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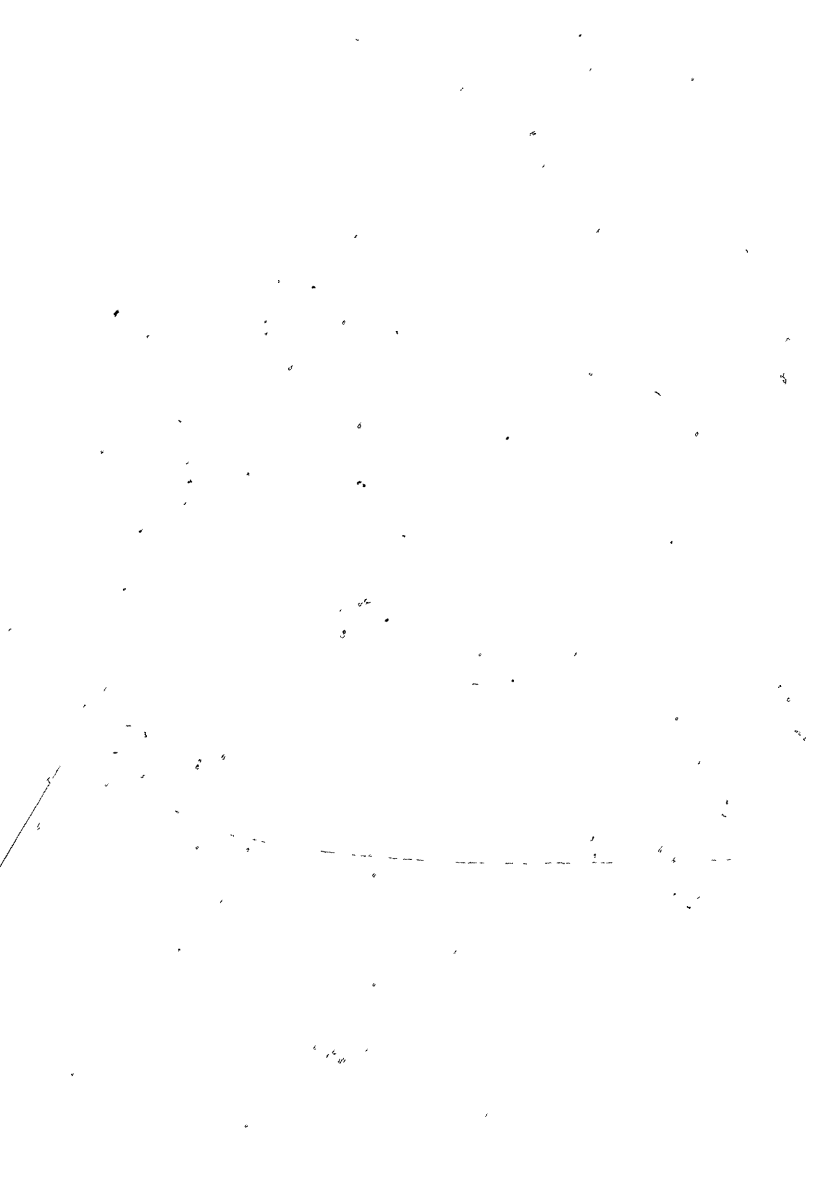
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30  
Hon. Mr. Attorney Genl  
No. *Provincial*

1st Session, 2nd Parliament, 8 Victoria, 1845.

**BILL.**

An Act to impose a Duty on Auctioneers, and on Goods sold by Auction, and to provide for the Collection thereof.

Printed by order of the Legislative Assembly.

HON. MR. ATTY. GENL. SMITH.



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## BILL.

An Act to impose a Duty on Auctioneers, and on Goods sold by Auction, and to provide for the collection thereof.

**W**HEREAS by an Act passed during the present Session it is enacted, that the several Acts imposing duties on Auctioneers and on Goods sold by Auction, and providing for the collection of such duties, shall be repealed from and after the                      day of                      , in the year of our Lord one thousand eight hundred and                      , to the end that the provisions of law relative to the matters aforesaid may be amended, consolidated and made uniform throughout this Province; and it is expedient to make Legislative provision accordingly; Be it therefore enacted, &c.

