

ANNO VICESIMO QUARTO & VICESIMO QUINTO

VICTORIÆ REGINÆ.

****

CAP. XCII.

An Act to amend the Law for the Collection of the Stamp Duties on Probates, Administrations, Inventories, Legacies, and Successions.

[6th *August* 1861.]

BE it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Proceedings for enforcing Payment of Succession and Legacy Duties.

1. Where any Assessment of Duty shall be made in pursuance of the Succession Duty Act, 1853, and the Duty shall not be paid, and there shall be no Appeal from the Assessment, where there shall be no Notice of disputing the Liability to such Assessment, the Commissioners of Inland Revenue shall be and they are hereby empowered to take the same or the like Proceedings for enforcing the Payment of such Duty, or any Part thereof, from any Person liable for the same, or the Owner of any Property expressly charged therewith, in like Manner as they are by Section Forty-seven of the same Act authorized to take for enforcing the Delivery of an Account, including all the Costs of such Proceedings; and where Proceedings shall be taken under the said Section against any

 accountable

accountable Party, and an Account shall be delivered in pursuance thereof, no Cause being shown as therein mentioned, such Party shall, on paying the Duty assessed on such Account, pay also the Costs of the Proceedings; and where Proceedings shall be taken as authorized by Section Forty-eight of the same Act, to enforce the Delivery of Accounts under the Legacy Duty Acts, such Proceeding shall also extend to the Payment of the Duty, if any, together with the Costs of the Proceedings; and for any of the Purposes aforesaid the Judges of the respective Courts of Exchequer shall frame all necessary Writs and Orders; and when any such Proceedings shall be discharged the Crown shall be liable to pay Costs to the Party proceeded against, and in all such Cases an Appeal shall lie from any Judgment of the Court in the same Manner as from any Judgment in a Proceeding by Information at the Suit of the Attorney General.

Certain Provisions in 22 & 23 Vict. c. 21. relating to summary Proceedings in England to extend to Ireland.

2. Whereas an Act was passed in the Twenty-second and Twenty-third Years of Her present Majesty's Reign, Chapter Twenty-one, for regulating the Office of Queen's Remembrancer, and amending the Practice and Procedure on the Revenue Side of the Court of Exchequer in *England*, and it is expedient that certain of the Provisions contained in the said Act should extend to *Ireland*: Be it enacted, That the Provisions contained in Sections Ten, Eleven, Twelve, Thirteen, Fourteen, and Fifteen of the said last-mentioned Act shall, so far as the same are applicable, extend to *Ireland*, and the said Sections shall be read as if the same were expressly enacted in reference to *Ireland*.

No Return of Probate Duty to be made for voluntary Debts.

3. No Return of Stamp Duty paid upon any Probate or Letters of Administration in *England* or *Ireland*, or any Inventory of the Estate and Effects of any deceased Person in *Scotland*, shall be made or allowed in respect of any voluntary Debt due from any Person dying after the Twenty-eighth Day of *June* One thousand eight hundred and sixty-one, which shall be expressed to be payable on the Death of such Person or payable under any Instrument which shall not have been *bonâ fide* delivered to the Donee thereof Three Months before the Death of such Person.

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1861.