



Revenue Act 1903

1903 CHAPTER 46

PART IV

MISCELLANEOUS

14 Provision as to fixed duty on small estates.

Where, in the case of a person dying after the commencement of this Act, the fixed duty of thirty shillings or fifty shillings has been deposited or paid under section sixteen of the Finance Act, 1894 (which relates to the estate duty on small estates), and it is afterwards found that the gross value of the property on which estate duty is payable exceeds three hundred or five hundred pounds, as the case may be, the Commissioners of Inland Revenue, if they are satisfied that there were reasonable grounds for the original estimate of the value of the property, may (notwithstanding anything in section thirty-five of the Customs and Inland Revenue Act, 1881) allow an amount equal to the fixed duty deposited or paid to be deducted from the estate duty payable in respect of the property.