

# Death duties 1796-1903: further research

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## 1. Introduction

This guide to death duty records covers the period 1796 to 1903. It tells you:

- about the historical background to death duties
- where to look for the relevant records
- what information you can find in death duty records
- how to interpret death duty registers, including common abbreviations

You may wish to start your research by consulting our research signpost on **death duties between 1796 and 1903**.

## 2. Background

The term 'death duties' refers to the payment of three different taxes: legacy, succession and estate duty. These were payable from 1796 on many estates in England and Wales over a certain value. This value changed over time. The scope of estate duty was extended throughout the nineteenth century, so that more people were included.

Before 1805 the death duty registers cover about a quarter of all estates. By 1857, there should be an entry for all estates except those worth less than £20. However, unless the assets were valued at £1,500 or more, the taxes were often not collected, so the register entry was not filled in with all the details. Death duties were not required of people who died in the service of their country.

For the procedure involved in paying death duties, see Ham's *Inland Revenue Yearbook*. The National Archives' library has copies of this annual work (under slightly varying titles) from 1875 to 1930. For more background information, see the series descriptions for **IR 26** and **IR 27**.

After 1903, individual files were kept for each case: however, most have not been preserved.

## 3. Information in the death duty registers

The death duty registers in **IR 26**, covering 1796 to 1903, may include information that cannot be found elsewhere. They can show:

- what happened to someone's personal estate (not freehold) after death
- what the estate was actually worth, excluding debts and expenses
- the name of the deceased, with address and last occupation
- the date of the will, the place and date of probate, and the names, addresses and occupations of the executors
- details of estates, legacies, trustees, legatees, annuities and the duty paid

They can also give the date of death, and information about the people who received bequests (beneficiaries), or who were the next-of-kin, such as exact relationship to the deceased. Tax was not payable on bequests to people within a closely defined family circle, and as a result the family relationship was often noted in the registers. In 1796, tax was not payable on bequests to offspring, spouse, parents and grandparents. In 1805, the exemption was restricted to spouse and parents. From 1815, only bequests to the spouse were exempt from paying tax.

Because the registers could be annotated for many years after the first entry, they can include information such as dates of death of spouse; dates of death or marriage of beneficiaries; births of posthumous children and grandchildren; change of address; references to law suits, and cross references to other entries.

If any of the estate was left in trust before 1852, look at the reversionary registers as well. These were created to contain all the present and future claims extant for the period 1812 to 1852.

The tables in section 6 should help you to interpret the entries in the registers.

## 4. Finding the death duty indexes and registers

The table below tells you which part of the death duty indexes in **IR 27** and the main series of registers in **IR 26** you will need to look at to identify the index or register you need. It also tells you what format they are in (original documents, microfilm or online digitised images). Many of the registers for the 1890s were destroyed by fire.

Between 1796 and 1811, each church probate court was indexed separately. The courts other than the Prerogative Court of Canterbury are collectively known as the 'country courts'. Digitised copies of the **death duty registers for the country courts, 1796-1811**, are available online.

The dates given are date of probate or issue of the grant of administration, not of death. The abbreviations SP (of the same place), NE (no entry), & ors (and others), and & anor (and another) are sometimes used.

The index entry will give you a folio reference to the corresponding register: look at the **IR 26** catalogue to convert it. On occasion, you may find an index entry with no folio reference: this means that no tax was payable. A reference like RR/41/J/12 is to the reversionary registers (see section 3): it gives year, initial of surname, and folio, and needs to be converted using the catalogue for **IR 26/4856-4867**.

The National Archives does not hold the corresponding wills or administrations: for more information see the in-depth research guide **Wills and probate records**.

Legacy duty	Testators	Indexes	Registers
1796-1811	PCC testators	1-16	1-178 On microfilm at The National Archives
1796-1811	Country courts' testators	67-93	287-437 Searchable online in <b>Discovery</b> and on microfilm at The National Archives
1812-1881	Testators	140-419	535-3292 Microfilm to 1857; then original documents at The National Archives

