ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

****

C A P. XLII.

An Act to exempt Elephant Oil ſold by Auction in *Great Britain*, from the Duty impoſed on ſuch Sales. [21ſt *May* 1801.]

WHEREAS by an Act paſſed in the Twenty-ſeventh Year of **Preamble.** the Reign of His preſent Majeſty, for repealing the ſeveral **27 Geo. III, Cap. 13, and** Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, an Exciſe Duty was charged for and upon all Sales, by Way of Auction in *Great Britain*, of any Goods or Chattels, according to the reſpective Rates therein expreſſed: And whereas by another Act paſſed in the Thirty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act to exempt Whale Oil, and other Articles therein mentioned, and ſold* **32 Geo. III, Cap. 41, recited.** *by Auction in* Great Britain, *from the Duty impoſed on ſuch Sales*, it was, among other Things, enacted, That all Whale Oil, Whale Bone, Ambergris, and Head Matter, and all Skins of Seals, and other Animals living in the Sea, ſhould be free of the ſaid Duty on the Firſt Sale thereof by Auction in *Great Britain*, by or for the Account of the Original Importer to whom the ſame were conſigned, and by whom they were entered at the Cuſtom Houſe at the Port of Importation, ſo as ſuch Sale ſhould be made within Twelve Months after ſuch Goods ſhould be imported, and by ſome Perſon duly licenſed to exerciſe the Trade or Buſineſs of an Auctioneer: And whereas it is expedient that further Exemption from the ſaid Duty ſhould be made in favour of Oil made or

produced from certain Amphibious Animals called *Sea Cows* or *Sea Elephants*, and which was commonly called or known by the Name of *Elephant Oil*, which is not now exempted from the ſame; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame,

Elephant Oil ſhall be free of the Auction Duty on the Firſt Sale, by or on Account of the Original Importer, if Sale be made by a licenſed Auctioneer within Twelve Months after Importation.

That, from and after the paſſing of this Act, all Oil made or produced from Amphibious Animals called *Sea Cows* or *Sea Elephants*, and which is commonly called or known by the Name of *Elephant Oil*, ſhall be free of the ſaid Duty on the Firſt Sale thereof by Auction in *Great Britain*, by or for the Account of the Original Importer, to whom the ſame ſhall be conſigned, and by whom the ſame ſhall be entered at the Cuſtom Houſe at the Port of Importation, ſo as ſuch Sale be made within Twelve Months after ſuch Oil ſhall be imported, and by ſome Perſon duly licenſed to exerciſe the Trade or Buſineſs of an Auctioneer.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1801.