

Confirmation of Executors (Scotland) Act 1858

1858 CHAPTER 56

XV For securing the Stamp Duties, Probates, &c. to be deemed granted for all the Property in the United Kingdom. Inventory to include all such Property.

In any of the aforesaid Cases where the deceased Person shall be stated in or upon the Probate or Letters of Administration to have been domiciled in England or in *Ireland*, as the Case may be, such Probate or Letters of Administration shall, for the Purpose of securing the Payment of the full and proper Stamp Duties, be deemed and considered to be granted for and in respect of the whole of the Personal and Moveable Estate and Effects of the Deceased in the United Kingdom, within the Meaning of the Act of Parliament passed in the Fifty-fifth Year of the Reign of King George the Third, Chapter One hundred and eighty-four, and of all other Acts of Parliament granting or relating to Stamp Duties on Probates and Letters of Administration in England and Ireland respectively; and the Affidavit required by Law to be made on applying for Probate or Letters of Administration in England or Ireland as to the Value of the Estate and Effects of the Deceased; and also where the Commissary shall in manner aforesaid find that the Deceased was domiciled in Scotland, the Inventory required by Law to be exhibited and recorded in the proper Commissary Court in Scotland before obtaining Confirmation, or intermitting with or entering upon the Possession or Management of the Personal or Moveable Estate or Effects of the Deceased in Scotland, shall respectively extend to and include the whole of the Personal and Moveable Estate of the deceased Person in the United Kingdom, and the Value thereof; and the Stamp Duties for the Time being chargeable on Probates and Letters of Administration and on Inventories respectively shall be chargeable upon any Probate or Letters of Administration to be granted, and any Inventory to be exhibited and recorded as aforesaid respectively, for and in respect of the whole of the Personal and Moveable Estate and Effects of the Deceased in the United Kingdom and the Value thereof; and the said Affidavit shall also separately specify the Value of the said Estate and Effects in Scotland.