

ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. LXXXII.

An Act to grant to His Majesty Duties upon Auctions in *Ireland*, in lieu of former Duties thereon, and to provide for the regulating and securing the Collection of the said Duties, and to prevent Frauds therein. [1st *July* 1814.]

Most Gracious Sovereign,

WE Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Public Expences in *Ireland*, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned; and do most humbly beseech Your Majesty that it may be enacted; and 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 Commencement of this Act there shall be granted, raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon and in respect of the several Articles and Things mentioned, set forth, and expressed in the Schedule hereunto annexed, the several Sums of Money and Duties as they are respectively described and set forth in the said Schedule; and the said Schedule and all the Exceptions, Exemptions, and Regulations therein contained shall be deemed and taken to be Part of this Act to all Intents and Purposes; and the said several Duties shall be in lieu and full Satisfaction of all Duties granted on Auctions in *Ireland* by any former Act or Acts of Parliament.

The Duties specified in Schedule annexed, shall be levied.

Auction Duties granted by 47 G. 3. c 18. to ceale.

II. And be it further enacted, That from and after the Commencement of this Act the ſeveral Duties granted on Auctions in *Ireland*, by an Act made in the Parliament of the ſaid United Kingdom, in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof, in lieu of former Duties of Exciſe, Taxes and Drawbacks*, and alſo all Exemptions of the ſaid Duties granted or allowed by the ſaid recited Act, ſhall ceaſe and determine, and be no longer paid, granted, or allowed, ſave as in this Act is hereafter provided.

47 G. 3. c. 17. 48 G. 3. c 63. and 49 G 3. c. 100. and ſo much of 49 G. 3. c. 75. 52 G. 3. c. 97. as relates to Auctions, repealed, except as to Arrears.

III. And whereas the Laws now in force for ſecuring the Collection of the Duties on Auctions in *Ireland* have been found inſufficient for the Purpoſe, and it is expedient that the ſame ſhould ceaſe and be repealed, and that one new Law, with ſuch Proviſions as may be neceſſary, ſhould be enacted; be it therefore enacted, That Three ſeveral Acts, one 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 one other Act made in the Forty-eighth Year of His ſaid Majeſty's Reign, to amend the ſaid recited Act of the Forty-ſeventh Year of His preſent Majeſty's Reign; and one other Act made in the Forty-ninth Year of His ſaid Majeſty's Reign, intituled *An Act to amend the ſeveral Acts for ſecuring the Collection of the Duties on Auctions in* Ireland; and alſo ſo much of Two ſeveral Acts, one made in the Forty-ninth Year of His ſaid Majeſty's Reign, intituled *An Act to provide for the better Collection of the Duties and Taxes on Carriages, Servants, Horſes, and Dogs in* Ireland, and the other made in the Fifty-ſecond Year of His ſaid Majeſty's Reign, intituled *An Act to amend ſeveral Acts relating to the Revenue of Inland Exciſe and Taxes in* Ireland, as relates or relate to the collecting and ſecuring the Duties payable upon Auctions in *Ireland*, and to any Exemptions from the ſame, ſhall from and after the Commencement of this Act ceaſe and determine, and the ſame are hereby repealed, ſave ſo far as the ſame or any of them repeal or repeals any former Act or Acts of Parliament relating to Auctions, or to any Exemptions therefrom, or to any Charge, Matter, or Thing therein relating to Auctions: Provided always, that nothing herein contained ſhall extend or be conſtrued to extend to affect or take away any of the Regulations or Proviſions, Powers or Authorities contained in any Act or Acts in force on or before the Commencement of this Act for the proſecuting, ſuing for, recovering, levying, or collecting any Duties on Auctions, or any Arrears of ſuch Duties, or any Fine, Penalty, or Forfeiture relating to Auctions, or for allowing any Exemptions from ſuch Duties which ſhall or may be incurred or become due on or before the Commencement of this Act; and that all and every ſuch Regulations and Proviſions, Powers and Authorities ſhall be and remain in full Force and Effect for the levying and collecting the ſaid Duties and Arrears of the ſaid Duties, Fines, Penalties, or Forfeitures, and for allowing the ſaid Exemptions, as if this Act had not been made.

Duties to be carried to the Conſolidated Fund.

IV. And be it further enacted, That all Monies ariſing from the Duties by this Act granted, the neceſſary Charges for collecting and paying the ſame being deducted, ſhall be carried to the Conſolidated Fund of *Ireland*.

V. And

Auctioneers to take out Licence.

V. And for the better ſecuring the Payment of the Duties on Auctions in *Ireland*, be it enacted, That no Perſon whatever, who at any Time after the Commencement of this Act ſhall exerciſe the Trade or Buſineſs of an Auctioneer or Seller by Commiſſion at any Sale of any Eſtate, Goods, Chattels, or Effects whatſoever, by Outcry, knocking down of Hammer, by Candle, by Lot, by Parcel, or by any other Mode of Sale at Auction, or whereby the higheſt Bidder is deemed to be the Purchaſer, or who ſhall act in ſuch Capacity, ſhall vend or ſell, or put up to ſale any Eſtate, Goods, Chattels, or Effects whatſoever by Public Sale or otherwiſe by way of Auction as aforeſaid in any Manner whatſoever in *Ireland* (except only in the Caſes in the ſaid Schedule to this Act annexed particularly ſpecified and mentioned), without firſt taking out a Licence to ſell by Auction from the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any one of them, or from ſome Perſon or Perſons appointed by the ſaid Commiſſioners, or any Three of them, for that Purpoſe; and every ſuch Licence ſhall be duly ſtamped according to Law, and ſhall be of force until the Twenty-fifth Day of *March* next after the Time of the granting thereof and no longer; and if any Perſon ſhall exerciſe the ſaid Trade or Buſineſs of an Auctioneer, or act in ſuch Capacity in *Ireland*, without having ſuch Licence in force, ſuch Perſon ſhall forfeit for every ſuch Offence the Sum of Fifty Pounds. Penalty, 50l.

