



# Customs and Inland Revenue Act 1881

## 1881 CHAPTER 12

### PART III

#### STAMPS

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

**37 Power to Commissioners to require explanations and proof in support of affidavit or inventory**

It shall be lawful for the Commissioners of Inland Revenue at any time and from time to time within three years after the grant of probate or letters of administration or recording of inventory, as they may think necessary, to require the person acting in the administration of the estate and effects of any deceased person, to furnish such explanations, and to produce such documentary or other evidence respecting the contents of, or particulars verified by, the affidavit or inventory as the case may seem to them to require.