



# Customs and Inland Revenue Act 1881

## 1881 CHAPTER 12

### PART III

#### STAMPS

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

#### **31 Provision for return of duty overpaid**

If at any time after the grant of probate or letters of administration, and during the administration of the estate, the value mentioned in the certificate of the officer of the court shall be found to exceed the true value of the personal estate and effects of the deceased, or if at any time within three years after the grant, or within such further period as the Commissioners of Inland Revenue may allow, it shall appear that no amount or an insufficient amount was deducted on account of debts and funeral expenses, it shall be lawful for the said Commissioners, upon proof of the facts to their satisfaction, to return the amount of stamp duty which shall have been overpaid, and to cause a certificate to be written by an authorised officer on the probate or letters of administration setting forth such true value, or, as the case may be, the amount, or corrected-amount of deduction, and such certificate shall be substituted for, and have the same force and effect as, the certificate of the officer of the court.