Licence to be renewed Annually.

VI. And be it further enacted, That every ſuch Licence ſhall be renewed annually Ten Days at leaſt before the Expiration thereof; and if any Auctioneer having had or who ſhall have any ſuch Licence, and continue to carry on the Trade or Buſineſs of an Auctioneer in the Year next enſuing the Expiration of ſuch Licence, and ſhall have omitted to renew the ſame within the Time aforeſaid, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds. Penalty, 20l.

Security by Bond to be given before obtaining Licence,

VII. And be it further enacted, That every Perſon in *Ireland*, who at any Time after the Commencement of this Act ſhall exerciſe the Trade and Buſineſs of an Auctioneer or Seller by Commiſſion, or who ſhall act in ſuch Capacity, ſhall, previous to receiving his Licence, give Security by Bond to His Majeſty, His Heirs and Succeſſors, with Two ſufficient Sureties, which Bond any Perſon authorized to grant ſuch Licences is hereby authorized and empowered to take in Manner following; (that is to ſay), every Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or act in ſuch Capacity within every Part of the Diſtrict of the Metropolis of *Dublin*, or within Six Miles of the Caſtle of *Dublin*, or within the City of *Cork*, or the City of *Waterford*, or the City of *Limerick*, including all Places ſurrounded by the ſaid Cities reſpectively, and that Part of the City of *Limerick* called *Saint Francis's Abbey*, and within the Reſt of the reſpective Counties of the ſaid Cities, and in the Town of *Belfaſt*, ſhall give ſuch Security by Bond, himſelf in the Sum of Five hundred Pounds, and Two Sureties in the Sum of One hundred Pounds each; and every Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or act in ſuch Capacity in any other Part of *Ireland*, ſhall give ſuch Security by Bond, himſelf in the Sum of Two hundred and fifty Pounds, and Two Sureties in the Sum of Fifty Pounds each, the Condition of which Bonds reſpectively ſhall be, that the ſaid Perſon who ſhall exerciſe ſuch Trade or Buſineſs, or who ſhall act in ſuch Capacity as aforeſaid, ſhall and will make and deliver, or cauſe to be made and delivered, all and every ſuch Catalogue, for Dublin, &c. for other Parts.

Declaration, and Account (as the Caſe may be), of all and every Sale and Sales by him held or intended to be held, as he ſhall be by Law required to make and deliver, and alſo ſhall and will make Payment of all and every Sum or Sums of Money ariſing or becoming due to His Majeſty, His Heirs or Succeſſors for the Auction Duty, for or in reſpect of all and every ſuch Sale and Sales, at ſuch Time or Times as the ſame ſhall by Law be payable; and alſo ſhall and will comply with all Rules and Regulations reſpecting the Sale or putting up to ſale of any Goods, Wares, or Merchandize to be ſold or put up to ſale by him in Manner preſcribed by this Act, or any other Act hereafter to be in force for ſecuring the Collection of the ſaid Duties.

Licence to be produced when required, on Penalty of 50l.

VIII. And be it further enacted, That if any Perſon ſelling by Auction, and who by this Act is required to take out a Licence to ſell by Auction, ſhall not at the Time of any ſuch Sale by Auction, on Demand of any Officer of Inland Exciſe and Taxes, or of any Officer of Cuſtoms and Port Duties in *Ireland*, produce and ſhew to ſuch Officer a Licence to ſuch Perſon to ſell by Auction in force, ſuch Perſon ſo ſelling ſhall for every ſuch Default forfeit the Sum of Fifty Pounds, and it ſhall be lawful for any Peace Officer, at the Requeſt of any ſuch Officer of Inland Exciſe and Taxes, or Officer of Cuſtoms and Port Duties, to take ſuch Perſon ſo ſelling by Auction and not producing ſuch Licence, into Cuſtody, and to bring him before a Juſtice of the Peace, who upon Proof of the Fact ſhall commit ſuch Perſon to the Houſe of Correction or other Gaol for any Time not exceeding One Calendar Month.

Penalty for forging or uſing a forged Licence.

IX. And be it further enacted, That if any Perſon ſhall forge, alter, or counterfeit, or ſhall cauſe to be forged, altered, or counterfeited any Licence to ſell by Auction, or ſhall produce or make uſe of, or cauſe to be produced or made uſe of as a true Licence to ſell by Auction any ſuch forged, altered, or counterfeited Licence or any Paper purporting to be a Licence in force to ſell by Auction, and not being ſuch Licence in force, ſuch Perſon ſhall forfeit the Sum of Fifty Pounds.

Stamp Duty to regulate the Places of Sale under ſuch Licence.

X. And be it further enacted, That any Licence to ſell by Auction the Stamp Duty whereon ſhall be of the higheſt Amount payable by Law on any ſuch Licence, ſhall authorize the Perſon or Perſons licenſed thereby to ſell by Auction in any Part of *Ireland* whatever, without any further or other Licence; and any Licence to ſell by Auction the Stamp Duty whereon ſhall be of leſs Amount than aforeſaid ſhall authorize the Perſon licenſed thereby to ſell by Auction in any Part of *Ireland*, ſave and except ſuch Parts or Places, the Duty payable on any Licence to ſell by Auction wherein ſhall be of higher Amount.

