



Stamp Act 1815

1815 CHAPTER 184

XLI Provision for the Case of too little Stamp Duty being paid on Probates, &c.

And be it further enacted, That from and after the passing of this Act, where any Person, on applying for the Probate of a Will or Letters of Administration, shall have estimated the Estate and Effects of the Deceased to be of less Value than the same shall have afterwards proved to be, and shall in consequence have paid too little Stamp Duty thereon, it shall be lawful for the said Commissioners of Stamps, on Delivery to them of an Affidavit or solemn Affirmation of the Value of the Estate and Effects of the Deceased, to cause the Probate or Letters of Administration to be duly stamped on Payment of the full Duty which ought to have been originally paid thereon in respect of such Value, and of the further Sum or Penalty payable by Law for stamping Deeds after the Execution thereof, without any Deduction or Allowance of the Stamp Duty originally paid on such Probate or Letters of Administration : Provided always, that if the Application shall be made within-Six Calendar Months after the true Value of the Estate and Effects shall be ascertained, and it shall be discovered that too little Duty was at first paid on the Probate or Letters of Administration, and if it shall appear by Affidavit or solemn Affirmation to the Satisfaction of the said Commissioners that such Duty was paid in consequence of any Mistake or Misapprehension, or of its not being known at the Time that some particular Part of the Estate and Effects belonged to the Deceased, and without any Intention of Fraud, or to delay the Payment of the full and proper Duty, then it shall be lawful for the said Commissioners to remit the before-mentioned Penalty, and to cause the Probate or Letters of Administration to be duly stamped, on Payment only of the Sum which shall be wanting to make up the Duty which ought to have been at first paid thereon.