



# Probate and Legacy Duties Act 1808

## 1808 CHAPTER 149

**XXXVII** Executors and others intromitting with the Effects in Scotland of any Person dying after the 10th Oct. 1808, to exhibit an Inventory thereof, in the Commissary Court there, duly stamped ; and an additional Inventory on discovering other Effects. Penalty for Neglect.

And be it further enacted, That all and every Person or Persons who, as Executor or Executors, nearest in Kin, Creditor or Creditors, or otherwise, shall intromit with or enter upon the Possession or Management of any personal or moveable Estate or Effects in *Scotland*, of any Person dying after the Tenth Day of *October* One thousand eight hundred and eight, shall, on or before disposing of or distributing any Part of such Estate or Effects, or uplifting any Debt due to the Deceased, and at all Events within Six Calendar Months next after having assumed such Possession or Management, in whole or in part, and before any such Person or Persons shall be confirmed Executor or Executors, testamentary or dative, exhibit upon Oath or solemn Affirmation, in the proper Commissary Court in *Scotland*, (which Oath or Affirmation any Judge of or Commissioner appointed by such Court is hereby authorized to administer, and which Oath or Affirmation shall not be chargeable with any Stamp Duty,) a full and true Inventory, duly stamped as required by this Act, of all the personal or moveable Estate and Effects of the Deceased, already recovered or known to be existing, distinguishing what shall be situated in *Scotland*, and what elsewhere, together with any Testament or other Writing relating to the Disposal of such Estate and Effects, or any Part thereof, which the Person or Persons exhibiting such Inventory shall have in his, her, or their Custody or Power; which said Inventory, together with such Testament or other Writing (if any such there be), shall be recorded in the Books of the said Court, without any other Expende to the Party than the ordinary Fee of Registration ; and if at any subsequent Period a Discovery shall be made of any other Effects belonging to the Deceased, an additional Inventory or additional Inventories of the same shall, within Two Calendar Months after the Discovery thereof, be in like Manner exhibited upon Oath or solemn Affirmation, by any Person or Persons intromitting with or assuming the Management of such Effects, which additional Inventory or Inventories shall also be recorded in the Manner aforesaid ; and in case any Person or Persons hereby required to exhibit any such Inventory or Inventories as aforesaid shall refuse or neglect so to do within the Time prescribed for that Purpose, or shall knowingly omit any Part of the Estate or Effects of the Deceased therein, he, she, or they shall for

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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every such Offence forfeit the Sum of Twenty Pounds, to be recovered, by ordinary Action or summary Complaint, in the Sheriff, Stewart, or Borough Court, or before any Justice of the Peace, of the Shire, Stewartry, or Borough, where the Person or Persons sued or complained of shall reside ; which Court of Justice shall have Power, if there shall appear Cause, to mitigate such Penalty, so that the same be not reduced below one Moiety thereof, besides Costs of Suit; and the Person or Persons so offending shall also be charged and chargeable with and be holden liable to the Payment of double the Amount of the Stamp Duty which would have been payable upon such Inventory or Inventories so neglected to be exhibited, according to the Amount or Value of the Estate and Effects which ought to have been specified therein, or double the Amount of the further or increased Stamp Duty which would have been payable upon any such Inventory or Inventories exhibited in respect of the Estate or Effects so omitted therein as aforesaid, as the Case may require ; which double Duty shall be deemed and taken to be a Debt to His Majesty, His Heirs and Successors, of the Person or Persons liable to pay the same, and shall and may be sued for and recovered accordingly.