



Customs and Inland Revenue Act 1881

1881 CHAPTER 12 44 and 45 Vict

U.K.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Customs and Inland Revenue. [3rd June 1881]

Modifications etc. (not altering text)

- C1 Preamble omitted under authority of [Statute Law Revision Act 1894 \(c. 56\)](#)
- C2 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

1 Short title. **U.K.**

This Act may be cited as the Customs and Inland Revenue Act, 1881.

PART I **U.K.**

2^{F1} **U.K.**

Textual Amendments

- F1 [Ss. 2, 19–22, 48, Schedule](#) repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

3^{F2} **U.K.**

Textual Amendments

- F2 [Ss. 3, 7](#) repealed by [Finance Act 1918 \(c. 15\), s. 45, Sch. 4](#)

Changes to legislation: There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881. (See end of Document for details)

4 F3 **U.K.**

Textual Amendments
F3 Ss. 4, 25 repealed by Statute Law Revision Act 1950 (c. 6)

5, 6. F4 **U.K.**

Textual Amendments
F4 Ss. 5, 6, 8–15, 17, 18 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

7 F5 **U.K.**

Textual Amendments
F5 Ss. 3, 7 repealed by Finance Act 1918 (c. 15), s. 45, **Sch. 4**

8–15. F6 **U.K.**

Textual Amendments
F6 Ss. 5, 6, 8–15, 17, 18 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

16 F7 **U.K.**

Textual Amendments
F7 S. 16 repealed by Customs and Inland Revenue Act 1885 (c. 51), **s. 10**

17, 18. F8 **U.K.**

Textual Amendments
F8 Ss. 5, 6, 8–15, 17, 18 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

PART II U.K.

19— F9 **U.K.**
22.

Changes to legislation: There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881. (See end of Document for details)

Textual Amendments

F9 Ss. 2, 19–22, 48, Schedule repealed by Statute Law Revision Act 1894 (c. 56)

23, 24. ^{F10} **U.K.**

Textual Amendments

F10 Ss. 23, 24 repealed by Finance Act 1924 (c. 21), ss. 20, 41, **Sch. 3**

25 ^{F11} **U.K.**

Textual Amendments

F11 Ss. 4, 25 repealed by Statute Law Revision Act 1950 (c. 6)

PART III U.K.

STAMPS

As to Probate and Legacy Duties, and Duties on Accounts

26— ^{F12} **U.K.**
33.

Textual Amendments

F12 Ss. 26–33, 37–40 repealed (with saving) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**

[^{F13}**34** **Provision as to inventories where gross value of estate does not exceed 300l. U.K.**

(1) The ^{M1}Intestates Widows and Children (Scotland) Act, 1875, and the ^{M2}Small Testate Estate (Scotland) Act, 1876, as amended by the ^{M3}Sheriffs Court (Scotland) Act, 1876 [^{F14}and the ^{M4}Small Estates (Representation) Act, 1961], shall be extended so as to apply . . . ^{F15}, whoever may be the applicant for representation, and wheresoever the deceased may have been domiciled at the time of death, . . . ^{F16}.]

(2) ^{F17}

Textual Amendments

F13 S. 34 repealed (S.) by Confirmation to Small Estates (Scotland) Act 1979 (c. 22, SIF 116:2), s. 2, **Sch.**

F14 Words inserted by Small Estates (Representation) Act 1961 (c. 37), s. 1(1), **Sch. 1 para. 4**

F15 Words repealed by Small Estates (Representation) Act 1961 (c. 37), **Sch. 2**

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- F16** Words repealed by [Administration of Estates Act 1971 \(c. 25\), Sch. 2 Pt. I](#)
- F17** [S. 34\(2\)](#) repealed as respects persons dying on or after 10th April 1946 by [Finance Act 1946 \(c. 64\), s. 67, Sch. 12 Pt. III](#)

Marginal Citations

- M1** 1875 c. 41.
- M2** 1876 c. 24.
- M3** 1876 c. 70.
- M4** 1961 c. 37.

35, 36. ^{F18} **U.K.**

Textual Amendments

F18 [Ss. 35, 36](#) repealed by [Finance Act 1946 \(c. 64\), s. 67, Sch. 12 Pt. III](#); repealed (with saving) by [Finance Act 1975 \(c. 7\), ss. 50, 52\(2\)\(3\), 59, Sch. 13 Pt. I](#)

37— ^{F19} **U.K.**
40.

Textual Amendments

F19 [Ss. 26–33, 37–40](#) repealed (with saving) by [Finance Act 1975 \(c. 7\), ss. 50, 52\(2\)\(3\), 59, Sch. 13 Pt. I](#)

41— ^{F20} **U.K.**
43.

Textual Amendments

F20 [Ss. 41–43](#) repealed with saving by [Finance Act 1949 \(c. 47\), s. 52\(9\)\(10\), Sch. 11 Pt. IV](#); [Finance Act 1975 \(c. 7\), ss. 50, 52\(2\)\(3\), 59, Sch. 13 Pt. I](#)

44— ^{F21} **U.K.**
47.

Textual Amendments

F21 [Ss. 44–47](#) repealed by [Stamp Act 1891 \(c. 39\), s. 123](#); repealed (with saving) by [Finance Act 1975 \(c. 7\), ss. 50, 52\(2\)\(3\), 59, Sch. 13 Pt. I](#)

48 ^{F22} **U.K.**

Changes to legislation: There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881. (See end of Document for details)

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Textual Amendments

F22 [Ss. 2, 19–22, 48, Schedule](#) repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

Changes to legislation: There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881. (See end of Document for details)

F23F23 SCHEDULE U.K.

Textual Amendments

F23 Ss. 2, 19–22, 48, Schedule repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

..... F23

Changes to legislation:

There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881.