ANNO QUINQUAGESIMO OCTAVO

GEORGII III. REGIS.

****

C A P. LXXIX.

An Act to amend an Act of the Fifty-fourth Year of His present Majesty's Reign, for granting Duties on Auctions in *Ireland*. [5th *June* 1818.]

54 G.3.c.82.

WHEREAS in and by an Act made in the Fifty-fourth Year of His present Majesty's Reign, 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 securing the Collection of the said Duties, and to prevent Frauds therein*; certain Catalogues, Declarations, Accounts, Notices, and Returns are required to be delivered by Auctioneers at the Office of the Examinator of Auction Duties in *Dublin*, and certain Oaths are required to be made before such Examinator, and such Examinator is authorized to administer such Oaths, and such Examinator is required to rectify Errors in the Amount of Duty chargeable on Auctioneers, and to make certain Allowances to the Owners of Estates or Effects put up to Sale by Auction, and certain other Matters and Things are required to be done by or at the Office of such Examinator; and it is expedient that so much of the said recited Act as relates to the said Examinator, or to the Duties of his Office, should be repealed: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this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 Fifth Day of *July* One thousand eight hundred and eighteen, all Clauses, Powers, Provisoes, Rules, Regulations, and Directions contained in the said recited Act, so far as the same relate to the Examinator of the Auction Duty or Duties, and all Matters and Things required by the said Act to be done by such Examinator, or by any Auctioneer or other Person with reference to such Examinator, or at the Office of such Examinator, shall be and the same are hereby repealed; and that from and after the said Fifth Day of *July* One thousand eight hundred and eighteen, all Acts, Matters, and Things by the said Act authorized or required to be done by the said Examinator, or at the Office of the said

Powers of the recited Act, so far as relate to the Examinator of Auction Duties, repealed, and the Matters required to be done by him shall be

8 O Examinator

performed by the Collectors of Excise.

Examinator in *Dublin*, shall be done by the several Collectors of Excise for the County of *Dublin*, and for the City of *Dublin*, within their several Jurisdictions, as the Case may require, or at the Office of such Collectors, except where any other special Provision is made by this Act.

Auctioneers, within Six Miles of the Castle of Dublin, shall deliver Catalogues and Accounts of Sales to the Collector of Excise for the City, to whom the Duty shall be paid; and Auctioneers, in any other Part of the District of Dublin shall deliver such Catalogues, &c. to the Collector of Excise for the County.

II. And be it further enacted, That every Auctioneer within any Part of the District of the Metropolis of *Dublin*, or within Six Miles of the Castle of *Dublin*, shall and he is hereby required to deliver all and every Catalogue, Account, and other Document of each and every Sale, intended to be held or which shall be held by him within any Part of the District of the Metropolis of *Dublin*, or in any Place within Six Miles of the Castle of *Dublin*, to the Collector of Excise for the City of *Dublin*, who shall be deemed and taken to all Intents and Purposes, with respect to such Sales, to be the Collector of the District within which such Sale shall be had or intended to be had, within the Meaning of the said recited Act and this Act, and every such Auctioneer shall pay the Duty on every such Sale to such Collector; and every Auctioneer in any other Part of the District of *Dublin*, not being within the District of the Metropolis of *Dublin*, or within Six Miles of the Castle of *Dublin*, shall and he is hereby required to deliver all and every Catalogue, Account, and other Document of each and every Sale intended to be held or which shall be held by him in any Place within the District of the Excise Office of *Dublin*, not being within the District of the Metropolis of *Dublin*, or within Six Miles of the Castle of *Dublin*, to the Collector of Excise for the County of *Dublin*, who shall be deemed and taken to all Intents and Purposes, with respect to such Sales, to be the Collector of the District within which such Sale shall be had or be intended to be had, within the Meaning of the said recited Act and this Act, and every such Auctioneer shall pay the Duty on every such Sale to such Collector.

Allowance to be made to Owners buying their own Estates, &c.

III. 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 be the real Purchaser by means of his own Bidding or the Bidding of any Person on his behalf or for his Use at such Sale, then and in every such Case it shall and may be lawful for the Commissioners of Inland Excise and Taxes, on Proof thereof being made to the Satisfaction of them or any Three of them, to order an Allowance to be made 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.

Errors in Charge of Duty to be made known to the Commissioners within Six Months, who may relieve the Party.

Auctioneers to be charged with any Deficiency of Duty when discovered.

IV. 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 to the Commissioners of Inland Excise and Taxes in *Ireland*, who are hereby authorized and required to hear and determine such Complaint, and upon Proof thereof to relieve the Party so complaining from 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 Officer who shall have discovered such Error, and he is hereby required, to rectify the same as speedily as may be convenient,

 and

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 Calendar 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 ſuch Officer or by any other Officer 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 Officer 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 Calendar Months after the Diſcovery of the Error.

