



# Customs and Inland Revenue Act 1881

1881 CHAPTER 12 44 and 45 Vict

## PART III

### STAMPS

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

**[<sup>F1</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>F2</sup>and the <sup>M4</sup>Small Estates (Representation) Act, 1961], shall be extended so as to apply . . . <sup>F3</sup>, whoever may be the applicant for representation, and wheresoever the deceased may have been domiciled at the time of death, . . . <sup>F4</sup>.]

(2) . . . . . <sup>F5</sup>

#### Textual Amendments

- F1** S. 34 repealed (S.) by Confirmation to Small Estates (Scotland) Act 1979 (c. 22, SIF 116:2), s. 2, **Sch.**
- F2** Words inserted by Small Estates (Representation) Act 1961 (c. 37), s. 1(1), **Sch. 1 para. 4**
- F3** Words repealed by Small Estates (Representation) Act 1961 (c. 37), **Sch. 2**
- F4** Words repealed by Administration of Estates Act 1971 (c. 25), **Sch. 2 Pt. I**
- F5** S. 34(2) repealed as respects persons dying on or after 10th April 1946 by Finance Act 1946 (c. 64), s. 67, **Sch. 12 Pt.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.

**Changes to legislation:**

There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881, Section 34.