Preamble.

and it is hereby enacted by the authority of the same, That (except as hereinafter excepted) no person other than a person licensed in the manner hereinafter mentioned shall sell, dispose of, or expose to sale at Public Auction or Outcry within this Province, any Goods, Wares, Merchandize or Effects whatsoever, (except only in the cases hereinafter specially excepted from the operation of this Act,) under a penalty of                      currency, for each offence, and a further penalty equal to three times the amount of the duty which would have been payable on such sale if it had been made by a licensed Auctioneer, to which last mentioned penalty the buyer or seller shall also be respectively liable, if before the sale he shall have been notified by the District Inspector for the Revenue District, that the person acting as an Auctioneer with regard to such sale, was not legally entitled to act as such.

No person to act as an Auctioneer without a License.

Penalty for contravention.

Further penalty.

II. And be it enacted, That it shall be the duty of the District Inspector for any Re-

District Inspectors to grant Licenses

each for his venue District, to issue a License to act as an Auctioneer within to any person who, being a subject of Her Majesty resident within such Revenue District, and having previously complied with the requirements of this Act in that behalf, shall require the same; and such License shall remain in force until the day of next after the date thereof, and the person into whose favor the same shall be issued, shall pay to the District Inspector issuing it, the sum of currency, as a duty to Her Majesty upon such License.

License to be in force until a certain day.

Fee,

Licenses granted before this Act shall come into force saved.

III. Provided always, and be it enacted, That any License which before the commencement of this Act shall have been lawfully granted to any person for the purpose of authorizing him to act as an Auctioneer, either in Lower Canada or in Upper Canada, shall, during the time for which it shall have been granted, have the same effect as a License granted under the authority of this Act, and shall authorise the person to whom it shall have been granted to act as an Auctioneer in that section of this Province for which it shall have been granted, and shall subject him to all the requirements and provisions of this Act, with regard to all things to be done after the commencement thereof.

Persons obtaining Licenses to give Bonds.

Conditions of such Bonds.

IV. And be it enacted, That no License shall be granted to any person under the authority of this Act, until he shall, jointly and severally with two good and sufficient sureties to the satisfaction of the District Inspector issuing the same, have entered into a Bond to Her Majesty, in the sum of five hundred pounds currency; and such Bond shall be taken before the said District Inspector and shall be conditioned for the rendering of all accounts and the payment of all duties or penalties which the person receiving the License shall become liable to render or pay under the provisions of this Act, and for his faithfully complying with the requirements and enactments thereof, according to their true intent and meaning, as well

with regard to such accounts, duties and penalties as to all other matters and things whatsoever; and the said Bond shall be kept by the District Inspector.

V. And be it enacted, That the Bond aforesaid, shall remain in force so long as any duties arising from any sale by auction, made while the License to which the Bond relates shall be in force, or any penalty incurred during the said time by any breach of the condition of the Bond, shall remain due and unpaid by the person to whom such License shall have been granted, but whenever any new License shall be granted to any person, a new Bond shall be likewise entered into with reference to such new License.

New Bond to be given when a new License is taken out.

VI. Provided always, and be it enacted, That the Bond given by any person duly licensed as an Auctioneer before this Act shall come into force, shall avail with regard to the License to which it shall relate, as if it had been given under the requirements of this Act and in the manner and with the condition hereinbefore mentioned, and shall be construed and enforced accordingly in any Court within this Province, and no new Bond shall be required from such person during the time for which he shall have been so licensed.

During what time the Bond shall remain in force.

VII. And be it enacted, That every person licensed as an Auctioneer, shall have his name and his calling as an Auctioneer, inscribed in legible characters and exposed in some conspicuous part of his Auction Room and on the front of any building in which he shall exercise his said calling, under a penalty of currency, for each day on which he shall act as an Auctioneer without having his name and calling so inscribed and exposed as aforesaid.

Auctioneers to post up public notices of their calling.

VIII. And be it enacted, That all Goods, Wares, Merchandize and Effects which shall or may after this Act shall be in force, be

A duty imposed on goods sold by auction.

put up to sale by Public Auction or Outcry in this Province, by any Auctioneer or by any person licensed to act as such, and sold to the highest or best bidder, shall be and are hereby declared to be subject to a duty of \_\_\_\_\_ on every hundred pounds of the value of price for which the same shall be sold, and at and after the same rate on any greater or less sum; and such duty may be retained by the Auctioneer out of the proceeds of the sale, and shall be paid by him to the District Inspector for the Revenue District in which the sale shall have taken place, in the manner hereinafter mentioned.

