. OJONES attacks loward B.C. Enemy rear O WOODS comed SHERLOCK and SONES when he contacto them o acho all informed.

0716 KANGA important us that supplies would arrest and probable at 1200 hg 3) JAN and also gave some seems of the sit in the walley.

0913 The following was count to LADE. Every pelicied with drawing of Steeps good watch and be prepared to allach clem operar may be seen from 1116 to be proved to the construction of the const

	31 Days	MARCH 1939	3rd	Month
		2 THURSDAY 61-304		
				139
	*			
		- FEB STIN		
	memagage Lieut Z	Ogoches a menery from LADE-Sand SAN and one also amound now boys, indem SVM (spirit mith) cough mixture and be ANISE'S pre mond to WAIBAINING all agus trace or expected to arrive 1600hrs. With him were carried two or intelling freed defenses in his area and he considered it in adultable to attack at 2000 hrs were were inform to be HANA. Message 17.0. 62 to KANSA 2300 hrs - LADE reports, has locally soveral enemy posts BUIDAIN ING	days sale	ors 1 ADE reported
	BC TRACK Coward	will can every morning 2 FEB 0 Es timalid every stangth 20-30; but suspect more in BITOI and aTHAI MUTO 1630/10 Party of every showned high up B CTRACK(25) 1730/10 NO other every movements reported 0 Re Lay unsuccessful. BY RNE and GREER lower House BANANA 0 630/2/or further were SADDLE will report back 150	EE overny o	described moving a
	JAN O BEGAN	advat 1830 hrs, contacted enemy estemated ONE Platen 2 hrs EAST of HOUSE CORPER at 1700 hrs 28	JAN Enem	what withdraw
	evacuating &	tretcher cases other than by 1750 00 ur total carried ties 3 hilled 4 werended & tremy carried	tip at bo	No means of
-		only food supplies pow histuits, dehydra tell potatoes and dried apples ordered a		
		Hours ded 2/6 Bo conclution four or Beguent frequent Sit Report fan is Line	- very su	all.
		4 SATURDAY 63-302		
	Stagoo hro 750	was proplemed dropped rections a large proper tion falling vicinity campand campand and Missay	ges wen y	mmedialel, sen
	possible the was	hat he considered it in a de washe to actach. He was instructed to continue rece and give enemy also infermed that there enemy were more that it was villed to continue rece and give enemy also infermed that there enemy were more my entant then enemy relieve my from B. Co and to use that it was with the actach as soon as possible Too carriers and supply lipes would be held in its	chis to	as accurately
	A mensage from	MANGE stated - Arrival STARE at BALLANS deferred until sit elairefies o Bou will assure		all type BALL
	enemy killed	2nd Sunday in Lent Let JUNC NEW JAP track letter Gach B C. WANDUMI @ 1653 hrs 1/20 a Hacked So our empuelties kelled 4 evounded 2 o For ille top returned B.C. area o Estimated 2/30 ck and WANDUM contiolling all tracks ONE by succenfully dealt with party WANZ niet o Arty neartralized small copy NOBAH of NATIVE CONFOSIVO . 1P1 2/3 Ind Coy O SA	APS the	in area between
	wall carea go cutting palm	niet o Arty neartralized small copse NORTH of NATIVE CONFOUND . 1P1 2/3/nd Coy O SA	an or che	opheringun
Ad -	the TWO st.	attacking forces passed each the Maj JONES Left immediately to LADES!	pon to	souts 16 15 A

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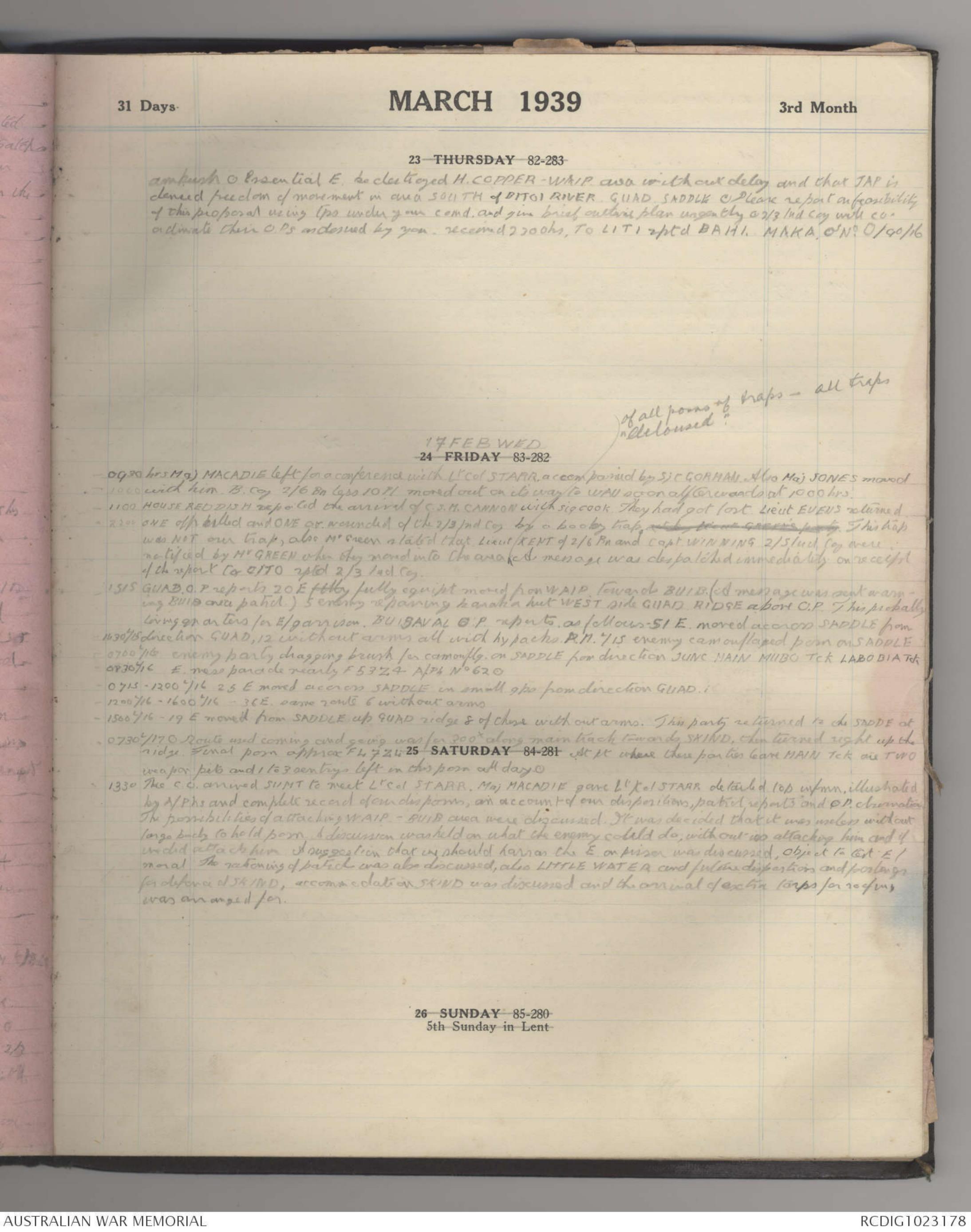
AUSTRALIAN WAR MEMORIAL

