ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. LXIII.

An Act to amend an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign for ſecuring the Collection of the Duties on Auctions in *Ireland*.

[18th *June* 1808.]

WHEREAS an Act was made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled, *An Act to ſecure the Collection of the Duties on Auctions in* Ireland, *and to prevent Frauds therein*; and it is expedient that the ſaid Act ſhould be amended; 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, That ſo much of the ſaid recited Act as enacts, that in all Caſes where any Goods, Wares, or Merchandize ſold by Auction, are by Law exempted from the Payment of the Duty on Auctions, the Auctions of ſuch Goods, Wares, or Merchandize ſhall in all Caſes be held, by ſome Auctioneer duly licenſed, ſhall be and the ſame is hereby repealed.

47 G. 3. ſ. 1. c. 17.

§ 20. as to Sale of Goods exempt from Duty repealed.

II. And be it further enacted, That ſo much of the ſaid recited Act as directs, that every Auctioneer who ſhall ſell by Auction any Goods diſtrained for Non-payment of Rent, ſhall deliver or cauſe to be delivered any Notice or Notices of the Day when and Place where ſuch Goods are intended to be ſold, or any Account or Accounts of the Articles and Things ſold at ſuch Sale, or of the Amount of the Sum for which ſuch Articles ſold; and as directs, that the Landlord, or other Perſon on whoſe

47 G. 3. ſ. 1. c. 17. § 21. as to Diſtreſſes for Rent repealed.

Account the Diſtreſs ſhall be made, ſhall certify the Sum due for Rent, and that ſuch Goods were really and *bonâ fide* diſtrained for ſuch Rent, and as impoſes any Penalty on ſuch Auctioneer neglecting to deliver any ſuch Notice or Account, or on any Landlord or other Perſon giving any falſe Certificate of the Particulars aforeſaid, ſhall be and the ſame is hereby repealed.

47 G. 3. ſ. 1. c. 17. § 19. (& c. 18. Schedule A. title Auctions) confining Exemption to Sale of Colonial Goods imported within 6 Months repealed.

III. And be it further enacted, That ſo much of the ſaid recited Act of the Forty-ſeventh Year aforeſaid and of an Act made in the ſaid Forty-ſeventh Year for granting to His Majeſty certain Inland Duties of Exciſe and Taxes in *Ireland*, or either of them, as enacts or provides, that no Goods imported into *Ireland* from any *Britiſh* Colony or Plantation in *America*, or from any Part of the United States of *America*, and ſold by or for the Account of the original Importer, ſhall be exempted from Payment of the Auction Duty thereon, on the Firſt Sale thereof, unleſs ſuch Firſt Sale ſhall be made within Six Calendar Months after ſuch Goods ſo imported, ſhall be and the ſame is hereby repealed.

Exemptions from Auction Duties; Goods imported on Firſt Sale.

Catt'e and Stock on Land;

Goods ſold by Order of Board of Cuſtoms, Exciſe, or Ordnance.

IV. And be it further enacted, That no Duty ſhall be charged on the Sale by Auction of any Goods, Wares, Merchandize, or Effects whatever imported into *Ireland* by way of Merchandize, and ſo ſold at the Port of Importation by or for the Account of the original Importer or Conſignee thereof, to whom the ſame were conſigned, and by whom they were entered at the Cuſtom Houſe, ſo as ſuch Sale be the Firſt Sale thereof after the Importation of the ſame; nor upon the Sale by Auction of any Cattle, Live Stock or Dead Stock, or unmanufactured Produce of Land, ſo as ſuch Sale be made for the Account of the Owner of ſuch Land, or for the Account of the Perſon occupying ſuch Land; and whilſt ſuch Cattle, Live or Dead Stock, or unmanufactured Produce continues on the Land producing the ſame; nor upon the Sale by Auction of any Goods, Wares, Merchandize, or Effects ſold by Order of the Commiſſioners of Cuſtoms and Port Duties, or by Order of the Commiſſioners of Inland Exciſe and Taxes, or by Order of the Commiſſioners of Stamp Duties, or by Order of the Board of Ordnance in *Ireland* reſpectively; any Thing in the ſaid recited Acts of the Forty-ſeventh Year aforeſaid, or either of them, to the contrary in anywiſe notwithſtanding.

