

INFORMATION ON CLASSES OF DOCUMENTS

Class	IR 26 & 27																								
<p>Title and Catalogue link</p>	<p>IR 26: Board of Inland Revenue and predecessors: Estate Duty Office and predecessors: Registers of Legacy Duty, Succession Duty and Estate Duty - 1796-1903</p> <p>IR 27: Board of Inland Revenue and predecessors: Estate Duty Office and predecessors: Indexes to Registers of Legacy Duty, Succession Duty and Estate Duty - 1796-1903</p>																								
<p>Structure</p>	<table border="0"> <tr> <td>1 - 178</td> <td>Abstracts of PCC Wills (1796-1811)</td> </tr> <tr> <td>179 - 287</td> <td>Abstracts of PCC Admons (1796-1857)</td> </tr> <tr> <td>287 - 437</td> <td>Abstracts of Country Court Wills (1796-1811)</td> </tr> <tr> <td>438 - 534</td> <td>Abstracts of Country Court Admons (1812-1857)</td> </tr> <tr> <td>535 - 3292</td> <td>Abstracts of Wills (1812-1881)</td> </tr> <tr> <td>3293 - 3433</td> <td>Intestate Registers (1858-1881)</td> </tr> <tr> <td>3434 - 4855</td> <td>Will & Admon Registers (1882-1894)</td> </tr> <tr> <td>4856 – 4867</td> <td>Reversionary Registers (1812-1852)</td> </tr> <tr> <td>4868 – 6262</td> <td>Succession Registers (1853-1894)</td> </tr> <tr> <td>6263 – 6282</td> <td>Succession Arrears Registers (1853-1878)</td> </tr> <tr> <td>6283 – 8690</td> <td>Estate Duty Registers (1894-1903)</td> </tr> <tr> <td>8691 – 8743</td> <td>Old Duty Registers (1895-1903)</td> </tr> </table>	1 - 178	Abstracts of PCC Wills (1796-1811)	179 - 287	Abstracts of PCC Admons (1796-1857)	287 - 437	Abstracts of Country Court Wills (1796-1811)	438 - 534	Abstracts of Country Court Admons (1812-1857)	535 - 3292	Abstracts of Wills (1812-1881)	3293 - 3433	Intestate Registers (1858-1881)	3434 - 4855	Will & Admon Registers (1882-1894)	4856 – 4867	Reversionary Registers (1812-1852)	4868 – 6262	Succession Registers (1853-1894)	6263 – 6282	Succession Arrears Registers (1853-1878)	6283 – 8690	Estate Duty Registers (1894-1903)	8691 – 8743	Old Duty Registers (1895-1903)
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<p>Size / Scope</p>	<p>The class consists of 8743 pieces. It falls into three broad categories, following the development of the duty system: Legacy Duty registers (pieces 1 – 4867); Succession Duty registers (pieces 4868 – 6282); and Estate Duty registers (6283 – 8743).</p>																								
<p>Physical format and condition</p>	<p>The manuscript entries are made onto printed sheets divided into columns by heading, and complete entries will stretch across two pages (left to right).</p> <p>In later registers (after 1811) the page structure was complicated by the use of double headings. The top of the page contains the first set of headings listing the name of the deceased, the date and amount contained within the will, a description of the executors, and place of probate. Other information that may be included is the date of death, details of the beneficiaries and next of kin. As tax was not payable on bequests to immediate family, the relationship was often noted.</p> <p>As the printed columns relate to the second set of headings, the first set of information is likely to run over several columns. Thus to avoid confusion the first set of information will have a line drawn underneath it.</p>																								

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	<p>Underneath these details are the second set of headings, which deal with the technical aspects. A line was also drawn between separate will entries.</p> <p>The registers were often annotated years after the first entry and thus may include additional information such as date of death of spouse, beneficiaries, births of posthumous children and grandchildren, address changes, reference to law suits, cross reference to other entries, etc.</p> <p>Landscape pages, with numerous handwritten entries – occasionally one page, more often two (latterly more)</p> <p>Pieces 1 to 2118 have been filmed – that is, all PCC and country court registers up to 1857. Subsequent pieces only exist in the original formats. Approximately 254,000 images</p>
Popularity	<p>Currently the Death Duty registers are an underused genealogical resource, largely as a result of a lack of awareness. The registers are a useful finding aid for genealogists in ascertaining which court a will was proved or administration granted. The registers may also contain other valuable information that may not be available within a will, for example the relationship of the beneficiaries to the testator.</p> <p>A survey was conducted on the records available on microfilm in The National Archives Reading Rooms, from the 11th to 17th February 2006. Combined usage of the IR 26 and 27 ranks within the top 30 most popular collections.</p> <p>In terms of leaflet requests to the Catalogue, the information leaflet relating to "Death Duty Records" has shown Family History to be a consistently popular subject, ranking highest for requests in the last survey.</p>
Copyright clearance	Crown Copyright
Research Guide	<p>Death Duty Records, From 1796 Family Records Centre Factsheet: How to interpret Death Duty Records</p>
Possible areas for indexing	Name of deceased; Occupation; Parish/Place; County; Country; Full Date of Probate; Where Proved
Any other relevant information	<p>Pieces 287-321 have been transcribed by the Family Records Centre.</p> <p>Additional finding aid is available in the reading rooms at The National Archives in Kew.</p>