



# Revenue Act 1884

1884 CHAPTER 62 47 and 48 Vict

An Act to amend the Law relating to the Customs and Inland Revenue and to the Audit of Public Accounts, and for other purposes connected with the Public Revenue and Expenditure. [14th August 1884]

## Editorial Information

- X1** The text of ss. 1, 11 was taken from S.I.F. Group 116:1, 2 (Succession: Administration of Estates, England and Wales, Confirmation, Scotland); the text of ss.1, 14 was taken from S.I.F. group 99:1 (Public Finance and Economic Controls: Government Finance and Accounting) ; provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

## Modifications etc. (not altering text)

- C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)  
**C2** This Act is not necessarily in the form in which it has effect in Northern Ireland

## 1 Short title.

This Act may be cited as the Revenue Act 1884.

## PART I

2, 3. .... F1

## Textual Amendments

- F1** [Ss. 2, 3](#) repealed by [Customs and Excise Act 1952 \(c. 44\), s. 320, Sch. 12 Pt. I](#)

4, 5. .... F2

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1884. (See end of Document for details)*

**Textual Amendments**

**F2** Ss. 4, 5 repealed by [Hallmarking Act 1973 \(c. 43\)](#), s. 23, **Sch. 7 Pt. I**

**PART II**

*Amendment of Law Relating to the Inland Revenue*

**6** ..... **F3**

**Textual Amendments**

**F3** S. 6 repealed by [Finance Act 1924 \(c. 21\)](#), s. 41, **Sch. 3**

**7** ..... **F4**

**Textual Amendments**

**F4** S. 7 repealed by [Finance Act 1963 \(c. 25\)](#), s. **73(8)(b)**, Sch. 14 Pt. VI

**8—10.** ..... **F5**

**Textual Amendments**

**F5** Ss. 8–10 repealed by [Stamp Act 1891 \(c. 39\)](#), s. **123**

**11 Representation in the United Kingdom to constitute the title to assets therein situate.**

Notwithstanding any provision to the contrary contained in any local or private Act of Parliament, the production of a grant of representation from a court in the United Kingdom by probate or letters of administration or confirmation shall be necessary to establish the right to recover or receive any part of the personal estate and effects of any deceased person situated in the United Kingdom.

[<sup>F6</sup>Provided that where a policy of life assurance has been effected with any insurance company by a person who shall die domiciled elsewhere than in the United Kingdom, the production of a grant of representation from a court in the United Kingdom shall not be necessary to establish the right to receive the money payable in respect of such policy.]

**Textual Amendments**

**F6** Proviso substituted by [Revenue Act 1889 \(c. 42\)](#), s. **19**

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1884. (See end of Document for details)*

12 ..... F7

**Textual Amendments**

F7 S. 12 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

**PART III**

*Miscellaneous*

13 ..... F8

**Textual Amendments**

F8 S. 13 repealed by [National Loans Act 1968 \(c. 13\)](#), s. 24(2), [Sch. 6 Pt. I](#)

14 **Amendment of 29 & 30 Vict. c. 39. as to what constitutes vouchers in the case of certain payments out of money granted for army and navy services.**

..... F9 Where payment out of money granted by Parliament for army services or navy services is made in respect of pay, wages, pensions, gratuities, or allowances to persons who are serving or have served in any of Her Majesty’s naval or military forces, or are, or have been employed in any of Her Majesty’s naval or military establishments, such payments may be made and witnessed in manner for the time being prescribed by regulations approved by the Treasury<sup>F10</sup>....

... F11

This section shall be construed as part of the Exchequer and Audit Departments Act 1866.

**Textual Amendments**

F9 Recital omitted under authority of [Statute Law Revision Act 1898 \(c. 22\)](#)

F10 Words in s. 14 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9 Group 2](#)

F11 Words repealed by [Interpretation Act 1978 \(c. 30\)](#), S. 25(1), [Sch. 3](#)

**Modifications etc. (not altering text)**

C3 S. 14 extended by S.R. & O. 1918/548 (Rev. I, p. 896; 1918 I, p. 55), Sch.

**Changes to legislation:**

There are currently no known outstanding effects for the Revenue Act 1884.