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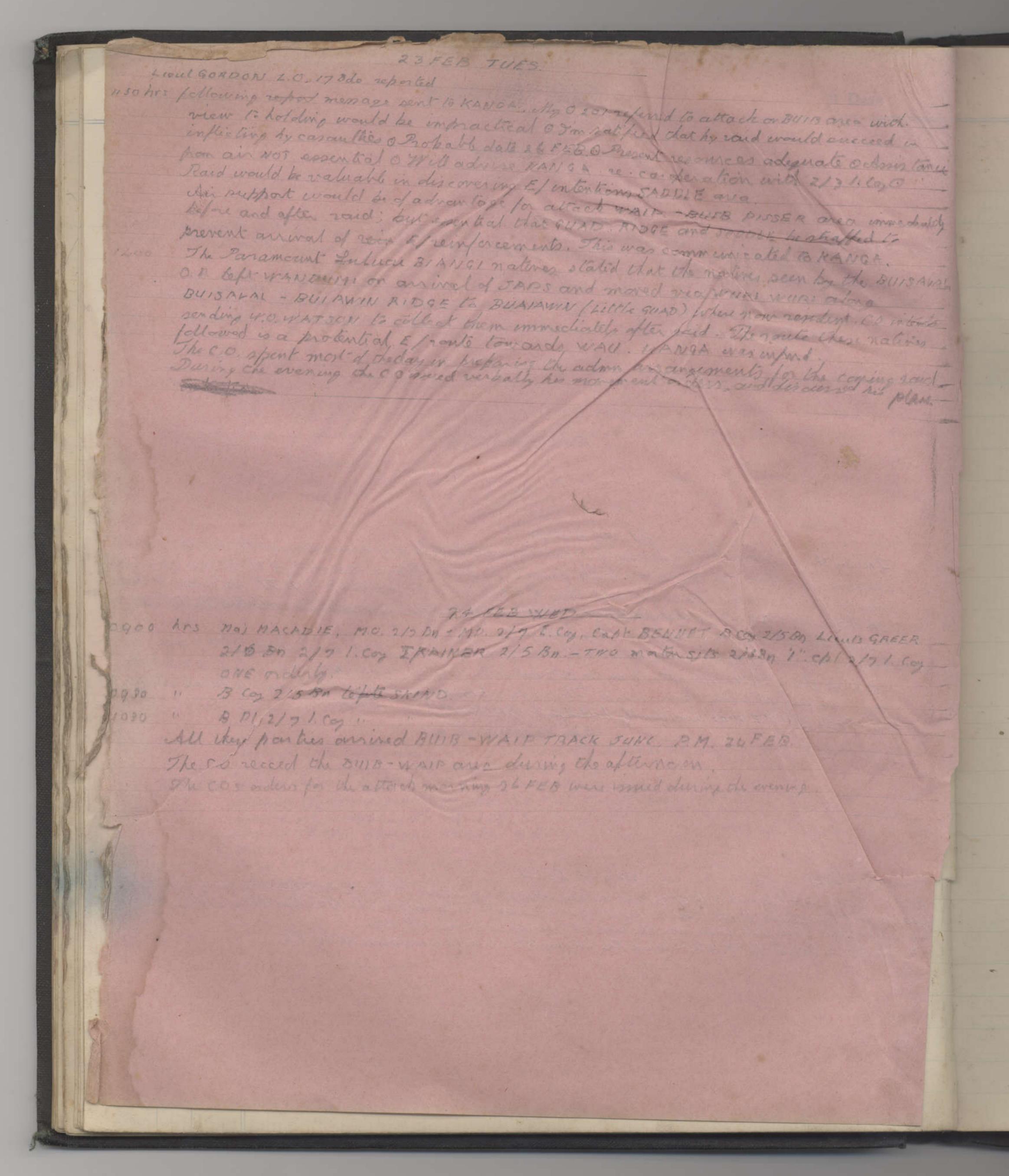
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The archa approximatation for the top, that was with a construction is now ready as some as a few parels 13 FEB SAT 0920 hrs Lieut PRICE left 5 KIND with 20 men to take up our amburk from near the Doc Boys HUT 0940 " FOUR stretcher gover encounted to WAU. 1220 4 FAREE A/C dropped supplies approx 60 % of dropping recovered 1200 " (41320 hrs. 40 every amoved waspers from direction BUIBAINING OF uncormed 2 welling would 2d, 30 with full packs, all moving humally a This was reported by qua DAGASALOR through LICUT BUFFETT ECCLIFING 1850 hrs. SKIND. 1400 hrs (GUADAGASAL OF) 98 eveny proceeding towards BITOI aton BCTRACK report received 1840 hrs ant 1910 " Menage from KANGA - LICH CENTER to report WALL immediately for on war movement to Chi AUSTRALIA as motor cla oc TU. 0,0 -1930 Maj MACADIE returned from BALLANS, accompanied by Lieux MELAREN engr off. unt 2 14 FEB. SUN. agras his a runner reported fore pom direction of BANANA on MANN TRACK Immediate stand to, in SHIND LADES pl went to investigate, false alarm; but the stand too was very satisfactor 1028 his Fwalking washed wounded left for SWALL ONE sich also went. THREE of these from 2/7 Ind Coy. 10 30 hrs Lieut DEYMICK left for WAU, Emoule for AUSTRALIA To become an instruction at an O.T.S. The engrace at BALLAMS commenced to rescie truck BALLAMS-SUHT and to cut and prepare temper for bis and white Interne air activity accress area way to 10000. This continued cleaning tol up camp area and main tenance. Bained most of the after noon PROME

15 FEB. MON. 1000 this the GUAD. OP. - heried 61 E/Tps moving towards WAIP from B. Co BUISAVALO.P. reports reports reports enemy movement SADDLE 12 SARS Deen culting scrub Two M. a. posts located. SADDLE of A/Fh. Nº 62-FBRZ6-F48Z4-FSIZ4. A request for air stroffing was deepaled 1600 ed 16 homes, on 16 FEB. I veing was heard by the GUAD O. P. from Direction Bell B. expect our Jour tho in action but want know before 16 FEB 0830 hrs o Total Nº E/ Tpo Observed in the BUIB. WAIP area 167. Our tps unaple to ambunk because of share every ford in WAIR COM CANNAM went find to MEKENZIES POSH; due hach SKIND. P.M. /15 failed to return. 0900 No argund cook on CAMMAM, a patrol ment to toch for them under come or DAVIS 0970 quad or Preparts 153 E/ gp moved through WAIR to wards MUBO on B.C. T. 0970 ho, and 1515 ho Mothy in large morning close together some unanned many without pack & walking wounded, a carrying SM. 93 O.D also uports free on GUAD ridge and in TOP, WAID. village night 15/16 FEBONOKENZIE reports impossible provote offersich BUIB-WAIT onea. Every strongly externible and in creek between WINIP and BUILD offices and in staging compo on BITOI. Locut parts sent though bush to strehe B.C.T. WEST dotaging camp located another campor the track. Were seen by sentry, but escaped Impossible get acourt party WEST of E. Lofe posses legain contact parts you had con before they shine Efporm Estimated the at best 150 E camped between 2/7/nd Con form and H. COPPER. POST of GUAD O.P. NOW dangerous but intend maintaining it, I ma offerme action in advisable with present forces, 40 Pl Total return skind by 1500 /17 omores. pl. 2171 To BUIB - WAIP area now councelled OMEKENZIE now continue aignor gole, prevent enemy penetration by this track 125K INDOFFERDEY (and FOO) (5 secce suggested suggested ants O. P. BUIB Spur 17 FEB. 19/12/7 Ind Cop on reccession LE area le locate funder E/ soms Will report St IND by 1800/200 CM CHAISTAIN 2/1 /ud Cy confilment arrand CRY CR with a TAP PW O TOUES will arrive DALLAMS by 1610/17 Demander PI DEXI will leave SKIND 0900 /18 com disposes unchanged The following SIT REP was received, Disposes of 2/7 Ind. (og on fellows lace of) 1-tal 17 men at sunc B.C. JAP track. CPI less I sec 15/01 approse 25 men left D.C. AM 18 To more up D.C. TRACK To join nee at sinc BC JAP tracks. A Pl told US men left June JAP WAND Trach A.M. 16 FEB 13 more up N. JAP. Trach lower to 10 COPP ER 2 nees BPI money from B. c. via WAND 18 SUMT ANTIGOBPI less 2 acc atsunt comes P1 2/8 Buin one or GULLETS track and JUNE WAND - JAP Fracks OHO 2/2 Ind can B. C. O E. holding H. COPPER in now strength with a part original strength 20 men maring down JAP TRACK towards WAND. This partiel has been everyord three by our forces and has suffered at least 16 killed and was reported appropriate



og 30 hrs 16 to de layed his deporteure as long as he could happing to receive instructions from KANGA in uplay to his montage 19 FEB, with the O. Frepato of the enemy NOS in the BUIB-WAIP. and a the left at 0930 hrs. " Answed at Frage June Buis- WALF Hiso " it menage from XXXXX was received by runner, personing the attack. The remainder of the day was spent by the coin arranging the defence of the area and the confort of themen During the young then co discussed promotions, comfortable accommodation with well the MENZIE. During Mafternoon he save atally to All Hegave them or resumas of thisit for the comment ment of of wall a hour the uniformed them of while future movements of the PI. He warned them the darker of dissentify, and at your things with the minute of any congliticated states the they had done 1730 hrs / 3 hours Tift 9, 2 grande, and 8 of shot, por decides of 0 8 or locking Phosen area at first then ft tola an attack on the OP, but later wher OP whatit NOTHING. Comidend to but MPS mucking around near their earny The air for a bombet and the fish at preprent interval all day. Jx 15851 9/05 NE was accidently billed to X sofice agrees + - stat. 22 FEB. MICH 101600 has of My GHAD OP observed 348 E/ Tps moving from BUIS through WAIF to SADDUE area of this one party 160 strong ily bombed, Our No were over the area at pequent intervals all days the co, returned to SKIND. During the ovening the c.c. held a conference at cop HR 71 ma of 47 4 counted B.C.T - PISSER and O LALIBU pation did NOT