## Intestates

1796-1857	PCC Country courts' intestates	17-66	179- 286	On microfilm at The National Archives
1796-1857	Country courts' intestates	67-139	287- 534	Searchable online from 1796-1811 in <b>Discovery</b> and on microfilm from 1812-1858 at The National Archives
1858-1863	Intestates	420-429	3293- 3316	Original documents at The National Archives
1864-1881	Intestates	no indexes	3317- 3433	Original documents at The National Archives
<b>Both</b>				
1882-1894	All testators and intestates	430-531	3434- 4855	Original documents at The National Archives
1812-1852	Reversionary registers	none	4856- 4867	Original documents at The National Archives
<b>Succession duty</b>				
1853-1894	Testators and intestates	none	4868- 6262	Original documents at The National Archives
1853-1878	(outstanding claims)	none	6263- 6282	Original documents at The National Archives
<b>Estate duty</b>				
1894-1903	Testators and intestates	532-605	6283- 8743	Original documents at The National Archives

#### 4.1 Using death duty indexes to find English and Welsh wills, 1796-1858

If you are looking for an English or Welsh will or administration between 1796 and 1858, when there were very many probate courts, try the death duty indexes in **IR 27** as a 'short cut'. Before 1811 it won't be very short, as each court **had its own index**.

## 5. Other records associated with legacy duties

The following series also contain record relating to death duties:

Type of record	Date	Record series
Specimen death duty accounts	1796-1903	<b>IR 19</b>
Death duty accounts for famous people, including Dickens, Engels, Austen, Shelley, Disraeli, Gladstone and Nightingale	1805-2003	<b>IR 59</b>
Correspondence on contentious cases	1812-1836	<b>IR 6</b>
Correspondence on contentious cases for Scotland	1839-1841	<b>IR 7</b>
Contentious cases reported to the Treasury by the Board of Stamps	1800-1825	<b>IR 49</b>
	1825-1833	<b>IR 50</b>
Legacy, succession and probate duty case books	1853-1866	<b>IR 67</b>
		<b>IR 62</b> - to order pieces 1-1050 allow three working days for production. The more recent files are closed for 75 years (see below)
Precedent files	1869-1975	
Death duties case volumes among the Board of Inland Revenue law officers' and counsels' opinions	1853-1959	<b>IR 98/1-9, IR 98/30-31</b>

		<b>IR 99</b> , relating to death duties cases for IR 98/5-26, 236-244. These documents need three working days to produce. The more recent volumes for both IR 98 and IR 99 are closed for 75 years (see below)
Solicitors' opinions and reports	1855-1964	
Miscellaneous petitions relating to appeals against Inland Revenue assessments for estate or succession duty	1864-1917	<b>E 188</b>

Under the Freedom of Information Act 2001, a request can be made via email or in writing for a review of closed files. See our website for more on **freedom of information**.

Before 1812, the registers include very brief abstracts of wills. After 1812, copy wills were made, but these have largely been destroyed. Those from the major local probate courts in Cornwall, Devon and Somerset were sent to the respective local archives to fill some of the gaps caused by the loss of local probate records from those counties by enemy action in the Second World War. See the **Somerset Heritage Centre** website for more information about the wills they hold.

## 6. Interpreting the death duty registers

### 6.1 Before 1805

Before 1805 the registers contain references to around 25% of the grants of probate and administration. The reason for this low figure is that between 1796 and 1805 duty was payable only when the beneficiaries were not spouses, children, parents or grandparents of the deceased.

### 6.2 Before 1811

The registers between 1805 and 1815 contain references to around 75% of all the grants of probate and administration. They are a fuller record because:

- Everyone except the spouse and parents of the deceased paid the duty on legacies and residues worth over £20
- If the will directed the sale of real estate to raise such legacies or residues, the amount raised was now included as well

From 1796 to 1811 Death Duty registers consist of individual pre-printed sheets. The pages contain summaries of wills and accounts of administrations and an entry can run either to a few lines or a few pages.

The church court submitted the details, recording bequests and other matters chargeable with legacy duty. The sheets were then delivered to the office of the Board of Stamps in London, where they were bound into registers.

Death duties were not required of those who lived abroad or who died in the service of their country) or if the property was overseas (exempt from death duties until 1894).

The registers before 1811 are reasonably simple. An entry for the estate of a particular person stretches over two facing pages, and is divided up into different columns. Each column contains a specific piece of information, defined by the column heading, and has its own abbreviations (see below).

### 6.3 After 1811

After 1811 the entry for the estate of a particular person stretches over two facing pages, and is divided up into different columns. Each column contains a specific piece of information, defined by the column heading, and has its own abbreviations. But each entry now has a double set of column headings.

