

Proviso.

efusal or neglect to comply with the requirements of this Section ; Provided always, that no such book or account as aforesaid shall be required to be so produced elsewhere than at the place where the Auctioneer shall then carry on his business.

Duties to be paid when the accounts of the sales are rendered.

Penalty.

Forfeiture of License.

XIII. And be it enacted, That each licensed Auctioneer shall, at the time of rendering any such quarterly account as aforesaid to the District Inspector, pay over to that officer the amount of the duties payable on all the sales therein mentioned, although such sales or any of them shall have been made on credit, or the price or purchase money shall not have been paid ; and if any licensed Auctioneer shall refuse or neglect to render such account according to the true intent and meaning of this Act, or to pay over such duties as hereby required, he shall by such refusal or neglect, in either case, incur a penalty of _____ pounds currency ; and the District Inspector may also, at his discretion, cause a notice to be inserted in the Public Gazette of this Province, declaring the person so refusing or neglecting as aforesaid, to have forfeited his License as an Auctioneer, and such License shall be forfeited accordingly, and shall be null and void from and after the date of such notice, nor shall any new License be granted to the defaulter until after the debt and forfeiture aforesaid shall have been paid and satisfied.

Duties may be recovered on sales not returned in the Auctioneer's accounts.

XIV. Provided always, and be it enacted, That any duties payable under this Act may be recovered at any time after the same ought to have been accounted for and paid, whether an account of the sale or sales on which they shall be payable, shall or shall not have been rendered as aforesaid ; but in the case last mentioned the Auctioneer by whom such duties shall be payable shall incur a penalty equal to three times the amount thereof, by his neglect to render an account of the sale or sales on which they shall be due, in addition to any other penalty to which he may have become liable by such