Auctioneer, whether alone or in Partnerſhip, to take out a Licence.

XI. And be it further enacted, That every Perſon carrying on the Trade or Buſineſs of an Auctioneer, whether alone or in Partnerſhip with any other Perſon or Perſons, ſhall be obliged to take out ſuch Licence.

Duties to be a Charge on the Auctioneer.

XII. And be it further enacted, That the Rates and Duties by Law charged on Auctions ſhall be and they are hereby declared to be a Charge upon every Auctioneer or Seller by Commiſſion, immediately from and after the knocking down of the Hammer or other cloſing of the Bidding on every Article at every Sale by way of Auction, and that the Rates and

Duties ſo charged ſhall be paid by every ſuch Auctioneer or Seller by Commiſſion in Manner and at the Times herein-after mentioned; and it ſhall be lawful for every ſuch Auctioneer or Seller by Commiſſion, and he is hereby authorized and required to retain the Amount of all ſuch Rates and Duties out of the Produce of the Eſtate, Goods, Chattels or Effects on the Sale of which ſuch Rates and Duties ſhall become due and payable, or out of any Depoſit made at any ſuch Sale or Sales on account of the Purchaſe Money for ſuch Eſtate, Goods, Chattels, or Effects reſpectively; or it ſhall and may be lawful for ſuch Auctioneer or Seller by Commiſſion, to recover the Amount of ſuch Duty by Action of Debt or on the Caſe againſt the Perſon or Perſons by whom ſuch Auctioneer or Seller by Commiſſion was employed, or on whoſe Account ſuch Eſtate, Goods, Chattels or Effects ſhall have been ſold.

Auctioneer to retain the Amount of the Duty.

XIII. And be it further enacted, That every Perſon who ſhall exerciſe the Trade or Buſineſs of an Auctioneer within the Diſtrict of the Exciſe Office of *Dublin* ſhall, before the Commencement of any Sale by way of Auction, deliver or cauſe to be delivered at the Office of the Examinator of Auction Duties in *Dublin*, and alſo at the Office of the Collector of Exciſe of the ſaid Diſtrict, a written or printed Catalogue, ſigned by ſuch Auctioneer, or by his known Clerk on his Behalf, in which Catalogue ſhall be particularly expreſſed and ſet forth the particular Place where, and the Day and Hour when ſuch Auction is to begin, and every Article, Lot, Parcel, and Thing intended to be ſold at ſuch Auction; and every Perſon who ſhall exerciſe the Trade or Buſineſs of an Auctioneer in any other Part of *Ireland* than the Diſtrict of the Exciſe Office of *Dublin*, ſhall, before the Commencement of any Sale by way of Auction, deliver or cauſe to be delivered at the Office of the Collector of Exciſe of the Diſtrict in which ſuch Sale is intended to be had, a written or printed Catalogue ſigned by ſuch Auctioneer, or by his known Clerk on his Behalf, in which Catalogue ſhall be particularly expreſſed and ſet forth the particular Place where and the Day and Hour when ſuch Auction is to begin, and every Article, Lot, Parcel, and Thing intended to be ſold at ſuch Auction; and if any Auctioneer ſhall ſell or put up to ſale any Eſtate, Goods, Chattels, or Effects, by way of Auction, without delivering or cauſing to be delivered any of the Catalogues herein-before required to be delivered, or ſhall at any ſuch Sale ſell or put up to ſale any Eſtate, Goods, Chattels, or Effects not particularly expreſſed or ſet forth in ſuch Catalogue, every ſuch Auctioneer ſhall, for every ſuch Offence, forfeit the Sum of Fifty Pounds.

A Catalogue and Notice of the Auction to be given to the proper Officer.

Penalty, 50l.

XIV. And be it further enacted, That in every Caſe where a Sale ſhall not take place or be opened or begun on the Day ſpecified in any Catalogue delivered by any Auctioneer in purſuance of this Act, every Auctioneer who ſhall have delivered or cauſed to be delivered any ſuch Catalogue for a Sale by Auction, within the Diſtrict of the Exciſe Office of *Dublin*, ſhall within Twenty-eight Days after the Day ſpecified in ſuch Catalogue as the particular Day when ſuch Sale by Auction was to begin, deliver or cauſe to be delivered at the Office of the Examinator of Auction Duty in *Dublin*, and alſo at the Office of the Collector of Exciſe of the ſaid Diſtrict, a Declaration in Writing or in Print, ſigned by ſuch Auctioneer, or by his known Clerk on his Behalf, ſetting forth, that no Sale whatever by way of Auction took place, or was any Way opened

