

70 140 to 159

Worcester Collection

(N^o ~~552~~)

8 Vic. C. 15.

N^o ~~76~~

370
#6



ANNO OCTAVO

VICTORIÆ REGINÆ.

C A P. XV.

An Act to repeal the Duties of Excise on Sales by Auction, and to impose a new Duty on the Licence to be taken out by all Auctioneers in the United Kingdom. [8th May 1845.]

WHEREAS by an Act passed in the Sixth Year of the Reign of His late Majesty King *George the Fourth*, intituled *An Act to repeal several Duties payable on Excise Licences in Great Britain and Ireland, and to impose other Duties in lieu thereof; and to amend the Laws for granting Excise Licences*, a certain Duty of Excise is imposed for and upon every Licence to be taken out by every Person exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments, by Auction; and by a Regulation in the said last-recited Act, and by certain other Acts relating to the Duties of Stamps, Auctioneers are required in certain Cases to take out separate and distinct Licences for selling particular Goods and Chattels by Auction, in addition to their Auctioneer's Licence: And whereas certain Duties of Excise upon the Purchase Money arising or payable by virtue of any Sale at Auction in *Great Britain and Ireland* are imposed and regulated by several Acts; (that is to say,) by an Act passed in the Forty-third Year of the Reign of His late Majesty

X x

PRICE 8^d NET

- 43 G. 3. c. 69. Majesty King *George* the Third, intituled *An Act to repeal the Duties of Excise payable in Great Britain, and to grant other Duties in lieu thereof*; and by another Act passed in the Forty-fifth Year of
- 45 G. 3. c. 30. the Reign of His said Majesty King *George* the Third, intituled *An Act for granting to His Majesty several additional Duties of Excise in Great Britain*; and by another Act passed in the Fifty-fourth Year of
- 54 G. 3. c. 82. the Reign of His said Majesty King *George* the Third, 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*; and by another Act passed in the Fifty-fifth Year of the
- 55 G. 3. c. 142. Reign of His said Majesty King *George* the Third, intituled *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*; and by several other Acts for altering or amending the said recited Acts or some of them: And whereas it is expedient that the said last-mentioned Duties, and all Duties now imposed upon or for or in respect of Auctioneers or Auctions, and all Acts, Clauses, Provisions, and Regulations now in force relating thereto, should cease, save and except as after mentioned: Be it enacted by the Queen'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 the said last-mentioned Duties, and all Duties of Excise now payable in *Great Britain* or *Ireland* upon or for or in respect of Auctioneers and Auctions or Sales at Auction, and all and every Act and Acts of Excise, and all Clauses, Provisions, Exemptions, Penalties, and Things in any Act of Excise in force in *Great Britain* and *Ireland* respectively at or immediately before the passing of this Act, relating to Auctions, or to Duties on Sales by Auction, or to any Auctioneers, save only such Clauses, Provisions, Penalties, Matters, and Things as are contained in the said recited Act of the Sixth Year of the Reign of His said Majesty King *George* the Fourth, and are not repealed or altered by this Act, are hereby repealed, save and except for the Purpose of recovering 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 Duties which have been incurred or become due or allowable at any Time before the passing of this Act; but that all and every such Regulations and Provisions, Powers and Authorities, and all Bonds for securing the Payment of any such Duties on Auctions, in force at and immediately before the passing of this Act, shall be and remain in full Force and Effect for the levying and collecting the said last-mentioned Duties, and Arrears of Duties, Fines, Penalties, and Forfeitures, and for allowing the said Exemptions.

Duties on
Sales by
Auction
repealed.

New Duty
on Auc-
tioners
Licences
throughout
the United
Kingdom.

II. And be it enacted, That from and after the passing of this Act there shall be raised, levied, collected, and paid to Her Majesty, Her Heirs and Successors, in lieu of all Duties now imposed on Licences to be taken out by Auctioneers throughout the United Kingdom, the following annual Sum or Duty of Excise; (that is to say,)

say,) for and upon every Licence to be taken out by every Person exercising or carrying on the Trade or Business of an Auctioneer in any Part of the United Kingdom the Sum of Ten Pounds.

III. And be it enacted, That the said Duty hereby imposed shall be under the Management of the Commissioners of Excise, and shall be collected, paid, and accounted for in the same Manner as other the Duties of Excise, and shall be charged, raised, levied, sued for, and paid under the Provisions of this Act, and the general or special Provisions, Clauses, Enactments, Regulations, Pains, Penalties, and Forfeitures contained in any Act or Acts relating to the Collection and Management of the Revenue of Excise; and all Penalties by this Act imposed shall be prosecuted, recovered, and applied as any other Penalties under the Laws of Excise.

