

ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. C.

An Act to amend the ſeveral Acts for ſecuring the Collection of the Duties on Auctions in *Ireland*.

[15th *June* 1809.]

WHEREAS by an Act made in the laſt Seſſion of Parliament, intituled, *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, it is among other Things provided and enacted, that upon any Sale by Auction of any Eſtate, Goods, or Effects, ſeized for the Benefit of any Creditor in Execution of any Judgement by any Sheriff or Sheriffs, or Perſon employed by him or them, the Sheriff or Sheriffs, under whoſe Authority ſuch Sale ſhall be made, ſhall be liable to and ſhall be charged and chargeable with the full Auction Duty on all Goods and Effects ſold at ſuch Sale, and that a Return or Account of ſuch Sale, and Payment of the Duty thereon, ſhall be made by or on the Part of ſuch Sheriff: And whereas it is expedient that no Auction Duty ſhould be paid on ſuch Sales; 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 from and after the Expiration of Ten Days after the paſſing of this Act, in caſe the Sheriff under whoſe Authority any ſuch Sale ſhall be made, or his Under Sheriff, ſhall certify at the Foot of the Return or Account of ſuch Sale, that all the Eſtate, Goods, and Effects, in ſuch Account ſpecified, were really the Property of

48 G. 3. c. 63.

Sale by Auction of Eſtates or Effects taken in Execution not to be chargeable with Duty,

the Return herein ſpecified being made by the Sheriff.

of the Perſon againſt whom ſuch Judgement was had and obtained, and that the ſame and every Part thereof were actually ſeized in Execution of the ſame Judgement, in Manner directed and contained in an Act 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*, ſuch Certificate ſhall be a ſufficient Authority to the Examinator of Auction Duty in *Dublin*, or to the Collector of Exciſe of the Diſtrict, as the Caſe may be, to diſcharge the ſaid Sheriff from all Duty on the Sale of ſuch Goods by Auction without any Payment of any ſuch Duty, any Thing in the ſaid recited Act of the laſt Seſſion of Parliament to the contrary in anywiſe notwithſtanding.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1809.