Where Sale does not take place, Notice to be given, and Declaration made:

or begun under ſuch Catalogue, and ſuch Auctioneer or his known Clerk ſhall make Oath to the Truth of ſuch Declaration before the ſaid Examinator of Auction Duty or Collector, which Oath ſuch Officers are hereby reſpectively authorized, empowered and required to adminiſter without Fee or Reward; and that every Auctioneer who ſhall have delivered or cauſed to have been delivered any Catalogue in any other Part of *Ireland*, ſhall within Twenty-eight Days after the Day ſpecified in ſuch Catalogue as the particular Day when ſuch Sale by Auction was to begin, deliver or cauſe to be delivered at the Office of Exciſe of the Diſtrict in which ſuch Sale had been or was intended to be held, a like Declaration in Writing or in Print, ſigned as aforeſaid, that no Sale whatever by way of Auction took place, or was any way opened or begun under ſuch Catalogue, in like Manner as is herein-before required with reſpect to Perſons ſelling by Auction within the Diſtrict of the Exciſe Office of *Dublin*, to be verified on Oath by the ſaid Auctioneer, or his known Clerk, before the Collector of Exciſe, or before any Sub-Commiſſioner of Inland Exciſe and Taxes for the Diſtrict in which ſuch Sale had been or was intended to be held; which Oath ſuch Collector or Sub-Commiſſioner reſpectively is hereby authorized to adminiſter; and every Auctioneer who ſhall neglect to make and deliver or cauſe to be made and delivered ſuch Declaration verified by Affidavit as aforeſaid, ſhall forfeit for every ſuch Offence the Sum of Fifty Pounds.

Auctioneer neglecting, to forfeit 50l.

Auctioneer to deliver an Account of the Sale at the Auction on Oath.

XV. And be it enacted, That every Auctioneer ſelling by Auction within the Diſtrict of the Exciſe Office of *Dublin*, ſhall and he is hereby required, within Twenty-eight Days after the Commencement of any Sale by way of Auction, to deliver or cauſe to be delivered at the Office of the Examinator of Auction Duty in *Dublin*, and alſo at the Office of the Collector of Exciſe of the ſaid Diſtrict, an exact, true and particular Account in Writing of the ſeveral Articles, Lots or Parcels contained in the Catalogue ſo as aforeſaid delivered, ſpecifying in the ſaid Account which of the ſaid Articles, Lots or Parcels ſhall have been there ſold, and the Price of every ſuch Article, Lot or Parcel, and the total Amount of the Purchaſe Money of each Sale, and alſo ſpecifying which of the ſaid Articles, Lots or Parcels ſhall not have been then ſold; and every ſuch Auctioneer or his known Clerk, ſhall at the ſame Time make Oath to the Truth of ſuch Account before the Examinator of Auction Duty in *Dublin*, which Oath ſuch Officer is hereby authorized, empowered and required to adminiſter, without Fee or Reward; and if any Article, Lot, or Parcel returned in ſuch Account as not having been ſold, ſhall really have been ſold at the Time of ſuch Account being delivered, every ſuch Auctioneer ſhall for every ſuch Article, Lot or Parcel, forfeit the Sum of One hundred Pounds; and every Auctioneer ſelling by Auction, in any other Part of *Ireland*, ſhall and he is hereby required in like Manner, within Twenty-eight Days after the Commencement of any Sale by way of Auction by him held, to deliver to the Collector of Exciſe of the Diſtrict in which ſuch Sale ſhall be held, an exact, true and particular Account in Writing of the ſeveral Articles, Lots or Parcels contained in the Catalogue ſo as aforeſaid delivered, ſpecifying in the ſaid Account, which of the ſaid Articles, Lots or Parcels ſhall have been there ſold, and the Price of every ſuch Article, Lot, and Parcel, and the total Amount of the Purchaſe Money of each Sale, and alſo ſpecifying which of the ſaid Articles, Lots, or Parcels ſhall not have been then ſold; and every ſuch Auctioneer,

Penalty for improper Returns.

or

or his known Clerk, ſhall make Oath to the Truth of every ſuch laſt-mentioned Account before the ſaid Collector of Exciſe, or before any Sub-Commiſſioner of Inland Exciſe and Taxes for ſuch Diſtrict, which Oath ſuch Collector or Sub-Commiſſioner is hereby reſpectively authorized, empowered, and required to adminiſter without Fee or Reward; and if any Article, Lot, or Parcel returned in ſuch Account as not having been ſold ſhall have really been ſold at the Time of ſuch Account being delivered, every Auctioneer ſhall for every ſuch Article, Lot, or Parcel, forfeit the Sum of One hundred Pounds; and any Auctioneer, who ſhall neglect or omit to deliver ſuch reſpective Accounts at the reſpective Times and Places, and to the Perſons, and verified in Manner herein-before preſcribed, ſhall for every ſuch Neglect or Omiſſion, forfeit the Sum of One hundred Pounds.

Duty to be paid on delivering in Account of Sale.

XVI. And be it further enacted, That every Auctioneer ſhall be charged and chargeable with, and ſhall pay the Auction Duty payable to His Majeſty, His Heirs or Succeſſors, on every Sale, at the Time when every ſuch Account of ſuch Sale, and the Money produced thereby, ſhall have been or ought to have been delivered, upon Pain of forfeiting the Sum of Twenty Pounds for Default of Payment at the Time aforeſaid, together with a Sum equal to Double the Duty chargeable on ſuch Sale.

In Informations, Proof ſhall lie on the Auctioneer.

XVII. And be it further enacted, That if upon the Trial of any Information againſt any Auctioneer for any Offence againſt this Act, any Queſtion ſhall ariſe, whether any Sale by Auction, or whether any Article, Lot, or Parcel ſold at any Sale, and for and in reſpect of which ſuch Information ſhall be filed, was exempt from the Auction Duty, the Proof that ſuch Sale, or that ſuch Article, Lot, or Parcel (as the Caſe may be), was exempt from the Auction Duty, and of the Circumſtances of ſuch Exemption, ſhall lie on every ſuch Auctioneer, and not on the Officer proſecuting ſuch Information.

