

Here state the Name and Address of the Person who forwards this Account.

J. Hamilton Wray Solicitor Vendor

This Form is for the payment of Duty on CESSERS of terminable CHARGES upon Real Estate, including the Cesser of Dower.

If the Duty is to be paid in the usual course by instalments, the second and subsequent instalments should be accounted for, as they fall due, upon the Form No. 7.

Where Estate Duty under 52 Vict., cap. 7, sec. 6, is payable on any property included in this account, a separate Statement of the value of such property, on Form No. 13, must be delivered.

The account when filled up IN DUPLICATE should be PRESENTED PERSONALLY or by an Agent at the Legacy and Succession Duty Office, Somerset House, London; or it may be sent through the Post from an address OUTSIDE the Metropolitan Postal District.

OBSERVE—Money should not be remitted until the amount payable and the mode of payment have been notified to the parties.

Register W., of the year 1886, Fo. 160.

TITLE

(1) AN ACCOUNT of the Succession

(1) PLEASE READ THE INSTRUCTIONS PRINTED ABOVE.

of (1) William Warder

(2) Insert name of Successor.

of (1) Brading in the Isle of Wight

(3) Insert full postal address.

upon the death of Sophia Warder

who died on the sixth day of January 1886, in respect

of the cesser of the terminable charge set out below, the succession being derived from William Warder

(4) Here state the Title, whether under will, settlement, or intestacy, and if under any deed or other documents the date thereof, and the names of the parties thereto. If under a will, state date and place of probate, or if under an intestacy state date of grant of administration, and where issued.

the predecessor under (1) his will dated the 21st day of December 1865 proved in the District Registry at Winchester on the

21st day of June 1866 delivered by (1) the Successor

(5) Here state name and address of accounting party, and whether trustee or successor.

N.B.—Add where applicable,—

(6) Insert of the said Successor, or if not the Successor state name.

The charge of which the cesser is accounted for herein was deducted in the account of the succession of (1) the said Successor

Reference:—

Reg. 12, 1866,

upon the death of the said William Warder

Fo. 619

who died on the seventh day of March 1866.

DESCRIPTION OF THE CHARGE

AMOUNT

£ s. d.

A cesser of annuity of £6 charged on Houses and premises situate at Brading in the Isle of Wight

6 - -

Is it intended to pay the whole Duty in advance under discount? Reply, (say "Yes" or "No.")

DECLARATION:—

I, Wray declare that this is a just and true account of (1) part of the Succession of (1) me William Warder upon the death of the before-named Sophia Warder and that the said (1) William Warder was born on the sixteenth day of February 1826, and (1) lineal issue of William Warder the Predecessor from whom the said Succession is derived.

Dated this sixth day of July 1892.

(Here sign the Account) Wray

(7) Insert "all" or "part of" as the case may be.

(8) Insert name of Successor.

The Value of an Annuity of £ 6 : - : - for a Life aged 59, is £ 59 : 18 : 10

and the Duty on this sum at the rate of 1 per cent. is assessed at £ : 11 : 11

Discount or Interest thereon £ : 1 : 11

£ : 13 : 10

The First Instalment of this Duty (chargeable upon a capital of £ : : ) By the Commissioners,

Amount to £ : :

Discount or Interest } £ : :

thereon } £ : :

JJ

£ : :

G. E. Draper

Registrar.

16 July 1892

RECEIPT FOR DUTY.

RECEIVED the 2 day of Aug. 1892, the

Sum of

Thirteen shillings 7 10

being the Instalment of the Duty above-mentioned, with interest thereon.

£ : 13 : 10.

Registered,

G. W. Jefferys

Comptrolled,

For Acct. & Compt. Gen. of Inland Revenue.

E. Hawley

For Receiver General of Inland Revenue.

RATES OF DUTY.

By Stat. 16 and 17 Vic., cap. 51, and 51 Vic., cap. 8.

Table with 3 columns: Description of relationship, Rate per cent., and Rate per cent. (1888). Rows include Lineal Issue, Brothers and Sisters, Descendants, Grandfather/Grandmother, and remote Consanguinity.

\* NOTE.—The higher rates are not payable upon the interest of a successor in leaseholds passing to him by will or devolution by law, or in property included in an account according to the value whereof duty is payable under the Customs and Inland Revenue Act, 1881.

Successors in leaseholds for years who would otherwise be chargeable with duty at the rate of £1 per cent. are exempt when the value of such leaseholds has been included in the Affidavit or Inventory and duty has been paid thereon in conformity with the Act, 44 Vic., cap. 12.

The Husband or Wife of the Predecessor is not chargeable with Duty, and a Successor whose Husband or Wife is of nearer relationship to the Predecessor is chargeable with Duty at the rate at which such Husband or Wife would be chargeable. The relations of the Husband or Wife of the Predecessor are chargeable with Duty at £10 per cent., or £11 10s. per cent. as the case may be, unless themselves related in blood to the Predecessor.

- OBSERVE—1. Where the Successor became entitled in possession at a death before the 1st July, 1888, the Duty is payable by eight equal half-yearly Instalments; the first to be paid Twelve Months after the Successor shall have become entitled in possession, and the seven following Instalments at half-yearly intervals of Six Months each. Interest at the rate of £4 per cent. per annum is chargeable upon the amount of all Instalments in arrear. 2. Where the Successor became entitled in possession at a death on or after the 1st July, 1888, the Duty is payable:— (a) by eight equal half-yearly Instalments as above; or, (b) at the option of the Successor, by two equal moieties, whereof the first moiety shall be paid by four equal yearly Instalments, the first to be paid at the expiration of twelve months next after the Successor shall have become entitled to the beneficial enjoyment of the property, and the three following Instalments at yearly intervals thereafter; and the second moiety shall be paid on the day for payment of the last Instalment of the first moiety, or, if not so paid, shall be payable by four equal yearly Instalments, with interest at the rate of £1 per cent. per annum from such last mentioned day on so much of the second moiety as shall for the time being remain unpaid, the first of such Instalments, with the interest, to be paid at the expiration of twelve months from that day. 3. Discount at the rate of £4 per cent. per annum is allowed upon the amount of all Instalments paid in advance. 4. The liability to account for and pay the Instalments as they fall due in no way depends upon application being made by the Commissioners.