



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART III

STAMPS

As to Probate and Legacy Duties, and Duties on Accounts

27 **Grant of duties in respect of probate and letters of administration, and on inventories**

The duties imposed by the Customs and Inland Revenue Act, 1880, upon probates of wills and letters of administration in England and Ireland shall not be payable upon probates or letters of administration granted on and after the first day of June one thousand eight hundred and eighty-one; and on and after that day in substitution for such duties, and in lieu of the duties imposed by the said Act upon inventories in Scotland, there shall, save as is herein-after expressly provided, be charged and paid on the affidavit to be required and received from the person applying for the probate or letters of administration in England or Ireland, or on the inventory to be exhibited and recorded in Scotland, the stamp duties herein-after specified: (that is to say,)

"Where the estate and effects for or in respect of which the probate or letters of administration is or are to be granted, or whereof the inventory is to be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as trustee, and not beneficially, shall be above the value of 100l, and not above the value of 500l

DUTY.

At the rate of one pound for every full sum of 50l, and for any fractional part of 50l over any multiple of 50l:

Status: This is the original version (as it was originally enacted).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

Where such estate and effects shall be above the value of 500l, and not above the value of 1,000l

At the rate of one pound five shillings for every full sum of 50l, and for any fractional part of 50l over any multiple of 50l;

Where such estate and effects shall be above the value of 1,000l

At the rate of three pounds for every full sum of 100l, and for any fractional part of 100l over any multiple of 100l;

Provided that an additional inventory, to be exhibited or recorded in Scotland, of any effects of a deceased person, where a former inventory of the estate and effects of the same person has been exhibited and recorded prior to the first day of June one thousand eight hundred and eighty-one, shall be chargeable with the amount of stamp duty with which it would have been chargeable if this Act had not been passed.