



Finance Act 1898

1898 CHAPTER 10

PART V

ESTATE DUTIES

13 Persons not sui juris not to be deemed competent to dispose for the purpose of breaking settlements.

Section five, sub-section two, of the Finance Act, 1894, shall be read and have effect as if the following words had been inserted at the end thereof, " and who if on his death subsequent limitations " under the settlement take effect in respect of such property was " sui juris at the time of his death or had been sui juris at any time " while so competent to dispose of the property."

14 Settlement estate duty repayment.

Where in the case of a death occurring after the commencement of this Act settlement estate duty is paid in respect of any property contingently settled, and it is thereafter shown that the contingency has not arisen, and cannot arise, the said duty paid in respect of such property shall be repaid.