

ANNO QUADRAGESIMO TERTIO.

GEORGII III. REGIS.

CAP. CXXX.

An Act for rectifying a Miſtake in an Act of the laſt Seſſion of Parliament for better collecting the Duties on Auctioneers. [11th *Auguſt* 1803.]

WHEREAS by a Clauſe in an Act, made in the Forty-ſecond Year of the Reign of His preſent Majeſty (among other Things), for better collecting and ſecuring the Duties of Exciſe on Auctioneers it was, among other Things, enacted, that every Perſon not already licenſed according to an Act therein mentioned, who then, or at any Time or Times thereafter, did or ſhould exerciſe the Trade or Buſineſs of an Auctioneer, or Seller by Commiſſion at any Sale of any Eſtate, Goods, or Effects whatſoever by Outcry, knocking down of Hammer, by Candle, by Lot, by Parcel, or by any Mode of Sale at Auction, or whereby the higheſt Bidder was deemed to be the Purchaſer, or who ſhould act in ſuch Capacity within the Limits of the Chief Office of Exciſe in *London*, ſhould at the Time of receiving his Licence give Security by Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties in Manner following; that is to ſay, himſelf in the Sum of One hundred Pounds, and his Sureties in the Sum of Two hundred Pounds each, in the Manner in the ſaid Act directed: And whereas it was intended that every ſuch Perſon who did or ſhould exerciſe ſuch Trade or Buſineſs of an Auctioneer or Seller by Commiſſion as afore-

ſaid, or who ſhould act in ſuch Capacity within the Limits of the Chief Office of Exciſe in *London*, ſhould at the Time of receiving his Licence give Security by Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties in Manner following; that is to ſay, himſelf in the Sum of One thouſand Pounds, and his Sureties in the Sum of Two hundred Pounds each, but by Miſtake the Sum of One hundred Pounds was inſerted in the ſaid Clauſe inſtead of the Sum of One thouſand Pounds; Now therefore to remedy the ſaid Miſtake, be it 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, That, from and after the Sixteenth Day of *Auguſt* One thouſand eight hundred and three, every ſuch Perſon receiving any ſuch Licence ſhall give Security by Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties in Manner following; that is to ſay, himſelf in the Sum of One thouſand Pounds, and his Sureties in the Sum of Two hundred Pounds each, which Security the Commiſſioners of Exciſe in *England*, or any Two or more of them for the Time being, or ſuch Perſon or Perſons as the ſaid Commiſſioners of Exciſe ſhall from Time to Time appoint to deliver out the Licences by an Act made in the Nineteenth Year of the Reign of His preſent Majeſty directed, are and is hereby authorized and empowered to take, that the ſaid Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or who ſhall actin ſuch Capacity as aforeſaid, ſhall and will deliver every Account of the Sales by him made, and alſo make Payment of all and every Sum and Sums of Money ariſing or becoming due for the Auction Duty for or in reſpect of all ſuch Sales in Manner preſcribed in and by the ſaid Act of the Nineteenth Year aforeſaid, or by this or any other Act or Acts of Parliament now in force.

From *Aug* 16, 1803. Auctioneers, on receiving Licence, ſhall give Security in Manner herein mentioned.

II. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by the ſaid Act, made in the Forty-ſecond Year of the Reign of His ſaid Majeſty, among other Things for exempting from Auction Duty Eſtates and Effects therein mentioned and for better collecting and ſecuring the Duties of Exciſe therein mentioned or by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, and Methods as any Fine, Penalty, or Forfeiture may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Penalties impoſed by 42 Geo. 3. c. 93. and this Act, how to be levied and applied.

III. And be it further enacted, That this Act ſhall commence and take Effect from the Day on which the ſame ſhall receive His Majeſty's Royal Aſſent, except in ſuch Caſes in which any ſpecial Commencement is provided by this Act.

Commencement of Act.

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