



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART III

STAMPS

As to Probate and Legacy Duties, and Duties on Accounts

35 Provision in case of subsequent discovery that the value of estate exceeded three hundred pounds

Where representation has been obtained in conformity with either of the two preceding sections, and it shall be at any time afterwards discovered that the where personal estate and effects of the deceased were of a value exceeding three hundred pounds, then a sum equal to the stamp duty payable on an affidavit or inventory in respect of the true value of such estate and effects shall be a debt due to Her Majesty from the person acting in the administration of such estate and effects, and no allowance shall be made, in respect of the sums deposited or paid by him, nor shall the relief afforded by the next succeeding section be claimed or allowed by reason of the deposit or payment of any sum.