The first set of headings is hand written at the top of the entry. They give:

- name of the deceased
- the date and amount contained in the will
- a description of the executors
- the place of probate

The information is then ruled off from the information given under the second set of headings. These headings are the printed ones, given at the top of the page. They cover the technical details of the will. The entry relating to one estate is separated from the next entry by a similarly ruled line.

The registers changed over time. The table below takes a register from 1837 as an example, and indicates what each column means, and what you can expect to find in it.

### First set of column headings

	Column	
1-2	Name and date	also address and date of death
3	Date of will	
4	Executors	
5-6	Residence	residence of executors
7-8	Description	occupation/rank of executors
9-13	Where and when proved	court and date at which the will was proved

### Sample abbreviations used

*ArchCt/Totnes/archd'on* = Archdeaconry court of Totnes  
*BishCt/Lichfield /* = Bishop's (consistory) court of Lichfield  
*ConCt/London* = Consistory court of London  
*ConstEpic/Wells* = Episcopal Consistory Court of Bath & Wells  
*Deans/Lichfield* = Dean and Chapter of Lichfield  
*Ecclesi/St Albans* = Archdeaconry of St Albans  
*ExCt/York* = Exchequer court of the Archbishop of York  
*PC/Cant.y* = Prerogative court of Canterbury  
*PecuC/Biggleswade* = Peculiar court of Biggleswade  
*RuralD/Chester* = Rural Dean of Chester

14	Sum sworn under	approximate value of the total estate
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### Second set of column headings

1	Legacies	description of size and types of items bequeathed in the will
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### Abbreviations used

*ann<sup>y</sup>ch'd on R and P Est* = annuity charged on real and personal estate  
*chgd* = charged  
*3 P C Cons* = 3% Consols  
*3 P C Red* = 3% Reduced bank annuities

2	Observations	notes on the legacies or other information for the purposes of estimating duty payable
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3 To whom in trust to whom estate is entrusted, i.e. the executors the date of codicils to the will in which various legacies are bequeathed

**Abbreviations used**

*exors* = executors

4 For what purpose what is to be done with the legacy; into how many portions it is to be divided, upon what conditions legatees are entitled to it, whether the legacies have to be converted into certain forms for payment, etc.

5 Legatee to whom the legacies are due

**Abbreviations used**

*Resy Legatee* = residuary legatee (i.e. the legatee who receives the remainder of the estate once the claims of the other legatees have been satisfied)

6 Consanguinity relationship of the legatee to the deceased for the purposes of calculating the rate of duty payable on the legacy

**Abbreviations used** - see separate table, below

7 Upon what contingency or, if in succession, of equal rate upon what conditions the legacies are bequeathed and procedures to be followed when the legatee dies - i.e. does the legacy pass to the legatee's heirs or to other defined persons?

**Abbreviations used** - see separate table, below

8 What deemed the form of the bequest; whether an absolute gift or an annuity and whether there are any contingency clauses to the bequest

**Abbreviations used** *abs* = absolute legacy (i.e. no strings attached)

*abs & int* = absolute and interest

*abswp* = absolute legacy with a proviso (conditional grant)

*ann<sup>y</sup>* = annuity

*ann<sup>y</sup> wp* = annuity with a proviso (conditional annuity)

*dwp* = ditto (usually absolute) with a proviso

*in def<sup>t</sup> of app<sup>t</sup> eq<sup>y</sup> am<sup>g</sup> them* = in default of apportionment equally among them

Columns 9-14 These columns sometimes contain no information, presumably because duty was never paid or because there were insufficient assets to pay for legacies. In place of such information is often a reference such as 'RA 767/46 1 LD' which refers to 'residuary accounts'. These have been destroyed, although a few still survive in **IR 19** and **IR 59**.

9 Age of annuitant age of the annuitant; given in some cases only

10 Value of annuities and bequests value of actual bequests received by legatees or total value of annuities as computed for paying duty

11 Rate of duty percentage of bequest or annuity to be paid as duty according to degree of consanguinity

12 Date of payment date when payments of duty took place

13 Annuity instalments value of instalments of duty paid on annuities - there were usually four such payments

14 Total duty total duty paid on legacy

**Abbreviations used in column 6 of the 2nd headings: consanguinity**

*BF* brother of a father (uncle)

*BM* brother of a mother (uncle)

*Child* or *Ch* child of deceased

*DB* descendant of a brother (niece, nephew, etc.)

