ANNO QUINQUAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LIII.

An Act for extending the Time in which Coffee of the *Britiſh* Plantations may be ſold by Auction without Payment of the Duty on Auctions; and for making an Allowance of ſuch Duty on Coffee ſold for which the ſaid Duty has not been paid.

[5th *May* 1812.]

WHEREAS by an Act made in the Forty-ſecond Year of the Reign of His preſent Majeſty King *George* the Third, among other Things, for exempting from the Auction Duty Eſtates and Effects bought in for the Owner, and Goods imported in any *Britiſh* Ship from any *Britiſh* Colony in *America*, or from any Part of the *United States*, it is among other Things enacted, that all Goods, Wares, Merchandize, and Effects imported in any *Britiſh* Ship or Veſſel from any *Britiſh* Colony or Settlement in *America*, ſhall and may be ſold by Auction free of the Duty impoſed by Law on Goods and Effects ſold by Auction, ſubject to a Proviſo, that nothing in the ſaid Act contained ſhould extend or be deemed or conſtrued to extend to authorize the Sale of any ſuch Goods or Effects free of the ſaid Duty, unleſs ſuch Sale ſhould be made within Twelve Months next after the Time when ſuch Goods or Effects ſhould have been ſo imported: And whereas it is expedient to allow a further Time for the Sale of ſuch Coffee as is herein-after mentioned, free of the ſaid Duty: 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 paſſing of this Act, all Coffee ſo imported as aforeſaid ſhall and may be ſold by Auction free of the Duty impoſed by Law on Goods and Effects ſold by Auction, at any Time whilſt the ſame ſhall be and remain lodged in any Warehouſe or

42 G. 3. c. 93.

Coffee imported from the Britiſh Colonies may be ſold by Auction free

from Duty while remaining in Warehouſe under 43G.3.c.132. &c.

or Warehouſes under or by virtue of an Act made in the Forty-third Year of the Reign of His ſaid Majeſty, intituled *An Act for permitting certain Goods imported into* Great Britain, *to be ſecured in Warehouſes without Payment of Duty*, or any other Act or Acts of Parliament relating to the warehouſing of Goods without Payment of the Duties; any Thing in the ſaid Proviſo contained to the contrary in anywiſe notwithſtanding.

Auction Duty to be allowed Auctioneers for Coffee ſold by Auction on or ſince Jan. 29, 1812, while remaining in Warehouſe.

II. And be it further enacted, That an Allowance of the Auction Duty ſhall be made to the Auctioneers for and in reſpect of all Coffee imported in any *Britiſh* Ship or Veſſel from any *Britiſh* Colony or Settlement in *America*, and ſold by Auction on or ſince the Twenty-ninth Day of *January* One thouſand eight hundred and twelve, whilſt the ſame was and remained lodged in any Warehouſe or Warehouſes according to the Directions of the ſaid Act made in the Forty-third Year aforeſaid, or of any other Act or Acts of Parliament relating to the warehouſing of Goods without Payment of the Duties, and for and in reſpect whereof the ſaid Duty ſhall not have been actually paid before the paſſing of this Act; any Thing in any former Act or Acts of Parliament to the contrary thereof in anywiſe notwithſtanding.

Such Allowance to be claimed within Two Months.

III. Provided always nevertheleſs, That no Auctioneer ſhall have or be entitled to any ſuch Allowance for or in reſpect of any ſuch Coffee ſold within the Limits of the Chief Office of Exciſe in *London*, unleſs ſuch Auctioneer by whom ſuch Coffee ſhall have been ſold ſhall, within Two Months next after the paſſing of this Act, deliver at the Chief Office of Exciſe in *London*, to the Perſon or Perſons appointed by the Commiſſioners of Exciſe to receive the ſame, an exact and particular Account in Writing of the total Amount of the Money bid at the Sale at which ſuch Coffee ſhall have been ſo ſold, and of the ſeveral Articles, Lots, or Parcels which ſhall have been there ſold, and the Price of each and every ſuch Article, Lot, or Parcel; nor unleſs ſuch Auctioneer, or the Perſon who acted as his Clerk at ſuch Sale, if any, ſhall at the Time of the Delivery of ſuch Account make Oath to the Truth of each and every ſuch Account, before the Commiſſioners of Exciſe, or One of them, or before ſuch Perſon as the ſaid Commiſſioners of Exciſe ſhould appoint to receive the ſame; nor ſhall any Auctioneer have or be entitled to any ſuch Allowance for or in reſpect of any ſuch Coffee ſold in any Part of *Great Britain* not within the Limits of the ſaid Chief Office, unleſs ſuch Auctioneer by whom ſuch Coffee ſhall have been ſold ſhall, within ſuch Two Months, deliver to the Collector of Exciſe within whoſe Collection ſuch Coffee ſhall have been ſo ſold, an exact and particular Account in Writing of the total Amount of the Money bid at the Sale at which ſuch Coffee ſhall have been ſo ſold, and of the ſeveral Articles, Lots, or Parcels which ſhall have been there ſold, and the Price of each and every ſuch Article, Lot, or Parcel; nor unleſs ſuch Auctioneer, or the Perſon who acted as his Clerk at ſuch Sale, if any, ſhall at the Time of the Delivery of ſuch Account make Oath to the Truth of each and every ſuch Account before ſuch Collector of Exciſe; any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

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