



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART III

STAMPS

As to Probate and Legacy Duties, and Duties on Accounts

26 Stamp duties to be under the care and management of the Commissioners of Inland Revenue

- (1) The stamp duties herein-after imposed shall be under the care and management of the Commissioners of Inland Revenue, who by themselves and their officers shall have the same powers and authorities for the collection, recovery, and management thereof as are by law vested in them for the collection, recovery, and management of any stamp duties, and shall have all other powers and authorities requisite for carrying into effect the provisions of this Act in relation to such stamp duties.
- (2) Such stamp duties may be denoted by impressed or adhesive stamps, or partly by impressed stamps and partly by adhesive stamps, as the said Commissioners may think proper.
- (3) As respects the duties imposed on affidavits in substitution for the duties on probates or letters of administration, the several provisions now in force in relation to the last-mentioned duties shall, so far as the same are consistent with the provisions of this Act, be deemed to be applicable to the said duties hereby imposed, and in the application thereof a probate or letters of administration having thereon such a certificate as is herein-after mentioned shall for all purposes be deemed to have been duly stamped in respect of the value stated in the certificate.