

THE SCHEDULE.

RATES OF GIFT DUTY.

For the purposes of this Schedule, "value of all gifts" means the sum of the value of the gift in question and the value of all other gifts made, whether at the same time or within eighteen months previously (whether wholly or partly before the commencement of this Act or not) or eighteen months subsequently, by the same donor to the same or any other donee.

- (a) Where the value of all gifts does not exceed Five hundred pounds—nil.
- (b) Where the value of all gifts exceeds Five hundred pounds but does not exceed Ten thousand pounds—Three pounds per centum of the value of the gift.
- (c) Where the value of all gifts exceeds Ten thousand pounds but does not exceed Twenty thousand pounds—Three pounds per centum of the value of the gift increasing by Three one-hundredths of One pound per centum for every complete One hundred pounds by which the value of all gifts exceeds Ten thousand pounds.
- (d) Where the value of all gifts exceeds Twenty thousand pounds but does not exceed One hundred and twenty thousand pounds—Six pounds per centum of the value of the gift increasing by Two one-hundredths of One pound per centum for every complete One hundred pounds by which the value of all gifts exceeds Twenty thousand pounds.
- (e) Where the value of all gifts exceeds One hundred and twenty thousand pounds but is less than Five hundred thousand pounds—Twenty-six pounds per centum of the value of the gift increasing by One two-hundredths of One pound per centum for every complete One thousand pounds by which the value of all gifts exceeds One hundred and twenty thousand pounds.
- (f) Where the value of all gifts is Five hundred thousand pounds or more—Twenty-seven pounds eighteen shillings per centum of the value of the gift.

POST AND TELEGRAPH RATES.

No. 54 of 1941.

An Act to amend the *Post and Telegraph Rates Act 1902-1940.*

[Assented to 3rd December, 1941.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Post and Telegraph Rates Act 1941.*

Short title and citation.

(2.) The *Post and Telegraph Rates Act 1902-1940** is in this Act referred to as the Principal Act.

* Act No. 13, 1902, as amended by No. 10, 1906; No. 24, 1910; No. 8, 1911; No. 23, 1913; No. 24, 1918; No. 27, 1920; No. 16, 1923; No. 12, 1924; No. 20, 1930; No. 1, 1931; and No. 23, 1940.

(3.) The Principal Act, as amended by this Act, may be cited as the *Post and Telegraph Rates Act 1902-1941*.

Commencement.

2. This Act shall come into operation on a date to be fixed by Proclamation.

3. After section six of the Principal Act the following section is inserted :—

War postage.

“ 6A. In addition to the rates of postage set out in Parts I. and II of the First Schedule to this Act, there shall be payable the rates of war postage set out in Part III. of that Schedule.”.

First Schedule.

4. After Part II. of the First Schedule to the Principal Act the following Part is added :—

“ PART III.

First Column. Postal Articles.	Second Column. Rates of War Postage.
Newspapers registered at a General Post Office posted (without condition as to the number contained in each addressed wrapper) by— (a) the proprietors thereof to <i>bona fide</i> subscribers and to newsvendors and agents for the purpose of sale ; and (b) newsvendors and agents to <i>bona fide</i> subscribers, and to other newsvendors and agents for the purpose of sale	One half-penny per twenty ounces or part of twenty ounces on the aggregate weight of newspapers posted by any one person at any one time
Periodicals registered at a General Post Office posted (without condition as to the number contained in each addressed wrapper) by— (a) the proprietors thereof to <i>bona fide</i> subscribers and to newsvendors and agents for the purpose of sale ; and (b) newsvendors and agents to <i>bona fide</i> subscribers, and to other newsvendors and agents for the purpose of sale	One half-penny per sixteen ounces or part of sixteen ounces on the aggregate weight of periodicals posted by any one person at any one time
Letters	One half-penny per letter
Lettercards	One half-penny per letter-card
Postcards	One half-penny per post-card
Second Class Mail Matter— (a) Commercial papers, patterns samples and merchandise as prescribed	One half-penny per postal article
(b) Printed matter (including printed papers, circulars and catalogues and books, periodicals and newspapers not registered at a General Post Office) as prescribed	One half-penny per postal article
Third Class Mail Matter (comprising books, periodicals and newspapers registered at a General Post Office posted otherwise than as specified in Part I. of this Schedule) as prescribed	One half-penny per postal article
<i>Hansard</i> , that is reports of Parliamentary debates printed and published by the authority of the Commonwealth or of a State	One half-penny per postal article ”.