

**THE SUCCESSION DUTY
ACT 1853 (16 & 17
VICTORIA, CAP. 51), WITH
THE DECISIONS AND NOTES**

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Alfred Hanson

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1853

(16 & 17 VICTORIA, CAP. 51.)

WITH
THE DECISIONS AND NOTES.

BY
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LONDON:
STEVENS AND HAYNES,
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1865.

PREFACE.

NEARLY twelve years have now elapsed since the Succession Duty Act came into operation, and experience has shown that it is, upon the whole, singularly well adapted to effect the purpose for which it was passed,—of imposing upon real property and settled personal estate accruing to any person by reason of death, the same liability to duty which the Legacy Duty Acts had previously imposed upon personal property derived under a will or intestacy.

It was not, however, to be expected that any legislative enactment, the subject of which was so extensive, and the object to a great extent novel and difficult, could be so framed as entirely to obviate objection; and accordingly the cases which have been brought before the Courts of Law and Equity, with the view of ascertaining the right construction to be put upon the different provisions of the Act, have been neither few nor unimportant.

In most of the cases which have come under the consideration of the English courts the Author has been employed as junior counsel for the Crown, and he ventures to hope that the attempt which he has made in the following pages to collect and classify the decisions to which the Act has given rise, under the various sections to which they relate, and to add such notes as appear necessary to elucidate its meaning, may, notwithstanding the existence of more elaborate treatises on the subject, be not altogether useless or unacceptable to the profession and the public at large.

16, OLD SQUARE, LINCOLN'S INN,
June, 1865.

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