The Duty.

Certain articles and sales exempted from duty.

IX. Provided always, That all goods, wares, or merchandize belonging to the Crown, or seized by any public officer in execution or under the process of any Court and sold by order thereof, or seized and sold as being forfeited to the Crown, or sold by any Notary as part of the estate of a party deceased or as appertaining to a Communité which has been dissolved, and all farming stock, and all utensils of husbandry or household furniture which have been in use, shall be free from auction duty, and may be sold by auction without a License.

*Farming*

*X and sold by an officer authorized by the Court*

*provided they be sold by a duly Licensed Auctioneer, in the usual manner*

Auctioneers to render quarterly accounts of sales liable to duty, to the District Inspector.

X. And be it enacted, That every licensed Auctioneer who shall sell or dispose by Public Auction or Outcry, of any goods, wares, merchandize or effects, on the sale of which a duty is imposed, shall within the first \_\_\_\_\_ days of each of the months of \_\_\_\_\_ in each year, render to the District Inspector a just and true account in writing signed by such Auctioneer or his partner, Agent or Chief Clerk, shewing the total amount of all sales of goods, wares, merchandize and effects on which a duty shall be payable under this Act, by him made during the period for which no account shall have been previously rendered, and shewing also the amount of each days sale; and such account shall be attested by the person signing the

*Signature*

*If you can put the date of the law, the date of the act, but can't alter any more*

*I see no objection to this amendment.*

*It might be considered that the necessity of giving a license to Auctioneers might annul the benefit of this provision. Except that there is no objection to it. I see no objection to it.*





Proviso.

refusal 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

neglect; and all such duties shall be recoverable with full costs of suit in favor of Her Majesty, any law, custom or usage to the contrary notwithstanding.

XV. And be it enacted, That any pecuniary penalty by this Act imposed may be sued for and recovered with costs, on the oath of any competent witness, in any Court having civil jurisdiction to the amount of such penalty, by any District Inspector or other officer or person authorised by the Governor in Council to sue for the same; and one moiety of such penalty shall belong to the District Inspector or other officer or person suing for the same, and the other moiety shall belong to Her Majesty, and shall be paid to the District Inspector for the Revenue District where the offence shall have been committed, and by him accounted for and paid over as other public monies coming into his hands.

Penalties how recovered.

XVI. And be it enacted, That the duties imposed by this Act shall be held to be duties within the meaning of the Act passed in the present Session, and intituled, "*An Act to provide for the Management of the Customs, and of matters relative to the collection of the Provincial Revenue,*" and shall, as shall also all matters and things thereunto relating, be subject to the provisions of the said Act in so far as the same shall not be inconsistent with those of this Act; and all monies arising from such duties or from any penalties hereby imposed, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Receiver General, and shall form part of the Consolidated Revenue Fund of this Province, and shall be accounted for to Her Majesty, through the Lords Commissioners of Her Majesty's Treasury for the time being, in such manner and form as Her Majesty shall be pleased to direct.

Duties to be subject to the Management Act of the present Session.

XVII. And be it enacted, That the words "Her Majesty," wherever they occur in this Act shall be understood to mean and include Her Majesty, Her Heirs and Successors;

Interpretation clause.

and the words "Governor in Council" shall be understood to mean the Governor, Lieutenant Governor, or person administering the Government of this Province, acting by and with the advice of the Executive Council thereof; and the words "Lower Canada" shall be understood to mean all that part of this Province which formerly constituted the Province of Lower Canada, and the words "Upper Canada" to mean all that part of this Province which formerly constituted the Province of Upper Canada; and all words importing the singular number or the masculine gender only, shall be understood to include several persons, matters or things of the same kind, as well as one person, matter or thing, and females as well as males, unless it be otherwise specially provided, or there be something in the context repugnant to or inconsistent with such interpretation.

At what time  
this Act shall  
come into  
force.

XVIII. And be it enacted, That this Act shall commence and have force and effect upon, from and after the                      day of                      , in the year of our Lord one thousand eight hundred and                      , and not before.