Allowance of Auction Duty on Property bought in by the Owner.

V. And be it further enacted, That in all Caſes where the real Owner of any Eſtate, Goods, or Effects, put up to Sale by way of Auction in *Ireland*, ſhall become the Purchaſer by Means of his own Bidding or the Bidding of any Perſon on his Behalf or for his Uſe at ſuch Sale without Fraud or Colluſion, then and in ſuch Caſe it ſhall and may be lawful for the Examinator of Auction Duty in *Dublin*, or the Collector of Exciſe, in the Diſtrict in which ſuch Sale ſhall be held, and they are reſpectively authorized and empowered to make an Allowance to the Owner of ſuch Eſtates, Goods, or Effects, of the Duties ariſing under any Act or Acts in force in *Ireland*, upon ſuch Bidding or Sale; provided that Notice in Writing ſigned by the Owner and the Perſon intended to be the Bidder, that ſuch Bidder is appointed by or on the Behalf of ſuch Owner, to bid at the Sale for the Uſe and Behoof of ſuch Owner, ſhall have been given to the Auctioneer before ſuch Bidding, and that the Delivery of ſuch Notice ſhall be verified by the Oath of ſuch Auctioneer, as alſo the Fairneſs and Reality of the Tranſaction to the beſt of his Knowledge and Belief.

VI. And

VI. And be it further enacted, That nothing in the ſaid Act contained ſhall extend to prevent any Sheriff or Sheriffs from employing ſuch Perſon or Perſons as he or they ſhall think proper, to ſell by Auction any Eſtate, Goods, or Effects ſeized for the Benefit of any Creditor in Execution of any Judgement, although ſuch Perſon ſhall not be a licenſed Auctioneer; and that upon any Sale made by ſuch Sheriff or Sheriffs, or the Perſon employed by him or them, it ſhall not be neceſſary to give any previous Notice of ſuch Sale at the Office of Examinator of Auction Duty in *Dublin*, or at the Office of the Collector of Exciſe: Provided always, that the Sheriff or Sheriffs under whoſe Authority ſuch Sale ſhall be made ſhall be liable to and charged and chargeable with the full Auction Duty on all Goods and Effects ſold at ſuch Sale; and a Return or Account of ſuch Sale, and Payment of the Duty thereon, ſhall be made by or on the Part of the ſaid Sheriff or Sheriffs, or by the Perſon employed by him or them, in like Manner as is directed by the ſaid recited Act for ſecuring the Collection of the Duties on Auctions in *Ireland*, with reſpect to Sales by Auctioneers under that Act.

Sales on Executions may be made by Sheriffs, &c. without previous Notice of the Sale.

VII. And be it further enacted, That nothing in the ſaid recited Act for ſecuring the Collection of the Duty on Auctions contained ſhall extend or be conſtrued to extend to prevent any Perſon whatever from acting as an Auctioneer in the Sale of any Goods, Wares, Merchandize, or Effects in reſpect of the Sale whereof, or of the Purchaſe Money ariſing wherefrom, no Auction Duty is made payable under and by virtue of any Act or Acts in force in *Ireland*, or which by this Act or any Act or Acts in force in *Ireland* are exempted from the Payment of the Duty on Auctions; and that no Perſon ſo acting as Auctioneer in ſuch Sale, nor any Perſon or Perſons employed by any Sheriff or Sheriffs acting in any Sale by virtue of this Act as aforeſaid, ſhall be required to take out any Licence for ſo doing, nor ſhall any ſuch Perſon be ſubject or liable to any Penalty or Forfeiture under the ſaid recited Act for ſecuring the Collection of the Duty on Auctions in reſpect of ſuch Sale, of any ſuch Goods, Wares, Merchandize, or Effects, nor on Account of ſuch Perſons not having taken out a Licence purſuant to the Directions of the ſaid Act; any Thing in the ſaid recited Act or any other Act to the contrary notwithſtanding.

No Perſon ſelling Goods exempt from Auction Duty liable to any Penalty for not being licenſed, &c.

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