



# Customs and Inland Revenue Act 1881

## 1881 CHAPTER 12 44 and 45 Vict

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Customs and Inland Revenue. [3rd June 1881]

### Modifications etc. (not altering text)

- C1 Preamble omitted under authority of [Statute Law Revision Act 1894 \(c. 56\)](#)
- C2 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

### 1 Short title.

This Act may be cited as the Customs and Inland Revenue Act, 1881.

### PART I

### 2 ..... F1

### Textual Amendments

- F1 [Ss. 2, 19–22, 48, Schedule](#) repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

### 3 ..... F2

### Textual Amendments

- F2 [Ss. 3, 7](#) repealed by [Finance Act 1918 \(c. 15\), s. 45, Sch. 4](#)

### 4 ..... F3

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881. (See end of Document for details)*

**Textual Amendments**

**F3** Ss. 4, 25 repealed by Statute Law Revision Act 1950 (c. 6)

**5, 6.** ..... **F4**

**Textual Amendments**

**F4** Ss. 5, 6, 8–15, 17, 18 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

**7** ..... **F5**

**Textual Amendments**

**F5** Ss. 3, 7 repealed by Finance Act 1918 (c. 15), s. 45, **Sch. 4**

**8—15.** ..... **F6**

**Textual Amendments**

**F6** Ss. 5, 6, 8–15, 17, 18 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

**16** ..... **F7**

**Textual Amendments**

**F7** S. 16 repealed by Customs and Inland Revenue Act 1885 (c. 51), s. 10

**17, 18.** ..... **F8**

**Textual Amendments**

**F8** Ss. 5, 6, 8–15, 17, 18 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

**PART II**

**19—** ..... **F9**

**22.**

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**Textual Amendments**

**F9** Ss. 2, 19–22, 48, Schedule repealed by Statute Law Revision Act 1894 (c. 56)

**23, 24.** ..... **F10**

**Textual Amendments**

**F10** Ss. 23, 24 repealed by Finance Act 1924 (c. 21), ss. 20, 41, **Sch. 3**

**25** ..... **F11**

**Textual Amendments**

**F11** Ss. 4, 25 repealed by Statute Law Revision Act 1950 (c. 6)

**PART III**

**STAMPS**

*As to Probate and Legacy Duties, and Duties on Accounts*

**26—** ..... **F12**  
**33.**

**Textual Amendments**

**F12** Ss. 26–33, 37–40 repealed (with saving) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**

**[<sup>F13</sup>34 Provision as to inventories where gross value of estate does not exceed 300*l*.**

(1) The <sup>M1</sup>Intestates Widows and Children (Scotland) Act, 1875, and the <sup>M2</sup>Small Testate Estate (Scotland) Act, 1876, as amended by the <sup>M3</sup>Sheriffs Court (Scotland) Act, 1876 [<sup>F14</sup>and the <sup>M4</sup>Small Estates (Representation) Act, 1961], shall be extended so as to apply . . . <sup>F15</sup>, whoever may be the applicant for representation, and wheresoever the deceased may have been domiciled at the time of death, . . . <sup>F16</sup>.]

(2) ..... **F17**

**Textual Amendments**

**F13** S. 34 repealed (S.) by Confirmation to Small Estates (Scotland) Act 1979 (c. 22, SIF 116:2), s. 2, **Sch.**

**F14** Words inserted by Small Estates (Representation) Act 1961 (c. 37), s. 1(1), **Sch. 1 para. 4**

**F15** Words repealed by Small Estates (Representation) Act 1961 (c. 37), **Sch. 2**

**F16** Words repealed by Administration of Estates Act 1971 (c. 25), **Sch. 2 Pt. I**

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**F17** S. 34(2) repealed as respects persons dying on or after 10th April 1946 by [Finance Act 1946 \(c. 64\)](#), s. 67, [Sch. 12 Pt. III](#)

**Marginal Citations**

- M1** 1875 c. 41.
- M2** 1876 c. 24.
- M3** 1876 c. 70.
- M4** 1961 c. 37.

**35, 36.** ..... **F18**

**Textual Amendments**

**F18** Ss. 35, 36 repealed by [Finance Act 1946 \(c. 64\)](#), s. 67, [Sch. 12 Pt. III](#); repealed (with saving) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

**37—** ..... **F19**  
**40.**

**Textual Amendments**

**F19** Ss. 26–33, 37–40 repealed (with saving) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

**41—** ..... **F20**  
**43.**

**Textual Amendments**

**F20** Ss. 41–43 repealed with saving by [Finance Act 1949 \(c. 47\)](#), s. 52(9)(10), [Sch. 11 Pt. IV](#); [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

**44—** ..... **F21**  
**47.**

**Textual Amendments**

**F21** Ss. 44–47 repealed by [Stamp Act 1891 \(c. 39\)](#), s. 123; repealed (with saving) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#).

**48** ..... **F22**

**Textual Amendments**

**F22** Ss. 2, 19–22, 48, Schedule repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

SCHEDULE

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F23F23 SCHEDULE

**Textual Amendments**

**F23** Ss. 2, 19–22, 48, Schedule repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

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F23

**Status:**

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