New Duty to be under the Management of the Commissioners of Excise, and recoverable, &c. under the Provisions of this and other Acts of Excise.

IV. And be it enacted, That every Person who exercises or carries on the Trade or Business of an Auctioneer, or who acts in such Capacity at any Sale or Roup, and every Person who sells or offers for Sale any Goods or Chattels, Lands, Tenements, or Hereditaments, or any Interest therein, at any Sale or Roup where any Person or Persons become the Purchaser of the same by Competition, and being the highest Bidder, either by being the single Bidder or increasing upon the Biddings made by others, or decreasing on Sums named by the Auctioneer or Person acting as Auctioneer, or other Person at such Sale, or by any other Mode of Sale by Competition, shall (except as herein-after in this Act mentioned) be deemed to carry on the Trade or Business of an Auctioneer, and shall be required to take out such Licence as by this Act directed; and every such Licence shall be renewed annually Ten Days at least before the Expiration thereof, on the Fifth Day of *July* in each and every Year; and every Auctioneer having had such a Licence who continues to carry on the Trade or Business of an Auctioneer in the Year next ensuing the Expiration thereof, and omits to renew the same as aforesaid, and every Person who carries on the Trade or Business of an Auctioneer as aforesaid without taking out such Licence as by this Act directed, shall (except as herein-after in this Act mentioned) forfeit One hundred Pounds: Provided always, that Auctioneers who have Licences in force at the passing of this Act, and which Licences do not expire until the Fifth Day of *July* now next ensuing, shall not be required to take out the Licence by this Act directed for the Purpose of carrying on the Business of an Auctioneer until Ten Days before the Expiration of their current Licences, but that every such Auctioneer may, at any Time within the last Quarter of the current Year to expire on the said Fifth Day of *July*, take out the Licence by this Act directed, on Payment of a Fourth Part of the Duty imposed on such last-mentioned Licence; but that on every such Licence taken out after the said Fifth Day of *July*, at whatever Period of the Year, the full Duty of Excise by this Act imposed shall be paid, any other Act or Acts to the contrary thereof notwithstanding.

Licences to be taken out, and to be renewed annually.

V. And be it enacted, That it shall not be necessary for any Person selling any Goods or Chattels by Auction in any of the Cases herein-after mentioned to take out the Licence by this Act required:

Auction Licence not necessary in certain Cases.

required: Any Person selling any Goods or Chattels by Auction under a Distress for Nonpayment of Rent or Tithes to less Amount than Twenty Pounds; or under Authority of an Act passed in the Sixth Year of the Reign of His said late Majesty King *George* the Fourth, intituled *An Act to alter and amend an Act passed in the Thirty-ninth and Fortieth Year of King George the Third, for the Recovery of Small Debts in Scotland*; or under Authority of an Act passed in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to extend the Jurisdiction and regulate the Proceedings of the Civil Bill Courts in Ireland*, and an Act passed in the Seventh Year of the Reign of His said late Majesty King *William* the Fourth and the First Year of the Reign of Her present Majesty, intituled *An Act to amend the Laws for the Recovery of Small Debts by Civil Bill in Ireland*; or under Authority of an Act passed in the Seventh Year of the Reign of His said Majesty King *William* the Fourth and the First Year of the Reign of Her said Majesty, intituled *An Act for the more effectual Recovery of Small Debts in the Sheriff Courts, and for regulating the Establishment of Circuit Courts for the Trial of Small Debt Causes by the Sheriffs in Scotland*; or under Authority of any other Act or Acts of Parliament now in force in which the like Exemption as by the Act specified is given to the proper Officer of Court executing the Process of such Court to sell the Effects seized by him by Auction, without taking out or having any Licence as an Auctioneer, provided the Sum for which such Process is enforced is under Twenty Pounds.