MARCH & APRIL 1939 31 & 30 Days 3rd & 4th Months RS FEB Thurs 30 THURSDAY 89-276 GUAD OR war advised by runner of the benefit of their inch of the way the the war was made The moderate of inform BUID once of any to form and towards but one expecially if most prevents perform how how in more was about by the CO weeks ing LADES KNOW ones The more onews performs more porns. Sit now consenses took a partial to H. D. Boy which reported movement of E in H. KLADO ONCO E/Stanling partel on mark found House 17140 at 1400 hrs During the afternoon May MACADIE contacted MAI WAKEE A/2 lad Common the june BUIB-BC TRACKS. Maj WARFE reported JUNE BULLE B & TRACKS JUNE clear of themy May MACADIE moved along the B. C. T towards PUSSER 16 returning to Track Just Burs - war sourly next morning. He observed a humber of Excitad in the pisser and would accommodate up to and perhaps more than 1000 men. The camps were in a felling state. From fort tracks it was exident that last of enems had moved out that day, the returned too late to concel A/ support 31 FRIDAY 90-275 our open moved find thosen bath span and took up defension person. Portrolo & Black Corr Frank - 20 encary encountered, 26 EEB FRI Immedia lela after the A / straffing of the was com billed, and to a to the the through the start were encountered or observed. LE Col STARR, and party mound C. H. BANANA. Maj, WARFE arrived Track Tune during the afternoon. 1 THATES enemy and a big color of I April SATURDAY 91-274 much was observed sing in the SADDLE and 24 FEB SAT 2 SUNDAY 92-273 2/7 Ind coy personnel excl two engrs, co, No. 1 5/1 cpl, batman Lieut REDITION and were and siteANGUS who was such. The C.O. an angrof with capt BENNET B Coy 2/5 Br the deferce of the onen. In the afternoon Capte TANKMED and STREET 2/3 /od Coy and indat Tek Juns. V. H. 70523 A/C.S.M. CANNAM was accidently hilled and SADDIE and But dispositions, B. cay 2/5 Dr. with one as 2/7 holding under comit holding in depth H. KIAPE H. DOC BOX, on WAIR, SPUR - BUIB, VILLAGE and Tek JUNE with 4/T comb between all posmo O.P. in WAIR. ambout on B.C.T O. C.P.C. 2/7. has a MANBU, BANAWA, STAIRS O. B. P. at H. REDPISH. 2/31. Coy on BANBOO KNOWL WEST of BUIB SPUR in 1/T comb with 2/7 and cop 47 Excland counted B.C.T. - PISSER and O. LALIBU patiol olid NOT

AL OR 3MAR WED BUISAVAL OF NOTHING TO What. 1200 hrs. JAP. W/T leard P. L. all 3 151 ND and at BUIB Tek JUNE practically all over the deal 1900 " about parted left FASTANA for SAPDIE. Touch to as contain E John of and disposes. one na the fire from below and about a sea of the same further up to a to a sea a sea a sea of the same further up to a to a sea a sea of the same further up to a to a sea of the same further up to a to a sea of the same further up to a to a sea of the same further up to a to a sea of the same further up to a to a sea of the same further up to a to a sea of the same further up to a sea A patrol from 3410-WAIF onea B. Cog 2/ & Br. discovered E/ camp capable of accommodating approx 100 mm, also 0/0 oridence of occupation upto 2 MAR. F. F. & 1800 " May O'HANE Left SKIND and proceeded to BALLADE LIEUT GORDON 1.0. 178de arrived SKIND. 1730 Ass . Paled 4-HAR THUR a DABOATS LIGHT LADE left STOND BANAND with fighting patiet to clear GUAD. 2900 " repation prom I to left HOUSE DOC BOY, under LIEUT TOULAND to move foreign de GUAD. To co-ordinate attach with LADE 2000 " A recupation Two men moved of from STIND, to recent OLD MURO GARDENS, TO When you to HAR 10 80 " Could be that mond fund with Lynning GORDON 12 H. PANINIA. COUNTS 18 supervise bown in when to of Lieut MILBORY was part to not over proceeding on long range partiel. 1115" LIEUR MELEOD (ANGAIL) relieved 5KIND hope DANINA "OC" " TOLLAND 3/5 Ben amountered E at GUAD Killed ONE JAP, fried upon by mortan and HM 95 E 1606 up prepared possess renewed attach, killed one E with draw with No casaulties. Both parties reported the enemy well dug in with pill baces, H. M. GS. and mor tars. nipotal. 5 MAR FRI Enougetell in occupation GHADAGALAL RIDGE BUISAUNE OF WITOUT of a de, radial. 08 30 km The o man paked 12 911AD

SMAR SAT situatanged. SIC DEZUBE seturit for BULLIAVAL OF with winders to be reported BMAR STIM 1600 RUNNER from Vient REEVES 2/5 km reported, that the patrol, how moved acorons HILLY to MAT MAT which was clear of the enemy. The patient along feature, followed LARABIA LOOKOUT TRACK Towards SADDLE until mosting were JAI FISH TRAP TORK Tollend the track to BILIS AVAL BIVER Then for the followed river and the believe horse climbio up to man TRACE, the to house have no 1200 GUADAGASAL TWO MAY PATED WILLIAMS. SEPONDE LABORDING TO SERVING THE ELECTRONICAL SEPONDE AND THE MENTING THE PROPERTY LABORDING FEATURE MESON SAFOLE WATSON SELECTION SAFOLE WATSON SELECTIONS. THARISUN_ 0930.000 mond fred 8838 TWO man bated To LABABIA - SADDLE area 8 MAR MON LIGHT BURETT (B.M), moved from BUBAINING TO LALIBU. LIOUT GREEN moved his see from HOUSE DOCTOR BOY and HOUSE KIANA to LALIBIT. BOCK to be R.V. WILL FREEK and LADE Will was already at GALIBU LEES and HAWKER weeked GAKRISON HILL (MUBO) MAT MAT HEL clear of every 400 and out of your observe more on OBSERVATION HILL They could treat to draw for LOW THE EXPANSE HILL DE FRANCE WESTERN COM GARRIOUS HILL.