Where Goods are ſold by Sample, the Auctioneer not knowing the Quantity, the Proprietor ſhall deliver in an Account thereof, on Penalty of 100l.

XVIII. And be it further enacted, That where any Goods, Chattels, or Effects, ſold by Auction, ſhall have been ſold by Sample or otherwiſe, ſo that the Auctioneer cannot aſcertain the Quantity actually ſold, and where ſuch Sale ſhall have taken Place within the Diſtrict of the Exciſe Office of *Dublin*, the Proprietor of ſuch Goods, or ſome Agent or Perſon authorized on his Behalf, ſhall, within Twenty-one Days after the Commencement of ſuch Sale, deliver to the Examinator of the Auction Duty in *Dublin*, and alſo to the Collector of Exciſe for the ſaid Diſtrict, upon Oath of ſuch Proprietor or Agent, which Oath may be adminiſtered by ſuch Officers reſpectively, an exact Account of the Quantity of ſuch Goods, and the Sum of Money produced by the Sale thereof; and where ſuch Sale ſhall have taken place in any other Part of *Ireland*, ſuch Proprietor or his Agent ſhall, within the ſaid Space of Twenty-one Days, deliver a like Account to the Collector of the Diſtrict in which ſuch Sale ſhall have taken place, upon Oath of ſuch Proprietor or Agent, which Oath may be adminiſtered by ſuch Collector; and ſuch Proprietor or his Agent ſhall alſo in all Caſes, within the ſaid Space of Twenty-one Days after the Commencement of ſuch Sale, furniſh the Auctioneer with a true Copy of ſuch Account; and if ſuch Proprietor or his Agent ſhall neglect to deliver ſuch Account, or Copies thereof, to the Officers herein-before

mentioned, and to the Auctioneer, in Manner aforeſaid, within the ſaid Space of Twenty-one Days, every ſuch Proprietor or his Agent ſo neglecting ſhall forfeit the Sum of One hundred Pounds for every ſuch Offence.

Errors in charging the Duty to be rectified.

XIX. And be it further enacted, That in caſe any Error ſhall be diſcovered in any Charge of Duty againſt any Auctioneer, by charging ſuch Auctioneer with a greater Amount of Duty than ought to have been charged againſt ſuch Auctioneer, it ſhall and may be lawful for him to make his Complaint within Six Calendar Months next after the Error ſhall have been diſcovered, before the ſaid Commiſſioners of Inland Exciſe and Taxes, who are hereby authorized and required to hear and determine ſuch Complaint, and upon Proof thereof to relieve the Party ſo complaining of ſo much of the Duty as ſhall appear to have been overcharged; and if ſuch Duty ſhall have been paid, it ſhall and may be lawful for the ſaid Commiſſioners to repay the ſame; and in caſe it ſhall be diſcovered that any Error has been committed by charging any Auctioneer with a leſs Amount of Duty than ought to have been charged, it ſhall and may be lawful for the Examinator of the Auction Duty, and he is hereby required to rectify the ſame as ſpeedily as may be convenient, and to report the ſame to the ſaid Commiſſioners of Inland Exciſe and Taxes, who are hereby required to give Notice to ſuch Auctioneer of the Amount of the Deficiency of the Duty in conſequence of ſuch Error, and if ſuch Auctioneer ſhall not, within One Month after ſuch Notice, ſhew ſufficient Cauſe to ſuch Commiſſioners of Inland Exciſe and Taxes why he ſhould not be charged with and pay ſuch Deficiency, it ſhall and may be lawful for the ſaid Commiſſioners to order a Return to be made by the ſaid Examinator of the Auction Duty to the Office of the Collector of Exciſe of the Diſtrict in which the erroneous Charge was returned, and the Duty ſpecified in the Return of ſuch Examinator ſhall be a Surcharge on ſuch Auctioneer; and if ſuch Auctioneer ſhall not on Demand, or within Ten Days next after, pay the full Amount of ſuch Duties ſo ſurcharged, ſuch Auctioneer ſhall forfeit the Sum of Ten Pounds, together with a Sum equal to Double the Amount of the Duty which ſhall be ſo ſurcharged: Provided, that no ſuch Return ſhall be a Surcharge on any Auctioneer unleſs it ſhall have been made, and the Amount demanded, within Six Months after the Diſcovery of the Error.

Relief to the Party paying the Duty in caſe Title cannot be made out to the Eſtate or Effects ſold.

XX. And be it further enacted, That if any Sale by Auction of any Eſtate, Goods, Chattels, or Effects ſhall be rendered void by reaſon that the Perſon for whoſe Benefit the ſame was ſold had no Title to the ſame, or no Right to diſpoſe thereof, then and in every ſuch Caſe it ſhall and may be lawful for the Auctioneer chargeable with, or who ſhall have paid the Duty on the Things ſo ſold, or for the Perſon for whoſe Benefit the ſame was ſold, in caſe ſuch Sale was held in the Diſtrict of the Exciſe Office of *Dublin*, to lay a Complaint before the Commiſſioners of Inland Exciſe and Taxes in *Ireland*; and the ſaid Commiſſioners, or any Three of them, upon ſuch Complaint to them made by or on Behalf of ſuch Auctioneer, or by or on Behalf of the Perſon for whoſe Benefit the ſame was ſold, ſhall and they are hereby authorized and required to hear and determine upon Oath all ſuch Complaints, and examine the Witneſſes produced before them by the Parties, and thereupon or upon other due Proof to relieve the Party ſo complaining, and thereupon to repay the Duty in caſe the ſame ſhall have been paid in reſpect of the Eſtate,

