

**A PRACTICAL GUIDE TO  
THE DEATH DUTIES: AND  
TO THE PREPARATION OF  
DEATH DUTY ACCOUNTS**

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A practical guide to the death duties: and to the preparation of death duty accounts by Charles Beatty

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**CHARLES BEATTY**

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A PRACTICAL GUIDE  
TO THE  
DEATH DUTIES  
AND TO THE PREPARATION OF  
DEATH DUTY ACCOUNTS

BY  
CHARLES BEATTY  
*Solicitor*  
OF THE ESTATE DUTY OFFICE, SOMERSET HOUSE

SECOND EDITION  
(REVISED AND ENLARGED)



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1907

## PREFACE TO THE FIRST EDITION.

THE Author's experience on both sides of the "counter," *vis.*, formerly as a Solicitor having the conduct of Death Duty matters, and now as an Examiner of Accounts at the Estate Duty Office, has led him to believe that a simple guide to the duties, together with practical directions as to the preparation of accounts, would be of service to the practitioner. It is obvious that so complicated a subject as the Death Duties cannot be exhaustively treated in the limits of so small a volume as this; the Author's object has been to outline all the duties, enlarging upon such points as his practical experience shows him most frequently arise. When notifying parties of claims which have arisen, the Estate Duty Office indicates (and will supply if so desired) the appropriate forms; it is therefore unnecessary to print them in this book.

C. B.

ESTATE DUTY OFFICE,  
SOMERSET HOUSE,  
November, 1905.

## PREFACE TO THE SECOND EDITION.

THE success attending the first edition of this book has afforded the Author gratifying proof that it meets a demand for a simple and practical guide to the Death Duties. In the present edition the work has been thoroughly revised, various important changes of practice noted, and the whole brought up to date by including the amendments in the law effected by the Finance Act, 1907. The Finance Acts, 1894 to 1907, so far as they relate to the Death Duties, are printed as an Appendix to this edition: the Author believes this cannot fail to prove useful to the practitioner as a means of ready reference.

C. B.

ESTATE DUTY OFFICE,  
SOMERSET HOUSE,  
*August, 1907.*

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