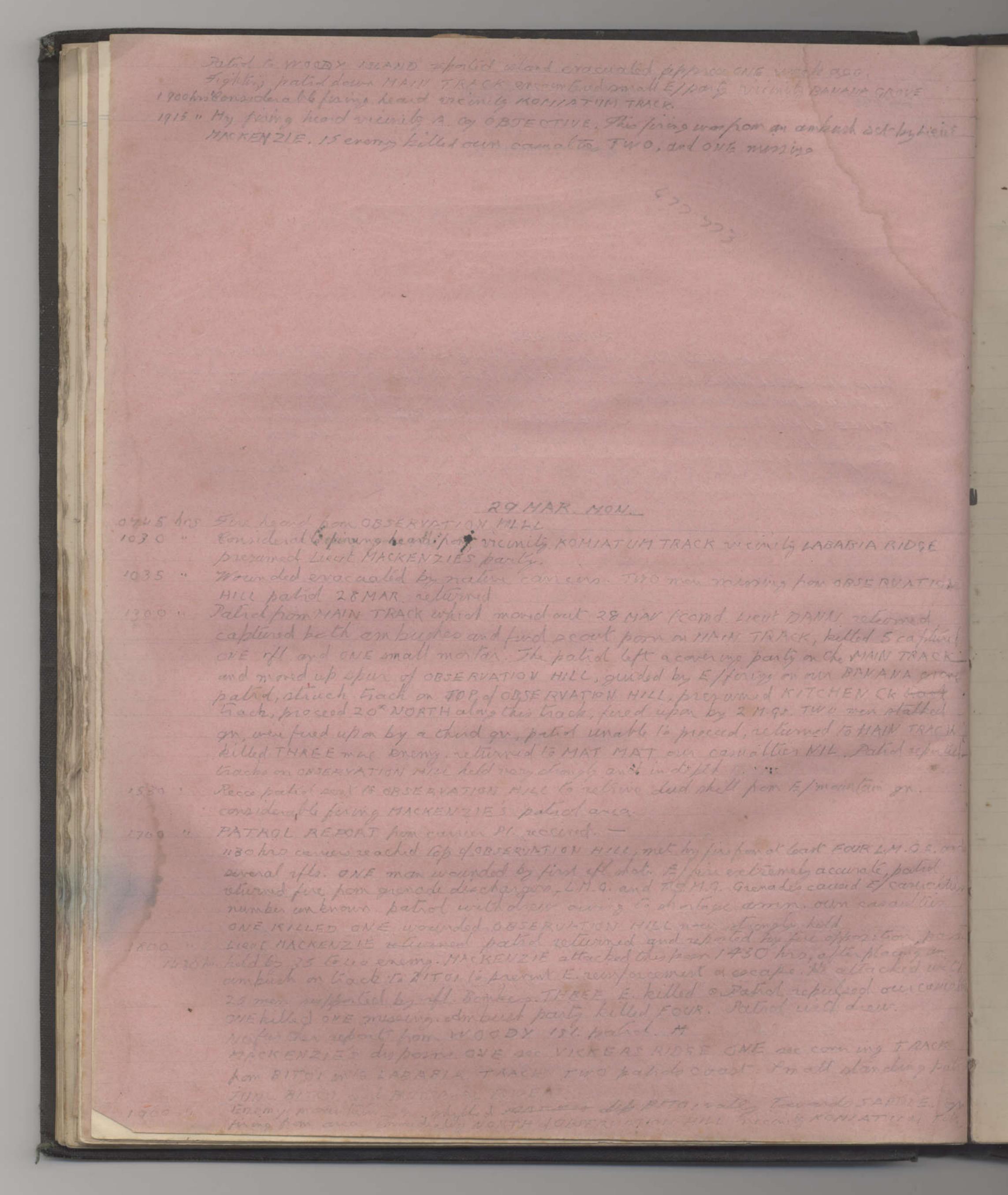
GO. DESILO HOUSE KIND IN THE SEL STABREMOVED From KIUP TO QUADAGASAA THE LET DO THE GADDLE GUADAGASAL GREEK, then joined the COURT KIUP THE despense of out of the all Strade WAL The at Strade Was building addition accommodation Tool STATESTON mend from SKINDE was and grand the c.o. at House King. are 19 8 to g y 19.4. and were party ownered 14124 of and came under come ESERVA. WER-CO WILL SIF GORMAN, BEATLETON MOVED TO WELL STANDING WAS AND AND THE THE SOUND LIEUT TREEK will part in poer the whether 2/7 and Cors old pring clear ion VICKERS DED was find upon from ABSERVATION HILL, and with draw. Lieux HACURENMOND uposser ford upon 17.9, see mond from Trail INDE TO MAT MAT MENT BUFFIT will a party remained at the 17 MAR WED Lieux GREER action had wear of Epporne on OBSERVATION HILL, was am bushed, ones mon he lad of lapped OR DECONVICKERS BIDGE

18MAR TRUMS Mountain Boy DE 4/T level Cold and House & commenced as get thatter EREEN and ON STAPLETON who patrol. 3E/The helled on GREENS HILL, EIGHT new weapon pito observed on overt of the GREEN'S HILL M. 9. see spensed fire on an apportunity target wie in its DAY ORSER BED 19 MAR FRI 10 8 shale bombed and a happed DRY CREEK BED IL Mountain bious fired on targets DRY OREEK BED. Ples LEES and MANKER moved out on a recce of the BUILGAR area LLACT GREER and SHISTAPLETON RECEDENCE RIDGE. CHI BOYDE and TWO ors moved from A.P.L. HO. on LABABLE TRACK, to recco coast near LABABIA wland and MOUTH of BITOI 20 MAR SAT L'Est STARE and Leut MACBRIDE, accompanied by Two American Cols and returned same day, The AMERICANS come to judge aportant the onetability of the MUBO L. 9. for use by A/C or of opposite The L. G. is un overlable for or the purpose. ONE day patrol by Liver MACKENZIE and sub sec of LABABIA feether. NO Exposis that and 4 offer 2 sils 3 Div arrived at MAT MAT to obtain point line expensioner RY MAR SUN. 1100 hrs wall macked the moved out from LABABIA TEACH CAMP to ast contact with enemy on States I to but could NOT tocale them The following offer arrived, and returned to the SADDLE during the afternoon - Maj GOESEE and capt wills 2/5 Bn. Capt MACRRIDE SC 17 Bde May WILLSON SADT LOMAS, who religions LEES and HAWKER returned from Recor, there is was successful, they moved right through Elpon and returned with complete while the of Elpons They shot on Elsenne, behind the AUSTRALIAN WAR MEMORIAL RCDIG1023178