Goods, Chattels, or Effects, the Sale of which ſhall be rendered void; and in caſe ſuch Sale was held in any other Part of *Ireland*, then ſuch Complaint ſhall and may be laid before the Sub-commiſſioners of Inland Exciſe and Taxes in and for the Diſtrict in which ſuch Sale was held, who ſhall and may and they are hereby authorized to hear and determine the ſame upon Oath, and to examine Witneſſes, and thereupon and upon other due Proof to report to the Commiſſioners of Inland Exciſe and Taxes whether ſuch Sub-Commiſſioners are of Opinion that the Party complaining ought to be relieved or not; and it ſhall be lawful for the ſaid Commiſſioners to make ſuch Order for relieving ſuch Party and repaying the Duty as to them ſhall ſeem fit, and ſuch Duty ſhall be repaid upon the Order of the ſaid Commiſſioners, or any Three of them accordingly.

Limitation of Time for making Complaint.

XXI. Provided always, and be it enacted, That ſuch Complaint ſhall be made within Twelve Calendar Months after ſuch Sale, if the Sale ſhall be rendered void as aforeſaid within that Time; or if the Sale ſhall not be rendered void as aforeſaid within that Time, then ſuch Complaint ſhall be made within Three Months after the Diſcovery of the Perſon for whoſe Benefit any ſuch Eſtate, Goods, Chattels or Effects was or were ſold, having no Title to the ſame, or no Right to diſpoſe thereof; and no ſuch Complaint ſhall be made, or any Relief given thereupon, unleſs ſuch Complaint ſhall have been made within the Time herein-before in that Behalf preſcribed, nor in any Caſe after the Expiration of Three Years.

When the Owner becomes the Purchaſer at any Sale, an Allowance of the Duty to be made.

XXII. And be it further enacted, That in all Caſes where the real Owner of any Eſtate, Goods, Chattels 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 every 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 Eſtate, Goods, Chattels, 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 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.

Notice to be given of the Sale of Goods diſtrained for Rent.

XXIII. And be it further enacted, That every Auctioneer who ſhall ſell by Auction any Goods diſtrained for Non-payment of Rent, ſhall, Two Days previous to the Sale of ſuch Goods, in caſe ſuch Goods ſhall have been diſtrained within the Diſtrict of the Exciſe Office of *Dublin*, deliver to the Examinator of Auction Duty in *Dublin*, and alſo to the Collector of Exciſe of the ſaid Diſtrict, a Notice in Writing, ſpecifying the particular Day when and Place where ſuch Goods are intended to be ſold; and ſhall alſo, within Twenty-eight Days after the Day ſpecified for ſuch Sale to commence, deliver or cauſe to be delivered at the Office of the ſaid

Examinator, and alſo at the Office of the ſaid Collector of Exciſe, an exact and true Account of every Article or Thing ſold at ſuch Sale, with the Amount of the whole Sum for which ſuch Articles ſold; and in caſe ſuch Goods ſhall have been diſtrained in any other Part of *Ireland*, then ſuch Auctioneer ſhall deliver a like Notice and Account reſpectively, within the reſpective Times aforeſaid, to the Collector of Exciſe of the Diſtrict within which ſuch Goods ſhall have been diſtrained, and the Landlord or other Perſon on whoſe Account the Diſtreſs ſhall be made ſhall, at the Foot of every ſuch Account, certify the exact Sum due for the Rent in reſpect of which ſuch Goods ſhall have been diſtrained, and that ſuch Goods were really and *bonâ fide* diſtrained for ſuch Rent; and if any ſuch Auctioneer ſhall neglect to deliver any ſuch Notice or Account in Manner and to the reſpective Officers herein directed, ſuch Auctioneer ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds; and if any Landlord or other Perſon ſhall give any falſe Certificate of any of the Particulars aforeſaid, contrary to the true Intent and Meaning of this Act, then and in every ſuch Caſe every ſuch Landlord or Perſon ſo offending ſhall forfeit the Sum of Twenty Pounds.

Penalty, 20l.

Proceedings to be had, in Sale of Eſtates and Effects taken in Execution, to diſcharge Auctioneer of Duty.

XXIV. And be it further enacted, That every Auctioneer who ſhall ſell by Auction any Eſtate, Goods, Chattels, or Effects ſeized for the Benefit of any Creditor by or under the Authority of any Sheriff in Execution of any Judgement, ſhall ſpecify in the Accounts to be by him delivered under the Direction of this Act, the particular Eſtate, Goods, Chattels, and Effects ſold, and alſo the exact Sum levied under ſuch Execution; and the Sheriff or Under-Sheriff ſhall and is hereby required to certify at the Foot of ſuch Account, that all the Eſtate, Goods, Chattels, and Effects in ſuch Account ſpecified, were really the Property 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; and every Auctioneer who ſhall be employed by the Aſſignees under any Commiſſion of Bankrupt, ſhall likewiſe ſpecify in the Account to be by him delivered as aforeſaid, the particular Eſtate, Goods, Chattels, and Effects ſold; and the Aſſignee or Aſſignees under ſuch Commiſſion ſhall certify at the Foot of ſuch Account, that all the Eſtate, Goods, Chattels, and Effects ſpecified were really the Property of the Bankrupt at the Time of ſuing forth the ſaid Commiſſion; and every ſuch Certificate reſpectively ſhall be produced by every ſuch Auctioneer to the Perſon to whom ſuch Auctioneer is by this Act directed to deliver his Accounts; and ſuch Certificate ſhall be ſufficient Authority to ſuch Officer to diſcharge the ſaid Auctioneer from all Duty on the Sale of ſuch Goods by Auction; and if any Sheriff, Under-Sheriff, Aſſignee or Aſſignees ſhall inſert, or ſuffer or permit to be inſerted in ſuch Account ſo to be certified, any Eſtate, Goods, Chattels, or Effects whatſoever, other than ſuch as really were the Property of the Debtor or Debtors, Bankrupt or Bankrupts as aforeſaid reſpectively; or if any Sheriff or Under-Sheriff, Aſſignee or Aſſignees ſhall reſpectively omit or neglect to certify on ſuch Account within the Time prefcribed by this Act for the Auctioneer to deliver in his Account, the true Sum levied, or ſhall certify thereon any falſe Sum levied, then and in every ſuch Caſe the Party offending ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Penalty, 20l.

