



Customs and Inland Revenue Act 1881

1881 CHAPTER 12 44 and 45 Vict

PART III

STAMPS

As to Probate and Legacy Duties, and Duties on Accounts

26—^{F1}
33.

Textual Amendments

F1 Ss. 26–33, 37–40 repealed (with saving) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

[^{F2}34 **Provision as to inventories where gross value of estate does not exceed 300/.**

(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 [^{F3}and the ^{M4}Small Estates (Representation) Act, 1961], shall be extended so as to apply . . . ^{F4}, whoever may be the applicant for representation, and wheresoever the deceased may have been domiciled at the time of death, . . . ^{F5}.]

(2)^{F6}

Textual Amendments

F2 S. 34 repealed (S.) by [Confirmation to Small Estates \(Scotland\) Act 1979 \(c. 22, SIF 116:2\)](#), s. 2, [Sch.](#)

F3 Words inserted by [Small Estates \(Representation\) Act 1961 \(c. 37\)](#), s. 1(1), [Sch. 1 para. 4](#)

F4 Words repealed by [Small Estates \(Representation\) Act 1961 \(c. 37\)](#), [Sch. 2](#)

F5 Words repealed by [Administration of Estates Act 1971 \(c. 25\)](#), [Sch. 2 Pt. I](#)

F6 S. 34(2) repealed as respects persons dying on or after 10th April 1946 by [Finance Act 1946 \(c. 64\)](#), s. 67, [Sch. 12 Pt.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](#)

Changes to legislation: There are currently no known outstanding effects for the Customs and Inland Revenue Act 1881, Cross Heading: As to Probate and Legacy Duties, and Duties on Accounts. (See end of Document for details)

Marginal Citations

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

35, 36. **F7**

Textual Amendments

- F7** Ss. 35, 36 repealed by Finance Act 1946 (c. 64), s. 67, **Sch. 12 Pt. III**; repealed (with saving) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt.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— **F8**
40.

Textual Amendments

- F8** Ss. 26–33, 37–40 repealed (with saving) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt.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— **F9**
43.

Textual Amendments

- F9** Ss. 41–43 repealed with saving by Finance Act 1949 (c. 47), s. 52(9)(10), **Sch. 11 Pt.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— **F10**
47.

Textual Amendments

- F10** Ss. 44–47 repealed by Stamp Act 1891 (c. 39), **s. 123**; repealed (with saving) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt.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 **F11**

Textual Amendments

- F11** 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,
Cross Heading: As to Probate and Legacy Duties, and Duties on Accounts.