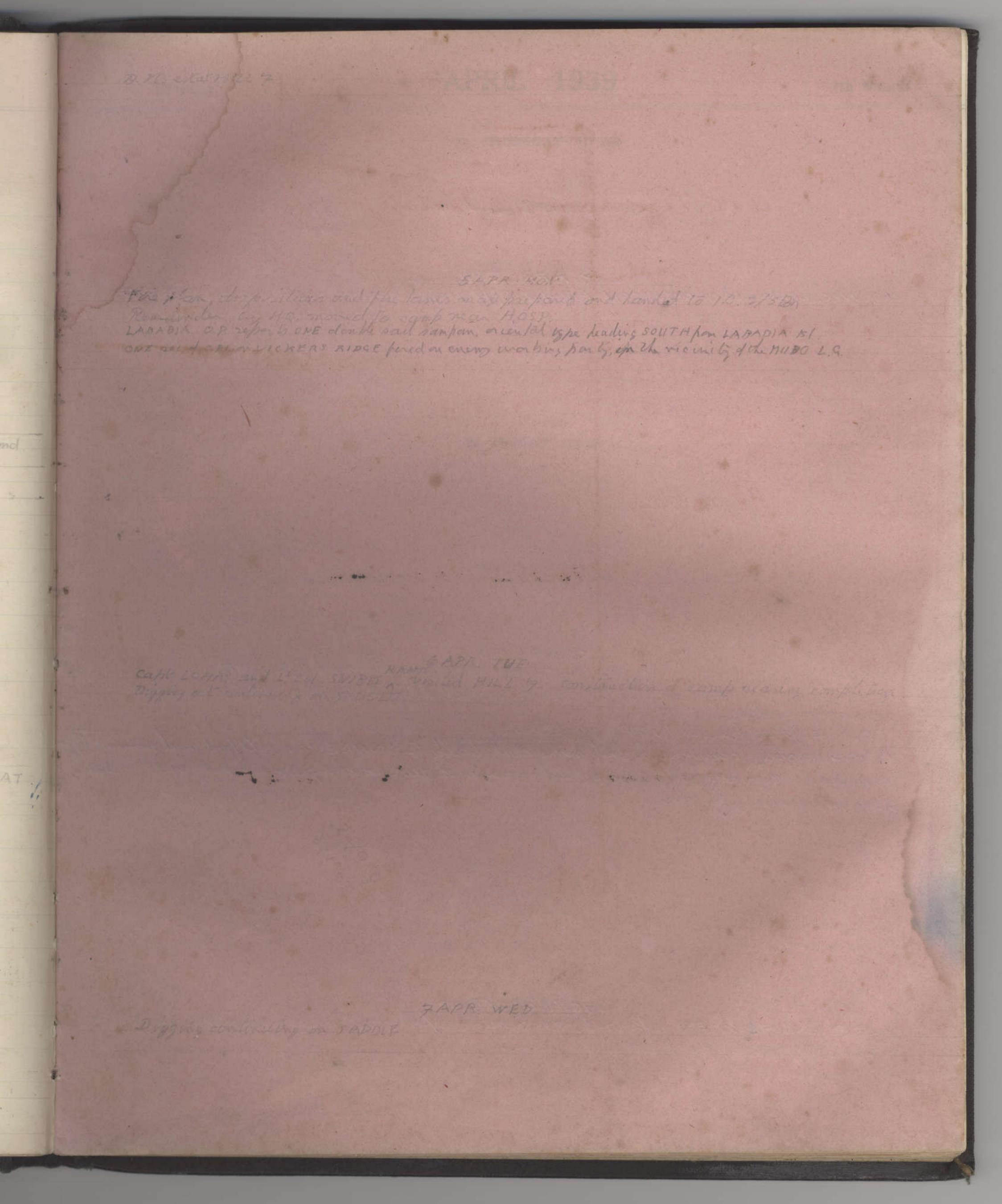
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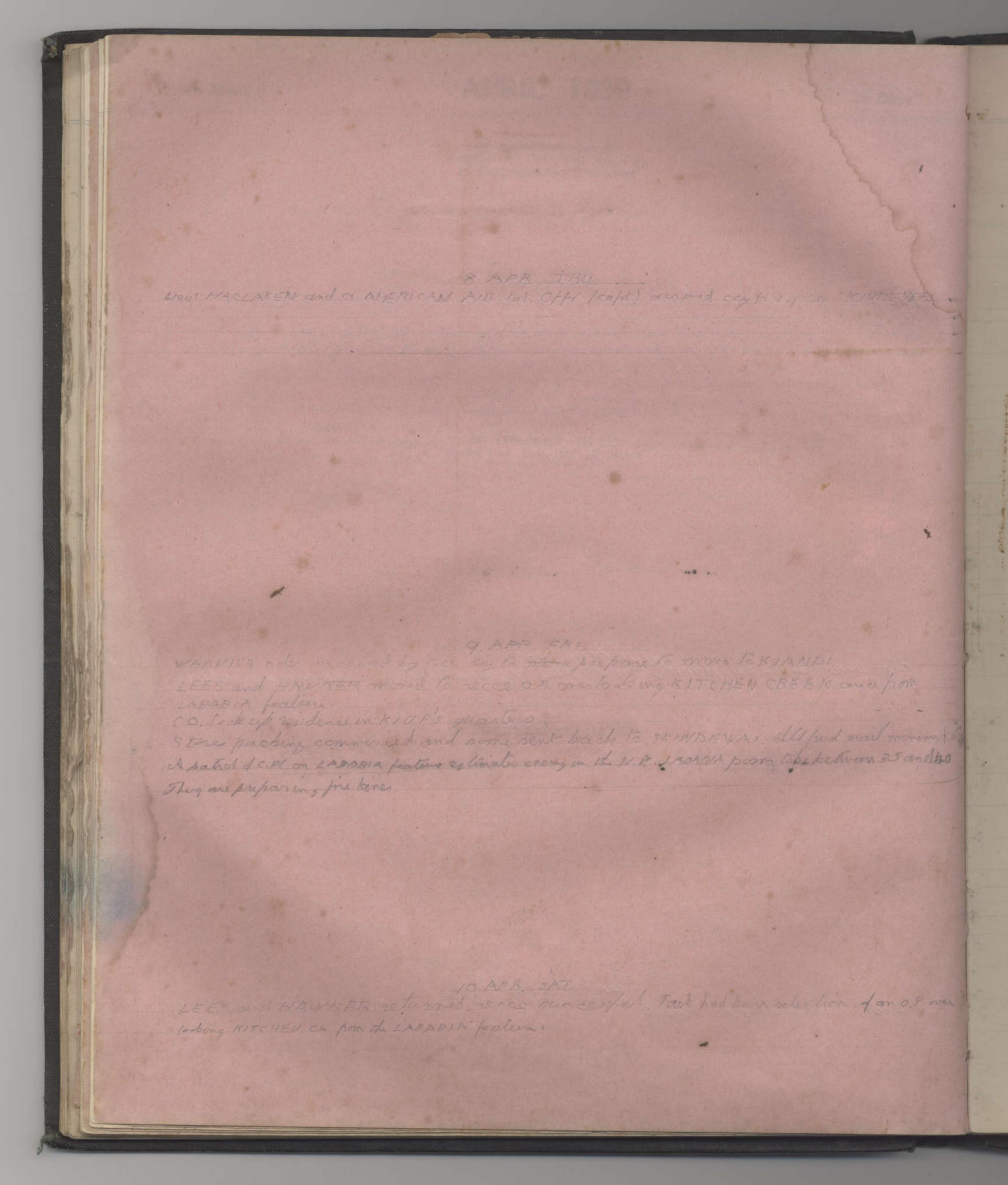
AUSTRALIAN WAR MEMORIAL

1 = 90 - 1720 Ara Ale Ambed a A Alla Hed KITCHEN CK 1320 hrs under occor partie (contacto the eveny THE TRACK STEER STEERS OF THE PERSON BY E. WILLIAM SOUTH OF FANTATION E on allep along track, defficient reget at are E what, and killed by aft bomber. Energy reinforcements morning eut up track to find amount to strong the st fined on by Brien and on the ported on VICKERS RILIGE THREE ESTABLISH OUR COUNTRY DE SUN STORE SUN SOUNDED FRETON TO MAT MAT MAT PL 2/3 DE FOR STATE OF THE PROPERTY OF THE BUTTON WALLEY ford in by little and the the the the EAST costd lind No Taken to Buch of OBSERVATION HILL, but tocald pool well used hack toward speak of hell) deminating burner of interest occasion DIA con compo and rede my 400 ed the DORI to propare to more La SESERIA TON HILL 29 MAR. A TROUght 19th 30 ors. Jours Est Lase EBSERVATHOR HILL main tout ing daily high the patrol to KITCHER, creak area pe will be under desol sound the H. G. H. condr will leader with 1/2/nd cy. Will assist feed more to TREENSTICK WILL PLICUT REFUES COND 26) 1400 hrs E/LMG and off fire heard pen our ERVATION MILL in carries pl. pated, area E tocated in dimbust porin MAIN TRACK OBSERVATION HILL, with TWO LM. 9.5 and pring from onea DBY CREEK BED. LH. 9. TEM9, and grenades 1520-1530 krs Efmortan puring in withing DAY SAEER BED, 3 mell or larger, bombed our pores MAT MAT with 12 bombs. No consolution. Emside able firing travel wicinity BANAVA amount, OBSERVATION HILL, enomy M. G. Crust TSMG Fighting patrel to passervation that neturn to MAT MAT met by appointion at BANANT ambut cascultus-one sonows wounded, mersing - Eight wounded, patrol met by no fire, mortan fore of 1925



30 Da	APRIL 1939	4th Month	
	20 THURSDAY 110-255		
	Divine to a total total total total total total		
2000 hr	Orving to expectation of AIR. white NO patiel were sent out, OF VICKERS BIDGE reports more Eactivity than usual a KOMIATUM Elmour laingu fued SEVEN reds ITHREE between HAT MAT and BICKER	TRACK during de	da
1925	E/MOUNTAIN ON FIRE SEVEN POST THREE DECLINES HAT MAT AND EXCHER	They and BREW	if it
	ope WERERS RIDGE immediately of MAT MAT FIVE on opposition of WORTH of WICKERS 21 FRIDAY 111-254 RIDGE. 3" montan of water for Tonge to. FOUR 45. ARMY sersonal alt. for port live experience	In has inchrete	SU
	3 Div parts left MAT MAT MAT enroute WAU		
	Shu pung api 1711 I I III Owned Tring		
	No an still owing to promote air still no patrologrent out order	is welformeling	
19	on LABADIA TRACK JUNG -22 SATURDAY 112-253	word by CP1 2/7	m
	Desirable to the same of the s		
	Snipers reported normal activity on KOMIXTUM TRACK except	movement no	
	based on BANANA GROVE 23 SUNDAY 113-252 and full ampush to between BANANA GROVE and KITCHEN CREEK	som approx 4	
	Letwier BANA TROYE and KITCHEN CREEK	-	
	Both coastal patrob returned, Late patrob unable to carry ou		
	CPI moved to LARABIA feative to return A.PI.		
P	A. Pl. cost all SAPELES. Bry 2/5 Bh. H.Q. of at SAPELE		





