

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Eleventh day of February, 1819, in the Fifty-Ninth year of the Reign of our Sovereign Lord George the Third, by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith &c. &c. being the First Session of the Eleventh General Assembly, convened in the said Province.*

59 George III – Chapter 30

**An Act to regulate the Sale of Goods at Public Auction or Outcry.**

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that all goods, chattels, wares, merchandise, and effects whatsoever, which shall or may hereafter be sold at public auction, vendue or outcry, within this province, by any vendue-master, or vendue-masters, auctioneer or auctioneers, or by any other person or persons whatsoever, shall be, and are hereby, made subject to a duty of two pounds ten shillings for every hundred pounds of the value or price at which the same shall be sold as aforesaid, and to the same rate for every greater or lesser sum – to be paid by the person or persons who shall sell the same as aforesaid. Provided always, that all goods belonging to the crown, or seized by any public officer or officers, for or on account of any forfeiture or forfeitures, penalty or penalties, horses, cattle, lands, ships and vessels, goods and effects of deceased persons, goods distrained for rent, or taken in execution, effects of insolvent debtors, household furniture not imported into this province for sale, goods damaged at sea, and sold on account of the owners and insurers within twenty-one days after the same shall be landed, and salt, shall not be subject to, and are hereby declared free from, the duty before mentioned.

II. And be it further enacted, that no vendue-master or masters, auctioneer or auctioneers, or other person or persons whatever, shall sell or dispose of any goods, chattels, wares, merchandise, or effects whatsoever, at public vendue, auction or outcry, without previously having obtained a license for that purpose from His Excellency the Lieutenant-Governor, or Commander in Chief for the time being, and having given security by bond to our sovereign Lord the King, his heirs and successors, in the sum of four hundred pounds, with two sufficient sureties, each in the sum of two hundred pounds, conditioned for the payment of the duties herein before mentioned to the treasurer of the province for the time being, and in all things well and truly to comply with the provisions of this act; which bond shall be filed with the secretary of the province.

III. And be it further enacted, that each and every vendue-master or vendue-masters, auctioneer or auctioneers, or other person or persons, who shall, at any time or times, during the continuance of this act, either for himself or themselves, or his or their own account, or on account of any other person or persons whatsoever, sell or dispose of any goods, chattels, wares, merchandise, or effects, at public vendue, auction or outcry, at or within twenty-one days after the expiration of every three months from the commencement of this act, render a just, exact and true, account in writing, signed by the person or persons so selling, on oath, to the treasurer of the province, of all and singular the goods, wares,

merchandise, and effects, with the amount thereof, which he or they shall have so sold and disposed of at public vendue, auction or outcry, at each sale as aforesaid; and shall in such account state the whole quantity of each article sold, whether by sample or otherwise; and shall, within twenty-one days after the expiration of every three months as aforesaid, pay to the said treasurer the said duty of two pounds ten shillings out of every hundred pounds value for every such respective sale, and at and after the same rate for a greater or lesser value; which oath shall be in the following words:—I, A. B. do solemnly swear, in the presence of almighty God, that the account exhibited by me, and to which I have subscribed my name, contains a just and true statement of all the goods, wares, merchandise, and effects, sold by me, or any person or persons under me, whether by sample or otherwise, which are liable to the duty imposed by an act, entitled, “An Act to regulate the sale of Goods at Public Vendue, Auction or Outcry,” and that no goods, wares, merchandise, or effects, have, directly or indirectly, been sold by me, or any person for me, with my knowledge or consent, at the rate of sales at auction, and not included in this account, to avoid the payment of the duty. So help me God.

IV. And be it further enacted, that if such vendue-master, or vendue-masters, auctioneer or auctioneers, shall refuse or neglect to deliver such account on oath as aforesaid, and to pay the duty herein imposed within the time limited as aforesaid, he or they, so refusing or neglecting, shall respectively, forfeit and pay the sum of fifty pounds, for each and every offence: to be recovered by action of debt in any of His Majesty’s courts of record, and shall be also liable to the payment of the duties imposed upon such sales, as if no such penalties had been imposed.

V. And be it further enacted, if any person or persons shall vend goods, or offer to vend goods, wares, merchandise, or effects, which are hereby made liable to the payment of duties as aforesaid, without having obtained a license, and given bond as herein is directed and prescribed, he or they, so offending, shall be subject to a fine of two hundred pounds for each and every offence; to be recovered as aforesaid, and applied as follows:—One third part thereof to the person or persons who shall inform and prosecute for the same, and the remaining two third parts thereof to the general service of the province.

VI. And be it further enacted, that the treasurer shall keep exact and distinct accounts of the monies arising from time to time by virtue of this act, with the names of the vendue-master or masters, auctioneer or auctioneers, or other person, who shall pay the same, which monies shall be by him placed to the general credit of the province.

VII. And be it further enacted, that this act, and every matter, clause and thing, therein contained, shall continue, and the same is hereby continued, in full force and effect, until the eighteenth day of March, which will be in the year of Our Lord one thousand eight hundred and twenty, and no longer.