Penalty for Neglect of Payment, 10l.

V. And be it further enacted, That every Perſon who ſhall exerciſe the Trade or Buſineſs of an Auctioneer in *Ireland* ſhall, Two Days at the leaſt before the Commencement of any Sale by way of Auction, deliver or cauſe to be delivered to the Surveyor or Gauger of the Walk in which ſuch Sale is intended to be held, a written or printed Notice, ſigned by ſuch Auctioneer or by his known Clerk in his Behalf, ſetting forth the particular Place where ſuch Sale is intended to be held, and the Day and Hour when the ſame is to begin; and if any Auctioneer ſhall ſell or put up to Sale by way of Auction any Eſtate, Goods, Chattels, or Effects, without having delivered or cauſed to have been delivered ſuch Notice as aforeſaid, every ſuch Auctioneer ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds.

Two Days Notice of a Sale in Ireland ſhall be delivered to the Surveyor by the Auctioneer, on Penalty of 20 l.

VI. And be it further enacted, That if any Auctioneer who ſhall ſell by Auction any Goods diſtrained for Non-payment of Rent, ſhall at ſuch Auction ſell any Goods which were not ſo diſtrained for Rent, or ſhall ſell more of the Goods ſo diſtrained than ſhall be neceſſary to be ſold to diſcharge the Arrear of Rent for which the Diſtreſs had been made, together with the Coſts and Expences attending the Diſtreſs and Sale, ſuch Auctioneer ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds.

Penalty on Auctioneers ſelling Goods not diſtrained with Goods taken in Diſtreſs, &c. 20l.

VII. And be it further enacted, That it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, in their Diſcretion to revoke any Licence to any Perſon to ſell by Auction, in caſe ſuch Perſon ſo licenſed ſhall have committed any Fraud or Offence againſt the ſaid recited Act or this Act which ſhall ſubject ſuch Perſon to a Penalty of Twenty Pounds or upwards; and it ſhall and may alſo be lawful for the ſaid Commiſſioners or any Three of them to prohibit the iſſuing or granting a Licence to ſell by Auction to any Perſon who ſhall have been ſo convicted; and if any Perſon whoſe Licence ſhall been ſo revoked, on whom a Notice ſhall have been ſerved of ſuch Licence being revoked, ſigned by ſuch Commiſſioners or any Three of them, ſhall vend, ſell, or put up to Sale any Eſtate, Goods, Chattels, or Effects by way of Auction, every ſuch Perſon ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

Commiſſioners may revoke Licences to Auctioneers committing Offences.

Penalty on Perſons ſelling by Auction after Licence taken away, 50l.

VIII. And

Collector may distrain the Goods of the Auctioneer for Payment of Duty.

VIII. And be it further enacted, That in all Cases where any Duties payable by any Auctioneer on any Sale or Sales by Auction shall be unpaid at or after the Time when such Duties are by Law due and payable, it shall and may be lawful for the Collector of Excise or other Officer in charge of the Collection of the District in which such Duties shall be charged and payable, by Warrant under his Hand and Seal to empower any Person or Persons to take and distrain all or any Goods or Chattels of any such Auctioneer, and to cause the same to be sold by public Auction, giving Six Days previous Notice thereof, unless the same shall be redeemed before the Sale thereof, by Payment of the full Amount of the Duties so due, and the Expences incurred by such Distress; and if after the Payment of all such Duties and Arrears of Duties, together with the Costs and Expences of such distraining, taking, and Sale, there shall be any Surplus of the Produce arising from the Sale of such Distress, such Surplus shall be forthwith tendered and paid to such Auctioneer or his Representatives.

Powers of recited Act, or any other Act for securing the Duty on Auctions, extended to this Act.

IX. And be it further enacted, That all and every the Clauses, Rules, Regulations, Provisions, Penalties, Forfeitures, and Modes of Recovery, provided, mentioned, and contained in the said recited Act of the Fifty-fourth Year aforesaid, or in any other Act or Acts in force in *Ireland* for securing the Collection of the Duties on Auctions, shall be applied and put in practice in the Execution of this Act, as fully and effectually to all Intents and Purposes whatsoever, as if all the Clauses, Rules, Regulations, Provisions, Penalties, and Forfeitures contained in the said Acts had been expressly repeated and re-enacted in this Act, except so far as the same are repealed or altered by this Act; and that the said Acts and this Act shall be construed together as One Act, to all Intents and Purposes whatsoever, so far as the same are compatible or consistent with each other, and as the said Acts are amended or altered by this Act.

Recovery and Application of Penalties.

X. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, shall be paid 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 King *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 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.

Irish Act, 14 & 15 C. 2.

46 G. 3. c. 106.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1818.