	1			30	Days	APRIL 1939	4th	Mont	th
A	100								
						27 THURSDAY 117-248-			
	K								
	ı								
	1					DAR SHA			
						CHEER MINISTELLABABIA			
						adv element 2/7 Be arrived to retire 2/7 Ind. Con			
	Ĭ.								
		No. of Contract of	3.77	1					
		of Street, or	37	1		28 FRIDAY 118-247			
				E .					
		March Conference							
		P. Carlo	1						
		and and			32	A DI GIT GUAD, a land at SKIND FURNI after being scherch by 2/7 AUST INF PA			
					2	A DI Up GUAD, STORY ON SAIND FURN STORY DELING SCHOOL BEING SCHOOL STORY STORY			
		1							
	5	-							
	1					29 SATURDAY 119-246			
-						13 APR TUE			
	-					A. Pl. mond from SINDE way staged night 13/14 at SUMMIT. B. Pl. and & Pl. Leas ONE det left GUADAGESAL, staged night 13/16 at SKIND. C.O. who had malaria stayed night at HOUSE BANANA	EWAL		
						c.o. who had malaria stayed night at HOUSE BANANA			
						30 SUNDAY 120-245 3rd Sunday after Easter			
-	6								

ALL 2/7 lest coy clear of GUADISTANAL -SKINDERVAN - KAISENIK ONCO the solution of the solution o Langers combinetile camp at km of 6 Engra constructing camp at 1x01010

RIATE WED. engra constincting compatitioners remedied weapons re-allotted 22 APA THUR Needles given to the suffering from BERRI- BERRI. The needles was given settled Copper. Engra constructing, compat KULOLO 23 APA FRI Engris constructing compating the 27 AFR SAT The resting and rendere fatigues KULOLO 25 ARR SUN In resting and routive fatigues.

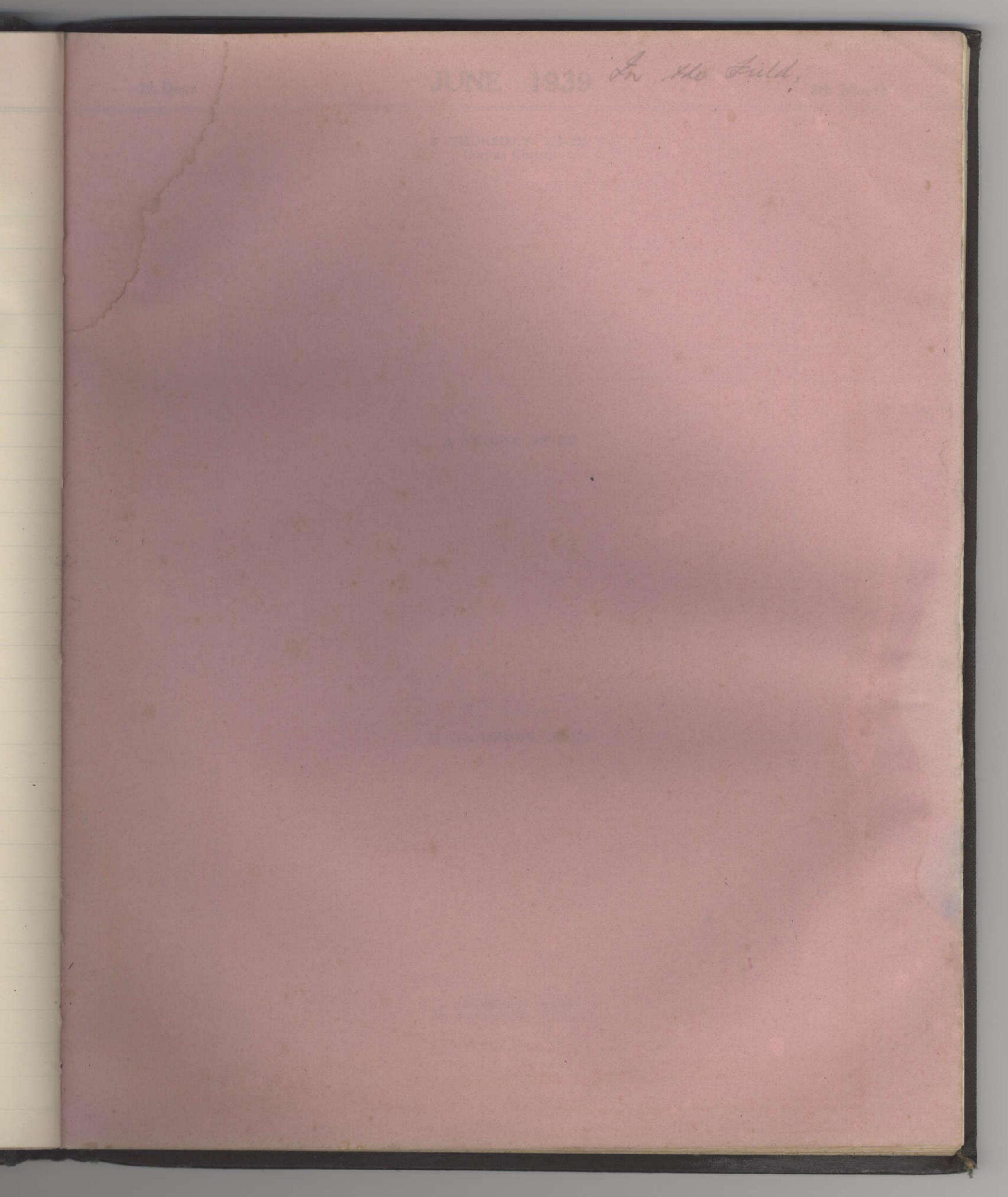
	31 Days	MAY 1939	5th Month
		26 APR MOUL	
		4 THURSDAY 124-241	
		Engre construction camp at KY1060	
		Routhis faligipes and Gro sections.	
		Engre constructing camp at 154600	
		28 APB. WED.	
	0400 110	E.Pl. breakfort	
	0800 "	C" WORE KELLOLO	
4		Engra constructing compat KHLOLO	
		E.Pl. and engine constructing compatitudes	
		other too souther patience and resting.	
		6 SATURDAY 126-239	
		Engr Phond & Ph. comptive any compat KULOLO.	
		John Gos routine fatigues and restry.	
		1 MAY SAT.	
		other top - rentine patigues and resting.	
		2 MAY SUN.	
		7 SIINDAY 127-238	
		Condens Placentine Ath Sunday after Easter OLO	

	5th Montl	MAY 1939		
			31 Days	
		A. Pl. Gess 2 sec moved -8 MONDAY 128-237 TO KULOLO 2. sec, cleaning up old camp. remounder BPL 2 secs moved KULOLO. Capt LOMAS called sits together for a talk.		
		2. sec, cleaning up old camp.		
	2000 h	us Capt LOMAS called site touther In a tall.		
		4 MAY TUES		
	1600 hr	Toute duties and construction of camp.		
		5 MAY WED		
		Bamp duties and construction work in the camp		
		- Company Company		
			and by	
			The same of the sa	
		-MAY		
		The commenced working or the trig. syllabas		
		The commenced werking on the ting. syllabas		
		HMAVEN		
		10 WEDNESDAY 130-235		
		N.C.O. cadre commenced.		
		Routin du his, schools and lings		
MI		The restrict on the duties		
		The refungers a miles		

the duties school and ling, 17 all 30 1/6 500 11 promo 18 14 0 60, 10 por some small comd 2/6 Bu. Liebune troffer and ofte an eighten by DALDETT 2000 Routen eg parade. 15 MAY SAT 16 MAY SUN The resting and routine duties.

MON 17 MAS 1930 hrs 20-time to offer. Sparatoria duties, achock, and tong. THE 1800 km 6 chine to office Rostin duties to survey and adage of sec Pakiet tother de litary Letter Me ting Router du lier, ing. and ocharle. Had inspection Int Dehall Limson 21 MAY F.R.1 Routing duties, try and Ichools. 22 MAY SAT 23 MAY JUN.