XXV. And

Proceedings to be had, in Sale of Goods damaged by Fire, to discharge Auctioneer of Duty.

XXV. And be it further enacted, That every Auctioneer who shall be employed to sell any Goods damaged by Fire, sold by order or for the Benefit of the Insurer or Insurers of such Goods, or any Agent or Agents of such Insurers, shall specify in the Account to be by him or them delivered, the particular Goods which were sold; and the Insurer or Insurers, or the Agent or Agents of such Insurer or Insurers ordering such Sale shall, and he and they is and are hereby required to certify at the Foot thereof, that all the Goods in such Account specified were really damaged Goods, and sold for the Benefit of such Insurer or Insurers; which Account so certified shall be produced by every such Auctioneer to the Person to whom such Auctioneer is by this Act directed to deliver the same; and such Certificate shall be sufficient Authority to such Officer to discharge the said Auctioneer from all the Duty on the Sale of such Goods by Auction; and if any such Insurer or Insurers, Agent or Agents, shall insert or suffer or permit to be inserted in any such Account as aforesaid, any Goods whatsoever, other than such as were really sold for the Benefit of him or them as aforesaid, or if any Insurer or Agent shall omit or neglect to certify in such Account the true Particulars of the Goods so sold, then and in every such Case the Party offending shall for every such Offence forfeit the Sum of Twenty Pounds.

Books of Sale of the Auctioneer to be produced when required, on Penalty of 50l.

XXVI. And be it further enacted, That every Auctioneer shall at the Time of delivering the Accounts by this Act required to be delivered to the proper Officer, or whenever such Auctioneer shall be thereto required by such Officer, deliver or cause to be delivered to such Officer the original Book or Books of Sale of such Auctioneer, to the end that the Officer may compare the Account produced, with the Entries in such Book or Books; and if any Auctioneer shall refuse or neglect to produce to such Officer such Book or Books of Sale within Twenty-four Hours after such Demand, or shall not suffer such Officer fully to examine the same, every such Auctioneer shall forfeit for every such Offence the Sum of Fifty Pounds.

Notice to be given before any Carriage subject to any internal Tax shall be sold by Auction, on Penalty of 10l.

XXVII. And be it further enacted, That from and after the passing of this Act no Auctioneer or Person selling by Commission shall sell by Auction any Carriage subject or liable to any internal Tax or Duty in *Ireland*, unless such Auctioneer or Person selling by Commission shall have given Forty-eight Hours previous Notice of such intended Sale at the Excise Office of the District in which such Carriage shall be intended to be sold; and that every Person who shall sell any such Carriage by Auction or on Commission, shall, within Twenty-four Hours after such Sale, deliver or cause to be delivered at the Excise Office of the District, or to some Officer of Excise in the District in which such Sale shall take Place, a Notice signed by such Auctioneer or Seller as aforesaid, containing the Name, Addition, and Place of Abode of the Person to whom such Carriage shall be sold, and the Day of the Month and the Year when the same was so sold; and every such Auctioneer and Seller as aforesaid, who shall neglect to deliver or cause to be delivered such Notice, shall for every such Offence forfeit the Sum of Ten Pounds.

Duties and Penalties how to be levied and applied.

XXVIII. And be it further enacted, That the several Duties by this Act granted and made payable, and all and every the Fines, Penalties, and Forfeitures inflicted by this Act, shall be raised, levied, collected, and paid, according

according to the Amount thereof in *Britiſh* Currency, and ſhall and may be ſued for, recovered, and applied in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed in and by an Act of Parliament made in *Ireland*, in the Fourteenth and Fifteenth Years of His late Majeſty *Charles* the Second, intituled *An Act for ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*; or in and by an Act paſſed in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland; or in and by any other Act or Acts in force in *Ireland*, relating to the ſaid Revenues, Matters, and Things, or either of them, as fully and effectually to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with the like Remedy of Appeal to and for the Party and Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts or any of them is provided and enacted.

14&15 Car. 2.

46G.3.c.106.

Commencement of Act.

XXIX. And be it further enacted, That this Act ſhall commence and take Effect immediately from and after the Expiration of One Calendar Month next after the paſſing thereof.

SCHEDULES to which this Act refers.