<i>DS</i>	descendant of a sister (niece, nephew, etc.)
<i>DBF</i>	descendant of a brother of a father (i.e. cousin)
<i>DBM</i>	descendant of a brother of a mother (i.e. cousin)
<i>DSF</i>	descendant of a sister of a father (i.e. cousin)
<i>DSM</i>	descendant of a sister of a mother (i.e. cousin)
<i>DBGF</i>	descendant of a brother of a grandfather
<i>DBGM</i>	descendant of a brother of a grandmother
<i>DSGF</i>	descendant of a sister of a grandfather
<i>DSGM</i>	descendant of a sister of a grandmother
<i>G child</i>	grandchild
<i>GG child</i>	great-grandchild
<i>G daughter</i>	grand-daughter
<i>G son</i>	grand-son
<i>SF</i>	sister of a father (i.e. aunt)
<i>SM</i>	sister of a mother (i.e. aunt)
<i>Str or Stra or Strag</i>	stranger in blood
<i>Stra BL</i>	stranger, brother-in-law
<i>Stra DL</i>	stranger, daughter-in-law
<i>Stra NC</i>	stranger, natural child (i.e. illegitimate)
<i>Stra ND</i>	stranger, natural daughter (i.e. illegitimate)
<i>Stra NS</i>	stranger, natural son (i.e. illegitimate)
<i>Stra NC (of a daughter)</i>	stranger, illegitimate child of a daughter
<i>Stra NC (of a son)</i>	stranger, illegitimate child of a son
<i>Stra (sent)</i>	stranger, servant of deceased
<i>Stra SL</i>	stranger, sister-in-law or stranger, son-in-law
<i>Stra or 'son'</i>	stranger, natural son (i.e. illegitimate)
<i>Stra or 'daughter'</i>	stranger, natural daughter (i.e. illegitimate)

**Abbreviations used in column 7 of the 2nd headings: contingency**

<i>amg</i>	among
<i>att<sup>n</sup></i>	attains
<i>contingency</i>	conditions of bequest
<i>divid<sup>ds</sup></i>	dividends
<i>eq<sup>y</sup></i>	equally
<i>est</i>	estate
<i>int</i>	interest
<i>int dur<sup>g</sup> min<sup>y</sup> prin<sup>l</sup> when 21</i>	interest on bequest payable during minority of legatee and principal when legatee attains 21 years of age
<i>pble</i>	payable
<i>p or princ<sup>l</sup></i>	principal
<i>reversion</i>	bequest reverts to another legatee upon a certain condition, e.g. the death of the first beneficiary
<i>ring etc.</i>	mourning ring and other bequests
<i>SER or suc of equal rate</i>	succession of equal rate after death of legatee, i.e. equal division of the bequest amongst the heirs of the legatee
<i>until she att<sup>ns</sup> 21 or marr</i>	legacy not operable until the beneficiary reaches the age of 21 or marries
<i>when 21 with accum<sup>ls</sup></i>	legatee to receive principal and accumulated interest on it when he reaches the age of 21 years
<i>with ben<sup>t</sup> of surv<sup>p</sup></i>	with benefit of survivorship, i.e. if a bequest is distributed between a group of legatees and one dies, the rest are entitled to share out that legacy equally amongst themselves within six months = payment of legacy within this period

**Abbreviations found in various columns of the death duty registers**

<i>de bonis non /15th Oct 1851/</i>	date of later grant of administration
<i>in res<sup>d</sup></i>	in residue
<i>not liable</i>	the bequests are to relatives too closely related to the deceased for duty to be payable

*not subject to Duty* legacies are to be paid out of the profits of land charged on real estate sales and are therefore (pre-1805) not liable to duty

*P E* personal estate

*qy* query

*R A /1448-1837/* Residuary Account, Number /1448-1837/ - reference to accounts of money received as duty. Most of these accounts have now been destroyed, although a few remain in IR 19 and IR 59.

*R E* real estate

## 7. Further reading

The following publications are available in **The National Archives' library**. Those with a link can be bought from The National Archives' online bookshop:

Bevan, Amanda, ***Tracing your ancestors in the The National Archives***, 7th edn (The National Archives, 2006)

Grannum, Karen and Taylor, Nigel, ***Wills and probate records*** (The National Archives, 2009)

Guide reference: *Domestic Records Information 58*

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Downloaded from:

<http://www.national-archives.gov.uk/records/research-guides/death-duty-records-1796-to-1903.htm>