



# Stamp Act 1815

## 1815 CHAPTER 184

### **XL Provision for the Case of too high a Stamp Duty being, paid on Probates, &c.**

And be it further enacted, That from and after the passing of this Act, where any Person on applying for the Probate of a Will or Letters of Administration shall have estimated the Estate and Effects of the Deceased to be of greater Value than the same shall have afterwards proved to be, and shall in consequence have paid too high a Stamp Duty thereon, if such Person shall produce the Probate or Letters of Administration to the said Commissioners of Stamps within Six Calendar Months after the true Value of the Estate and Effects shall have been ascertained, and it shall be discovered that too high a Duty was first paid on the Probate or Letters of Administration, and shall deliver to them a particular Inventory and Account, and Valuation of the Estate and Effects of the Deceased, verified by an Affidavit, or solemn Affirmation in the Case of Quakers ; and if it should thereupon satisfactorily appear to the said Commissioners that a greater Stamp Duty was paid on the Probate or Letters of Administration than the Law required, it shall be lawful for the said Commissioners to cancel and expunge the Stamp on the Probate or Letters of Administration, and to substitute another Stamp for denoting the Duty which ought to have been paid thereon, and to make an Allowance for the Difference between them, as in the Cases of spoiled Stamps, or, if the Difference be considerable, to repay the same in Money, at the Discretion of the said Commissioners.