AUCTIONS.	Duty. £ s. d.
For and upon every Twenty Shillings of the Purchaſe Money ariſing or payable by virtue of any Sale at Auction in Ireland;	
Of Furniture, Fixtures, Pictures, Books, Horſes, and Carriages, and all other Goods and Chattels whatſoever, not herein otherwiſe charged, and not exempt by Law -	0 0 10
Of any Intereſt, in Poſſeſſion or Reverſion, in any Freehold or Leaſehold Lands, Tenements, Houſes, or Hereditaments, and of any Annuities, Debt, or Sums of Money chargeable thereon, or otherwiſe, and of any Utenſils of Huſbandry and of Farming Stock, and of Ships and Veſſels, and of any Article of Gold or Silver, and Jewels, except in Caſes where the ſame are otherwiſe charged or exempted by Law - - - - - -	0 0 6

EXEMPTIONS.

On the Sale of the following Articles by Auction, no Duty ſhall be payable; videlicet,

Any Eſtate, Goods, or Effects ſold by Auction by any Order or Decree of His Majeſty's Courts of Chancery or Exchequer in Ireland, before any Maſter in Chancery, or the Remembrancer of the Court of Exchequer or his Deputy, and any Goods or Effects ſold by Auction by virtue of any Judgment or Order of the Commiſſioners of Inland Exciſe and Taxes, or Cuſtoms and Port Duties, or of their Sub-Commiſſioners or Collectors reſpectively, or by Order of the Commiſſioners of Stamp Duties, or by Order of the Board of Ordnance.

All Goods woven in Ireland, and ſold in the Piece or Quantity, as taken from the Loom, and in Lots, each Lot whereof ſhall be of the Price of £10. or upwards, and ſold for or on Account of the Manufacturer or Manufacturers thereof.

All Produce of Land, ſo as the Sale by Auction thereof be made whilſt it continues on the Land which produced the ſame.

All Cattle or other Live Stock, ſo as ſuch Sale ſhall be made for the Account of the Owner or Occupier of the Lands, and whilſt ſuch Cattle or Live Stock continue on the Land upon which the ſame were dropped or reared.

Any Goods ſold by Auction under Diſtreſs for Non-payment of Rent or Tithes.

Any Grounds, Houſes, or Materials of Houſes, or any Rents ſold by Auction by Order or under the Directions of the Commiſſioners for making wide and convenient Streets, Ways, and Paſſages in Dublin.

Provided, that nothing contained in the Act to which this Schedule is annexed ſhall extend or be conſtrued to extend to prevent any Perſon whatever from acting as an Auctioneer in any of the Sales herein-before exempted from the Payment of the Duty on Auctions, and that no Perſon ſo acting as Auctioneer at any ſuch Sale ſhall be required to take out any Licence for ſo doing, nor ſhall any ſuch Perſon be liable to any Penalty under the ſaid Act in reſpect of any ſuch Sale, nor on account of ſuch Perſon not having taken out a Licence purſuant to the Directions of the ſaid Act, any Thing in the ſaid Act contained to the contrary notwithſtanding.

Any Woods or Coppices, and any Produce of any Mines or Quarries, and any Materials uſed in the working of ſuch Mines or Quarries reſpectively, ſo as the Sale by Auction of ſuch Woods, Coppices, or Produce of Mines or Quarries be made whilſt they continue on the Lands producing the ſame, and for the Account of the Proprietor of or Adventurer in ſuch Mines or Quarries.

Any imported Goods, on the firſt Sale thereof, when ſold in the original Packages in which the ſame were imported at the Port of Importation for the Benefit 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.

Any Contract relating to the cutting or working of Woods, Coppices, Mines, or Quarries.

Any Eſtate, Goods, or Effects ſold at Auction under the Authority of any Sheriff or other public Officer for the Benefit of any Creditor or Creditors in Execution of any Judgment, and any Eſtate or Effects of any Bankrupt ſold by Order of the Aſſignee or Aſſignees under any Commiſſion of Bankruptcy, and any Eſtate or Eſtates of any Banker or Bankers ſold by Truſtees appointed under or by virtue of any Act in force in Ireland.

Any Ships or Veſſels, and their Tackle, Furniture, and Apparel, and the Cargoes thereof, which may be taken and condemned as Prizes; and any Ships or Goods that may be wrecked or ſtranded on the Coaſt of Ireland.

Any Goods damaged on board any Ship or Veſſel, and ſold by Auction for the Benefit of the Inſurers or Proprietors thereof, or which may be ſold free of Duty to defray the Charges of Salvage; or any Goods damaged by Fire, and ſold by Order of and for the Benefit of the Inſurers of ſuch Goods.

Any Wool ſold at any Sale by Auction by the Farming Society of Ireland, or by the Cork Inſtitution, at any public Sale Room of the ſaid Society or Inſtitution, ſuch Wool being the Growth or Produce of Ireland, and ſent to the ſaid Society or Inſtitution to be diſpoſed of, ſo

as ſuch Sale be the firſt Sale thereof, and be made for the Account of the Owner of the Land, or of the Perſon occupying the Land on which ſuch Wool was grown.

All and every the Sale and Sales by Auction of the Articles before exempted from the Payment of the Duty on Auctions (except ſuch as are herein-before expreſsly allowed to be held by Perſons not licenſed to ſell by Auction) ſhall be held by ſome Auctioneer duly licenſed; and every ſuch Auctioneer ſhall, in reſpect of all and every ſuch Sale or Sales (except as aforeſaid), be ſubject and liable to all the Rules and Regulations contained in this Act, except only as to the Payment of the Duty on the Sales ſo exempted.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's moſt Excellent Majeſty. 1814.