De Jones To, Dections Kemained in action with his dechin Procen 19.30 16.1.43. 5 To.25. 17.143. During Le He herand (TX8111) from the pit to the they have they a lemst from has hit ley a lemst from a Machine gun. Secondo later a grenade Notted into I expladed in their pit, ac C'Alaboon the Estrange Thru men were endeavouring to lavy laps Romen who haid theen Dersonsly wounded from the area L'Estrange took Charges, liften last Romen and This Rhoweder and Carriedhing on the track, which was under every fire, and thence out of the area



6th Month	JUNE 1939	30 Days
	12 MONDAY 163-202	
	Obs. as King's Birthday, Pub. Hol. Q. (N.S.W., Vic., S.A., Tas. uncertain)	
	13 TUESDAY 164-201	
	14 WEDNESDAY 165 200	
	Danko returns Movanga 15,	

2/7 aux. End. Coy, In the Field, #1 Jan 42. Recommendation for awards - 2/2 Must. Ind. Cay. 1. I recommend that the undermenteaned personnel

6th Month	JUNE 1939	30 Days
	26 MONDAY 177-188	
	27 TUESDAY 178-187	
		WB.
	&×	2448a. N.B.
	28 WEDNESDAY 179-186	
	ZO WEDINESDAI 179-100	

6th & 7th Months

29 THURSDAY 180-185

PAGITA broughtin

HRISSA - Molomei discharged from gasl

2 SUNDAY 183-182 4th Sunday after Trinity

	17 MONDAY 198-167
	Destrictions
	Desprintions O.p. Gad.
	Blaller
	Blackery To
	Peter RUM
	7 Dear 4ps
	19/10/ Warpond
	18 TUESDAY 199-166
	Har from the Both When the
	208 de la lande
	Burr as in last to Burles to Charles
	2/15/ Pro 100
	Ma Jake.
	Cucho & South Form
	Catalana Cat
	19 WEDNESDAY 200-165

SEPT. & OCT. 1939 30 & 31 Days 9th & 10th Months 28 THURSDAY 271-94 Agric. Show Day, Pub. Hol., Melb. 29 FRIDAY 272-93 30 SATURDAY 273-92 Order Your Diary for 1940 THIRS 1 October SUNDAY 274-91 17th Sunday after Trinity Muy preparing burne to Townsmile

OCTOBER 1939 10th Month 31 Days 5 THURSDAY 278-87 Senainder of personnel lieve Viice armie Lacadie Jamas Viet MGR. TUES 6 FRIDAY 279-86 preparaons re snove pe jerne and plane biads lli Inachlie interviews \$45 and Gol. General Ling Rophers General Sing Homey WED 7 **SATURDAY** 280-85 Still reparing plane boads veringed with 8/2 - HURS 8 SUNDAY 281-84 18th Sunday after Trinity e brugher for herre

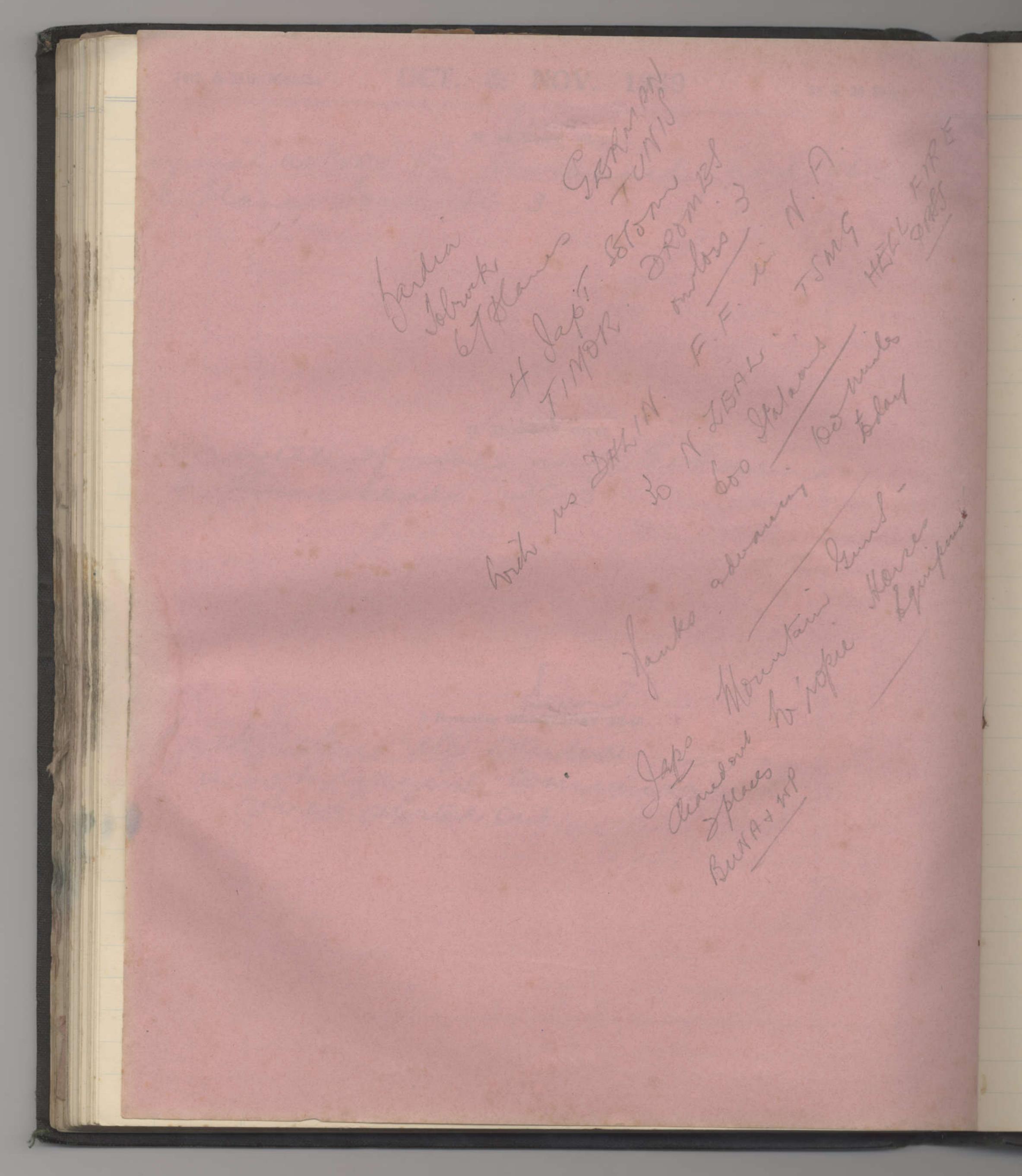
(Leeters & Bonne! AUSTRA TAN OCTOBER 1939 31 Days LITARY FORGES PAS DEY CLASOR Letters 16. In mileon FOSTER. LANAPPS and Balland YAMDINA toRtoole re Ayaman CARDS. Inkel Sectle, NG re revis Consort redrien Tog heavy tuning early man lifties houseless lets in purchion. Selephone Connected to 40 At B parts from each Ol in response Jews Gulletin usined. 4 Lockheids KIA and male ogog on Landing Strip bol Heary + 6.9 arrived back 1345. Engine Lect. patrocled & Baceams Jann, A. Patrolo Buloto Rd. Ballans Black Cal direction. B Patrol, Bestolo Selie bruk, Blass direct sigs testing epupment, general maintenance of avas. bol dlean + 6.0. + 2/1/2 inspected area. Conference @ Gary 100. boy the inspection, by Abol Aleany og is Lown. Comments Good. Donnel hers. 1830. (moonstine whisky!). Test alarm as 2200. all Coy redy at R. I 2225 Lows (quilt satisfied). THUTS 15 SUNDAY 288-77 Lagor hackdie to 32 miles Trinity Louis Is tol Bleary returned Afgren Low leave for here Musso area via Bace sans ogio with of Carriers. Throughy ANGAU and Major Edwards Called.

