

## SAMUEL SMITH, ESQUIRE, ADMINISTRATOR.

Auctioneers required to  
take out Licences.

When.

And pay £5. for the  
same.

By whom to be issued.

Fee to the Collector.

Penalty for neglect to  
take out the Licence,  
and to exhibit in a con-  
spicuous manner in his  
auction room, his name  
and trade as Auctioneer.

How to be recovered.

Imprisonment in default  
of distress.

Duties of 2 1-2 per cent  
on goods sold by Auction

To be paid by the Auc-  
tioneer out of the pro-  
ceeds of the Sale.

Bond to be given by  
Auctioneers, to render an  
account,  
and pay over the amount  
of such Duties.

by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled "An Act to repeal certain parts of an Act passed in the Fourteenth Year of His Majesty's Reign, entitled "An Act for making more effectual provision for the Government of the Province of Québec, in North America, and to make further provision for the Government of the said Province." and by the authority of the same, that from and after the passing of this Act, all and every person or persons who shall exercise the calling or occupation of an Auctioneer, shall and they are hereby required to take out a Licence as aforesaid on or before the First day of June next, before he, she, or they shall presume hereafter to exercise such calling or occupation of an Auctioneer.

II. *And be it further enacted by the authority aforesaid,* That all and every person or persons who shall exercise the calling or occupation of an Auctioneer shall yield and pay Annually to and for the use of His Majesty, His Heirs and Successors, for a Licence to use and exercise the said calling or occupation, the Sum of Five Pounds.

III. *And be it further enacted by the authority aforesaid,* That the Licences herein before mentioned shall be granted by the Governor, Lieutenant Governor, or Person Administering the Government of this Province, and for every such Licence that shall be delivered, there shall be paid by the Person or Persons applying for the same to the Collector, the Sum of Five Shillings Current Money, and no more, for issuing the same.

IV. *And be it further enacted by the authority aforesaid,* That any person or persons who shall neglect to take out such Licence as aforesaid, and on or before the Fifth day of January hereafter in each and every year, during the continuance of this Act, and shall so continue to exercise the said Trade or Business of an Auctioneer, or who shall neglect to exhibit, in a conspicuous manner at his Auction Room, his Name and Trade as such Auctioneer, shall upon the Oath of one or more credible Witness or Witnesses, other than the Informer, for each and every of the said negligences or offences, forfeit and pay the Sum of Twenty Pounds, to be recovered before any three or more of His Majesty's Justices of the Peace, in the District where such offence shall have been charged to have been committed, the party or parties being first Summoned to attend, which Justices are hereby authorised and required to issue their Warrant, and cause the penalty as aforesaid, with reasonable Costs and Charges, to be levied by Distress and Sale of the Goods and Chattels of such Offender, returning the overplus, if any there be, after deducting the reasonable charges for taking the said Distress, and for want of sufficient Distress, the Offender or Offenders, shall be sent to the Common Gaol of the District, for such time, not exceeding six months.

V. *And be it further enacted by the authority aforesaid,* That from and after the First day of June next, there shall be raised, levied, collected and paid in such manner as hereinafter is mentioned to and for the use of His Majesty, His Heirs and Successors, to and for the public uses of this Province, and the support of the Government thereof, for and upon all manner of sales of Goods, Wares and Merchandize, by way of Auction as aforesaid, in the Province of Upper-Canada, the respective Rates and Duties hereinafter expressed, that is to say: the Sum of Two Pounds Ten Shillings for every Hundred Pounds, and in the same proportion for every greater or lesser Sum of the purchase money arising by Sale at Public Auction, of such Goods, Wares and Merchandize, the said respective Rates and Duties to be paid by every such Auctioneer, out of the Monies arising at each and every such Sale at Auction as aforesaid.

VI. *And be it further enacted by the authority aforesaid,* That each and every person acting as aforesaid at every such public sale at Auction in any part of this Province, shall at the time of receiving such Licence as aforesaid, execute a Bond, with sufficient Sureties in the Sum of Five Hundred Pounds, current money of this Province, to His Majesty, His Heirs and Successors, which Security, the Collector to be appointed for granting such Licence as aforesaid, shall and they are hereby authorized to take with condition that he will within Sixty Days, after every such Sale, deliver in an exact and particular Account to such person or persons as shall be appointed to deliver out  
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