
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, Cross Heading: Small Estates (Representation) Act 1961. (See end of Document for details)

SCHEDULES

SCHEDULE 12

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

- C1** [Sch. 12](#) applied (S.) by Consumer Arbitration Agreements Act 1988 (c. 21 SIF 5) s. 8(1)
- C1** The text of Sch. 12 paras. 3–15, 18, 20, 21 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991. Parts of this provision have been repealed by [S.I. 1979/924 \(N.I. 8\)](#)

M1 *Small Estates (Representation) Act 1961*

Marginal Citations

- M1** [1961 c. 37.](#)

- 10 (1) In relation to Scotland section 1 of the Small Estates (Representation) Act 1961 shall be amended as provided by the following sub-paragraphs.
- (2) For subsection (2) there shall be substituted the following subsection—
- “(2) Gross estate in this Act and in the enactments specified in the First Schedule to this Act means the aggregate of the property heritable and moveable included in the deceased’s estate, and for the purposes of this Act and those enactments the value of the net estate shall be taken to be the value of the gross estate less reasonable funeral expenses and the aggregate of all liabilities enforceable against the deceased which were incurred for his benefit, and in respect of which he had no right of recourse.”
- (3) Subsection (3) shall be omitted.

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