



Probate and Legacy Duties Act 1808

1808 CHAPTER 149

XLIV And in other Cases, the Commissioners authorized to stamp Receipts for Legacies, brought after Three Months from the Date, on Payment of Duty and Penalty, and to remit Penalty if signed out of Great Britain.

And be it further enacted, That in all Cases not provided for by the preceding Clause, where any Receipt or Discharge given for any Legacy, or for the Residue, or any Share of the Residue, of any Personal Estate, which shall have been given by Will or other testamentary Instrument, or have devolved to any Person or Persons upon Intestacy, shall be brought to the Head Office, to be stamped after the Expiration of Three Calendar Months from the Date thereof, it shall be lawful for the said Commissioners to cause the same to be duly stamped, for making the same available, on Payment of the Duty which shall be payable in respect thereof, together with the Penalty incurred in consequence of the same not having been brought to be stamped before the Expiration of such Three Calendar Months; and where any such Receipt or Discharge shall have been signed out of *Great Britain*, if the same shall be brought to be stamped within Twenty-one Days after its being received in *Great Britain*, it shall be lawful for the said Commissioners to remit any Penalty that may have been incurred thereon, and to cause the same to be duly stamped, on Payment of the Duty payable in respect thereof; any thing contained in any former Act or Acts to the contrary notwithstanding.