



Chequers Estate Act 1917

1917 CHAPTER 55 7 and 8 Geo 5

1 Confirmation of deed of settlement.

The said deed of settlement is hereby confirmed, and shall have effect as if enacted in this Act, but nothing in this Act shall prejudice or affect the right, title, or interest, if any, of any person in or to the Chequers Estate other than the right, title, or interest of the parties to the said deed of the first, second, and third parts.

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Textual Amendments

F1 S. 2 repealed by [Chequers Estate Act 1958 \(c. 60\), s. 3\(7\)](#)

3 Provisions as to taxes and duties.

- (1) So long as Sir Arthur Lee and Lady Lee or the survivor of them continue to retain a beneficial interest in possession in the property settled by the said deed, or any part thereof, the property of such part thereof and Sir Arthur Lee and Lady Lee and the survivor of them in respect thereof shall remain liable to income tax, inhabited house duty, and all other taxes. On Sir Arthur Lee and Lady Lee or the survivor of them ceasing to have any beneficial interest in possession in the said property or any part thereof, the property or such part, and the trustees thereof, and any person having a beneficial interest therein, shall be exempt from all such taxes and from death duties: Provided that this exemption shall cease to apply to any part of the Chequers Estate which may be sold, and in the event of any part thereof being leased to any person other than the [^{F2}Minister of Agriculture, Fisheries and Food], nothing in this section shall exempt the lessee, or any person claiming through him, from liability to any duty or tax in respect of his interest therein.
- (2) On the death of Sir Arthur Lee, if Lady Lee has predeceased him, or if Lady Lee survives him and within six months after his death surrenders, or otherwise ceases to retain any interest in, the said property (other than the rights specified in paragraphs (a)

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and (b) of clause four of the said deed), then, for purposes of death duties the property, other than such rights as aforesaid, shall be deemed not to be property passing on the death of Sir Arthur Lee or Lady Lee.

- (3) No stamp duty shall be charged on the said recited deed, or on any deed made thereunder or in accordance therewith.

Textual Amendments

- F2** Words substituted by virtue of [Ministry of Agriculture and Fisheries Act 1919 \(c. 91\), s. 1](#) and [S.I. 1955/554](#) (1955 I, p. 1200), art. 3

[^{F3}3A. Stamp duty land tax

- (1) A land transaction effected under, or in accordance with, the said recited deed is exempt from charge for the purposes of stamp duty land tax.
- (2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (3) In this section—
“land transaction” has the meaning given by section 43(1) of the Finance Act 2003;
“land transaction return” has the meaning given by section 76(1) of that Act.]

Textual Amendments

- F3** [S. 3A](#) inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, **Sch. para. 3**

4 Short title.

This Act may be cited as the Chequers Estate Act 1917.

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