ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. CXLII.

An Act to reduce the Duties on all Sheep Wool the Growth of the United Kingdom, which shall be sold by Auction for the Growers or first Purchasers. [6th *July* 1815.]

WHEREAS an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled *An Act to repeal the Duties of Excise payable in* Great Britain, *and to grant other Duties in lieu thereof:* And whereas another Act passed in the Forty-fifth Year of the Reign of His present Majesty, intituled *An Act for granting to His Majesty several additional Duties of Excise in* Great Britain: And whereas another Act passed in the Fifty-fourth Year of the Reign of His present Majesty, intituled *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 receiving the said Duties, and to prevent Frauds therein:* And whereas an Act passed in the Seventeenth Year of His present Majesty, intituled *An Act for granting to His Majesty certain Duties on Licences to be taken out by all Persons acting as Auctioneers, and certain Rates and Duties on all Lands, Houses, Goods, and other Things sold by Auctions; and upon Indentures, Leases, Bonds, Deeds, and other Instruments:* And whereas by the said recited Acts of the Forty-third, Forty-fifth, and Fifty-fourth Years respectively, certain Duties of Excise were made chargeable in *Great Britain* and *Ireland*, respectively, for every Twenty Shillings of the Purchase Money arising or payable by virtue of any Sale at Auction in *Great Britain* and *Ireland*, respectively: And whereas by the Provisions of the said Act of

43 G. 3. c. 69.
45 G. 3. c. 30.
54 G. 3. c. 82.
57 G. 3. c. 50.

the Seventeenth Year of His preſent Majeſty, and of another Act, paſſed
19 G. 3. c. 56. in the Nineteenth Year of the Reign of His preſent Majeſty, the unmanufactured Produce of Land is exempted from the Payment of the Duties granted by the ſaid recited Act of the Forty-third and Forty-fifth Years aforeſaid, provided the Sale of ſuch Produce is made whilſt it continues upon the Lands producing the ſame, and by the Owner or Owners thereof, their Steward or Agent: And whereas by the ſaid Act of the Fifty-fourth Year aforeſaid all Produce of Land ſold by Auction on the Land producing the ſame, and all Wool ſold at any Sale by Auction by the Farming Society of *Ireland*, or by the *Cork* Inſtitution, in the Manner in the Schedule to the ſaid Act deſcribed, is exempt from the Duties granted by the ſaid Act: And whereas it would greatly facilitate the Sale of Sheeps Wool of the Growth of the United Kingdom, and benefit the Growers and Manufacturers thereof, if the Duties of Exciſe in reſpect of all Sales of Sheeps Wool by Auction for the Growers or Firſt Purchaſers thereof, not exempt under the Proviſions of the ſaid recited Act, were reduced: May it therefore pleaſe 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,

Duties granted by recited Acts on the Purchaſe Money ariſing on Sales by Auction for the Benefit of the Growers or Firſt Purchaſers of Sheeps Wool ſhall be reduced to 2d. on every 20s. of the Purchaſe.

That from and after the paſſing of this Act the ſeveral Duties granted by the ſaid Acts reſpectively upon or for or in reſpect of any Purchaſe Money ariſing upon any Sales by Auction for the Benefit of the Growers or Firſt Purchaſers of any Sheeps Wool, the Growth or Produce of any Part of the United Kingdom, ſhall be reduced to the Sum of Two-pence upon every Twenty Shillings of the Purchaſe Money ariſing or payable by virtue of any Sale by Auction in *Great Britain* for the Growers or Firſt Purchaſers reſpectively of any Sheeps Wool, the Growth or Produce of any Part of the United Kingdom: Provided always, that nothing herein contained ſhall extend to any Caſes relating to the recovering any Arrears of the ſaid Duties reſpectively which may on the paſſing of this Act remain unpaid, or to any Fines, Penalties, or Forfeitures relating thereto, which ſhall have been incurred at any Time before the paſſing of this Act.

Duty to be levied and applied as heretofore.

II. And be it further enacted, That the ſaid Duty ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, and recovered and applied, in *Great Britain* and *Ireland* reſpectively, in ſuch and the like Manner as the Duties hereby reduced were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, and recovered and applied; and all Sales by Auction of any ſuch Wool ſhall be ſubject and liable to all and every the Conditions, Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, as ſuch Sales were ſubject and liable to by any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, in *Great Britain* and *Ireland* reſpectively.

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