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AUSTRALIAN WAR MEMORIAL

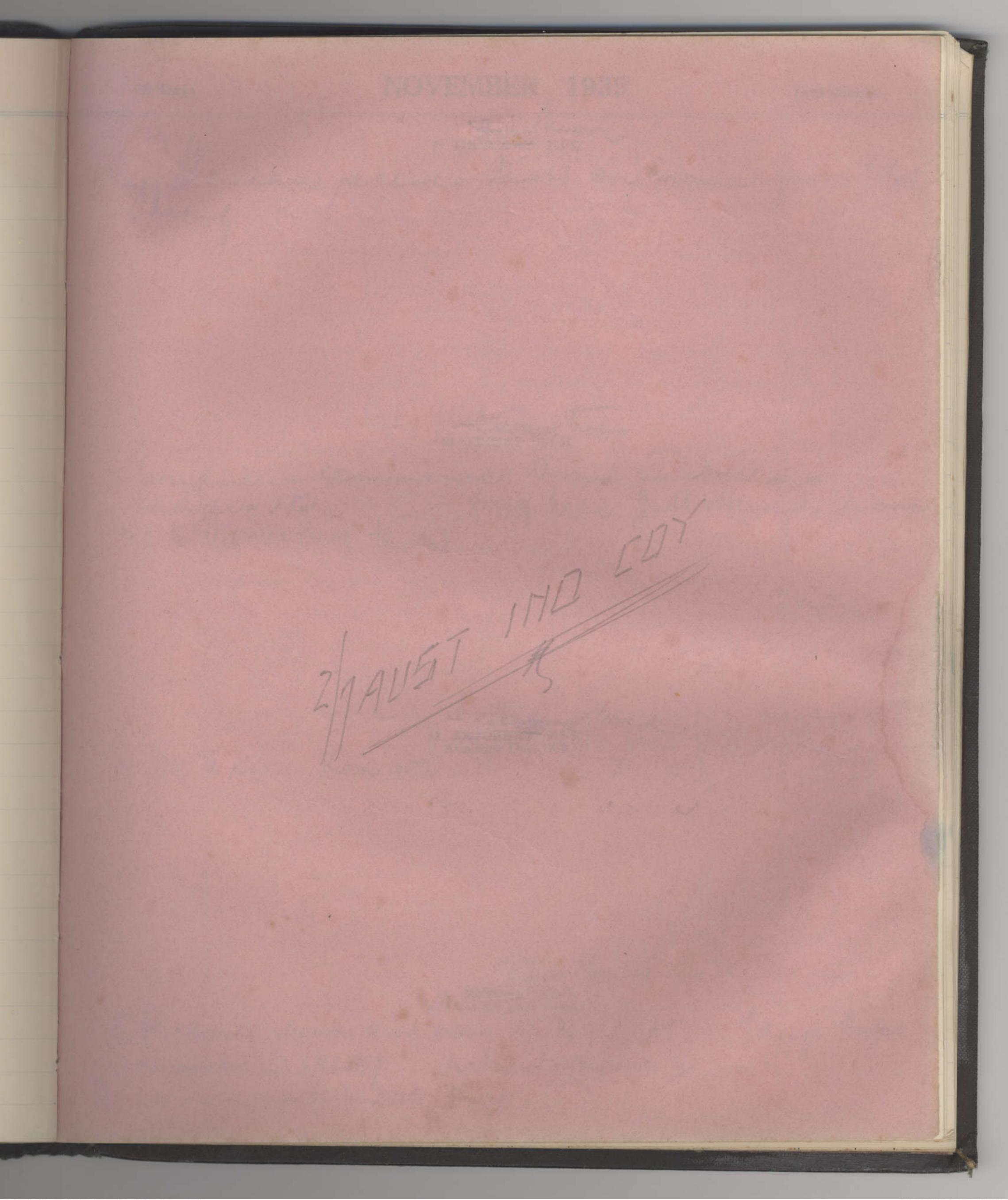
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AUSTRALIAN WAR MEMORIAL



AUSTRALIAN WAR MEMORIAL

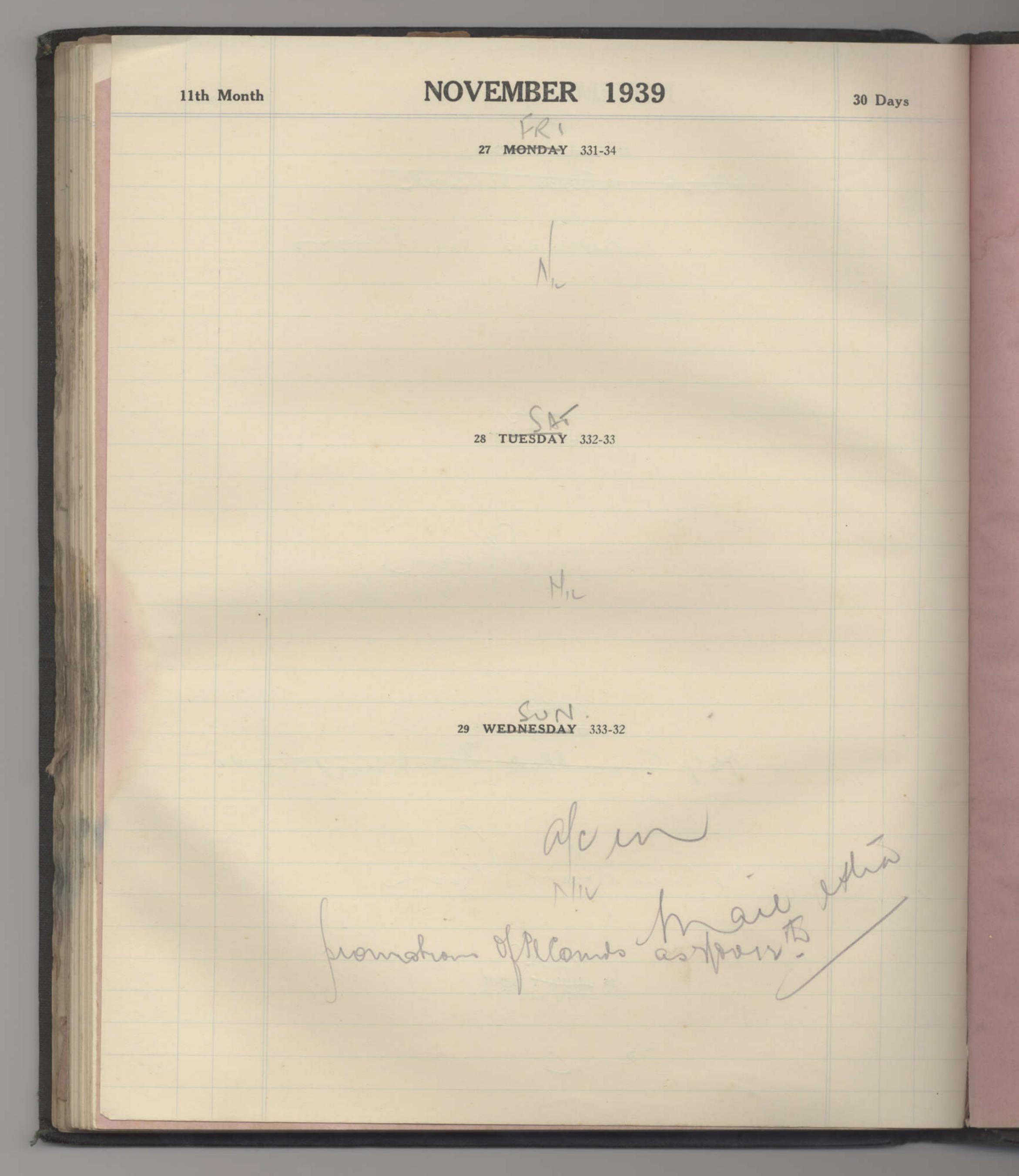
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NOVEMBER 1939 11th Month 30 Days took Ine 13 MONDAY 317-48 Observed as King's Birthday, Pub. Hol. W.A. only. Hack gridey: Blechupply-Isbol Alery Stops. leplatoon blick CAT. remainder in WAV from C.S. D. PHM Dely 14 TUESDAY 318-47 July advice received relain 208's brules Blaton Concers. 15 WEDNESDAY 319-46 Matison hore out to glack CAF Pheridan Completes Hangus and Drome.

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AUSTRALIAN WAR MEMORIAL



NOV. & DEC. 1939 11th & 12th Months 30 & 31 Days **30 THURSDAY** 334-31 1 December FRIDAY 335-30 plan Komsen bluts Coffee Elsan Blank. Touten Touri Cons 2 SATURDAY 336-29 3 SUNDAY 337-28 Advent Sunday

12th Month	DECEMBER 1939	31 Days	
	4 MONDAY 338-27 Charapaing 74.5.		
	16 Jul 46		
	15 Aug 46 5 TUESDAY 339-26		
	17 Oct		
	6 WEDNESDAY 340-25		

BY AIR MAIL

AIR MAIL LETTER CARD

IF ANYTHING IS ENCLOSED THIS CARD WILL BE SENT BY ORDINARY MAIL



WHEN FOLDED THE LETTER CARD MUST CONFORM IN SIZE AND SHAPE WITH THE BLUE BORDER WITHIN WHICH THE ADDRESS ONLY MAY BE WRITTEN.