



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART III

DEATH DUTIES.

- 56 Power to transfer land in satisfaction of estate duty, settlement estate duty, or succession duty.**
- (1) The Commissioners may, if they think fit, on the application of any person liable to pay estate duty or settlement estate duty or succession duty in respect of any real (including leasehold) property, accept in satisfaction of the whole or any part of such duty, such part of the property as may be agreed upon between the Commissioners and that person.
 - (2) No stamp duty shall be payable on any conveyance or transfer of land to the Commissioners under this section.
 - (3) The Commissioners may hold any property transferred to them under this section and shall deal with it in such manner as Parliament may hereafter determine.