6 G. 4. c. 81.
s.8. repealed,
and One Ex-
cise Licence
to be suffi-
cient.

VI. And be it enacted, That so much of the said recited Act of the Sixth Year of the Reign of His said late Majesty King *George* the Fourth as enacts "that every Person exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments, by Auction, shall, over and above any Licence to him or her granted as an Auctioneer, take out such Licence as is required by Law to deal in or retail, or to vend, trade in, or sell, any Goods or Commodities, for the dealing in or retailing or vending, trading in or selling of which an Excise Licence is specially required, before he or she shall be permitted or authorized to sell such Goods or Commodities by Auction; and if any such Person shall sell any such Goods or Commodities as aforesaid by Auction without having taken out such Licence as aforesaid for that Purpose, he or she shall be subject and liable to the Penalty in that Behalf imposed upon Persons dealing in or retailing, vending, trading, or selling any such Goods or Commodities without Licence, notwithstanding any Licence to him or her before granted as aforesaid for the Purpose of exercising or carrying on the Trade or Business of an Auctioneer, or selling any Goods or Chattels, Lands, Tenements, or Hereditaments by Auction, any thing herein contained to the contrary notwithstanding," together with the Proviso thereto attached, and so much of any other Act or Acts of Parliament by which it is required that a separate and distinct Licence shall be taken out by any Auctioneer selling by Auction Gold or Silver Plate or Patent Medicines, or any other Articles, are hereby repealed; and any Auctioneer having at the Time in force a Licence on which the Duty under the Provisions of this Act

Act has been paid may sell by Auction any such Property, Goods, or Commodities, without taking out any other Licence in such respect, any other Act or Acts to the contrary thereof notwithstanding.

VII. And be it enacted, That every Auctioneer, before beginning any Auction, shall affix or suspend, or cause to be affixed or suspended, a Ticket or Board containing his true and full Christian and Surname and Residence painted, printed, or written in large Letters publicly visible and legible in some conspicuous Part of the Room or Place where the Auction is held, so that all Persons may easily read the same, and shall also keep such Ticket or Board so affixed or suspended during the whole Time of such Auction being held; and if any Auctioneer begins any Auction, or acts as Auctioneer at any Auction, in any Room or Place where his Name and Residence is not so painted or written on a Ticket or Board so affixed or suspended, and kept affixed or suspended as aforesaid, he shall forfeit for every such Offence the Sum of Twenty Pounds.

Auctioneer, before he shall commence any Sale, shall suspend or affix a Ticket or Board containing his full Christian and Surname and Place of Residence.

VIII. And be it enacted, That if any Person acting as an Auctioneer, and by this Act required to take out a Licence as a Person exercising or carrying on the Trade or Business of an Auctioneer, does not at the Time of any Sale by Auction, on demand of any Officer of Excise or Customs, or any Officer of Stamps and Taxes, produce and show to such Officer a proper Licence to him granted under this Act, and then in force, or does not immediately deposit with such Officer the Sum of Ten Pounds, every such Person may be arrested and detained by any Officer of the Peace as herein-after mentioned; and every Officer of the Peace shall, at the Request of any such Officer as first aforesaid, at the Termination of such Sale, or sooner if convenient, arrest and convey such Person before some one of Her Majesty's Justices of the Peace of the County or Place where such Sale has been held, and such Justice shall examine into the Fact or Facts charged, and upon Proof, either by Confession of the Party offending or by the Oath of One or more credible Witness or Witnesses (which Oath the said Justice is hereby empowered to administer), that the Person so brought before him did act as an Auctioneer as aforesaid, and did not produce such Licence, or deposit such Sum of Money as aforesaid, shall, by Warrant under his Hand, commit such Offender to the Common Gaol or House of Correction for the County or Place where the said Sale has been held, for any Time not exceeding One Calendar Month from the Day of such Commitment; and no such Imprisonment, nor the Deposit of such Sum of Money as aforesaid, shall in any Manner prejudice or affect any Proceedings afterwards instituted for Recovery of the Penalty incurred by such Person for acting as an Auctioneer at such Sale as aforesaid without the Licence by this Act directed; but if any Person, having so deposited such Sum of Money as aforesaid, at any Time before the Expiration of One Week from the Date of such Sale as aforesaid produces to the Officer with whom he deposited the same a proper Licence to him granted and in force as an Auctioneer before and at such Sale, every such Officer shall immediately thereupon repay to such Person the full Sum so deposited with him; if otherwise, every such Officer shall at the Expiration of the said

Licence to be produced, on demand, or a Deposit of Ten Pounds made, on pain of One Month's Imprisonment.

Week account for all such Money to the Commissioners of Excise, or such Person as they may appoint to receive the same.

Act may be altered this Session.

IX. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

LONDON: Printed by GEORGE E. EYRE and ANDREW SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1845.