



# Customs, Inland Revenue, and Savings Banks Act 1877

1877 CHAPTER 13 40 and 41 Vict

An Act to grant certain Duties of Customs and Inland Revenue, and to amend the Laws relating to Customs, Inland Revenue, and Savings Banks. [11th June 1877]

**Modifications etc. (not altering text)**

- C1 This Act is not necessarily in the form in which it has effect in Northern Ireland
- C2 Act repealed (E.W.N.I.) (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. 8](#)

**1 Short title.**

This Act may be cited as the Customs, Inland Revenue, and Savings Banks Act 1877.

**PART I**

**2** ..... F1

**Textual Amendments**

- F1 [S. 2](#) repealed by [Statute Law Revision Act 1883 \(c. 39\)](#), [Sch.](#)

**3** ..... F2

**Textual Amendments**

- F2 [S. 3](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Customs, Inland Revenue, and Savings Banks Act 1877. (See end of Document for details)*

4 ..... F3

**Textual Amendments**

F3 S. 4 repealed by Public Authorities Protection Act 1893 (c. 61), Sch.

5 ..... F4

**Textual Amendments**

F4 S. 5 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

**PART II**

6–9. .... F5

**Textual Amendments**

F5 Ss. 6–9 repealed by Statute Law Revision Act 1883 (c. 39), Sch.

**PART III**

10 ..... F6

**Textual Amendments**

F6 S. 10 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

11 ..... F7

**Textual Amendments**

F7 S. 11 repealed by Spirits Act 1880 (c. 24), Sch. 5

*Status: Point in time view as at 21/07/2008.*

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## PART IV

### STAMPS

#### 12 Transmission and custody of inventories in Scotland.

[<sup>F8</sup>To the extent that the Registrar, Capital Taxes Office at Edinburgh may require,] inventories of the personal or movable estate and effects of deceased persons which shall be exhibited and recorded in Scotland, under the provisions of any Act of Parliament, shall, together with the oath or affirmation relating thereto, be transmitted by the commissary clerks or the sheriff clerks . . . <sup>F9</sup> to the [<sup>F10</sup>Registrar, Capital Taxes Office at] Edinburgh . . . <sup>F11</sup>; and all enactments relating to any such inventories shall be read as if the officer to or with whom inventories are thereby directed to be transmitted or lodged were the [<sup>F12</sup>Registrar, Capital Taxes Office at] Edinburgh.

#### Textual Amendments

- F8** Words substituted by [Finance Act 1980 \(c. 48\), s. 94\(7\)](#)
- F9** Words repealed by [Finance Act 1980 \(c. 48, SIF 63: 1\), Sch. 20 Pt. XI](#)
- F10** Words substituted by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 36: 3\), s. 9\(a\)](#)
- F11** Words repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 72: 2\), Sch. 3](#)
- F12** Words substituted by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF36:3\), s. 9\(c\)](#)

#### 13 ..... <sup>F13</sup>

#### Textual Amendments

- F13** [S. 13](#) repealed by [Statute Law Revision Act 1883 \(c. 39\), Sch.](#)

## PART V

#### 14 ..... <sup>F14</sup>

#### Textual Amendments

- F14** [S. 14](#) repealed by [Post Office Savings Bank Act 1954 \(c. 62\), Sch.](#)

#### 15 ..... <sup>F15</sup>

#### Textual Amendments

- F15** [S. 15](#) repealed by [Trustee Savings Banks Act 1954 \(c. 63\), Sch. 3](#)

*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Customs, Inland Revenue, and Savings Banks Act 1877. (See end of Document for details)*

16 ..... F16

**Textual Amendments**

**F16** S. 16 repealed by Industrial Assurance and Friendly Societies Act 1948 (c. 39, SIF 55:2), **Sch. 6 Pt. I**

17 ..... F17

**Textual Amendments**

**F17** S. 17 repealed by Post Office Savings Bank Act 1954 (c. 62), **Sch.** and Trustee Savings Banks Act 1954 (c. 63), **Sch. 3**

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**F18F18** SCHEDULE A

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**Textual Amendments**

**F18** Schedule A repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12** I Pt. I

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**F18**

**F19F19** SCHEDULE B

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**Textual Amendments**

**F19** Schedule B repealed by [Statute Law Revision Act 1883 \(c. 39\)](#), **Sch.**

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**F19**

**Status:**

Point in time view as at 21/07/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the Customs, Inland Revenue, and Savings Banks Act 1877.