

Estate Duty Records

Estate Duty registers are among the most important genealogical records in England and Wales. Probate records help identify a family unit and tie at least two generations together reliably. Estate duty records may add considerably to what was found in an original will or administration. Because of this, estate duty records should always be obtained—even when you already have a will. Destruction of several record offices in Cornwall, Devon and Somerset during World War II resulted in the loss of the original probate records for those counties. The Estate Duty Office indexes and abstracts are important substitutes for family historians seeking their ancestry in these counties.

A problem facing a researcher looking for probate material before 1858 is to know which one of the more than 300 probate courts handled the desired estate. Records for these courts are housed in many places throughout England and Wales. There is no central index. A solution to this problem for the years 1796 to 1857 is to check the indexes to the Estate Duty registers, which are much easier to use than most of the indexes to wills and administrations.

More details, together with links to specific library catalog records, film numbers, and other online resources concerning estate duty records are given in the FamilySearch Research Wiki article located at www.familysearch.org/learn/wiki/en/Estate_Duty_Registers.

This handout contains the following content for you to use:

- What Is Estate Duty?
- Key Dates
- Record Content and Organization
- Find and Obtain An Estate Duty Record
- Reference Sources and Guides

What Is Estate Duty?

The British government began collecting a Legacy duty (tax) on inheritances in 1796. Small estates were exempt if the estate did not include real property and the value of all goods and property were under a minimum value—originally 5£, but eventually 20£. Sometimes, estates valued under 1000£ were omitted from the registers, duty was not charged, and the index entry is marked *N.E.* (not entered) in the indexes. Duties were paid to the Legacy Duty Department of the Stamp Office.

The amount of the duty depended on the degree of relation between the deceased and the heir. Initially, spouses, parents, grandchildren, children, and grandparents were exempt. While duty rate started at 2% for siblings, the highest rate was for *strangers or distant cousins* at 6% of the value of the inheritance. Other relatives were subject to rates between 2% and 6%.

Since the amount of the duty depended on both the value of inheritance and the relationship to the deceased, both needed to be recorded even if not mentioned in a will. Thus, registers were kept to record this information during the probate process and arrive at the duty due.

The estate duty registers record needed information on each will or administration which was subject to payment of a duty.

Key Dates

- **1805** – exemptions were restricted to just spouse and parents. This greatly increased the percentage of estates which were subject to payment of duty.
 - **1812** – a new system to record information was adopted, which implemented a two–page (left and right side of a book opening) form for each will or administration.
 - **1815** – only spouses were exempt.
 - **1853** – another duty, called succession duty was assessed. This duty was on property which passed to another heir before the estate was finalized or under conditions placed by the will.
 - **1881** – no exemptions; all probates subject to estate duty
 - **1894** – succession duty ended.
 - **1904** – estate duty registers were replaced by individual probate case files.
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Record Content and Organization

The basic records are the estate duty registers. There are also indexes to the registers. Before 1812, these contained multiple brief entries on a single page. In 1812, additional information was to be recorded, resulting in a form which took two pages to contain all the columns. The two page form sometimes gave details on two estates – one on the top half and another on the bottom half of the two page form. Some estates took both pages for just one estate.

The indexes are actually calendars (containing testators' names which begin with the first three letters on one page, but in chronological order for each year).

Estate Duty Registers may contain:

- the date and place of the testator's death
- details about the deceased, including what their personal estate was worth
- details of executors or administrators
- details of those named to inherit something and how they were related to the deceased.
- Bequeathed items may carry a specific value
- Beneficiaries of intestate estates may be listed with their addresses, and after 1815, their dates of death & marriage if after the date of the will
- If a legacy or bequest was contingent on marriage or another event such as reaching 21, the beneficiary's later marriage or reaching of majority would be noted in the estate duty register.
- Names and addresses of family members may be given, perhaps for several generations as the revenue officers looked for individuals
- After 1815, birth dates of posthumous children and grandchildren
- After 1853, information is included on the descent of ownership of a landed property
- From 1815, the date of death of the spouse
- Reference to any law suits involving the estate

It is difficult to give an accurate estimate of the percentage of the population which appear in wills. The number of people who left wills in England and Wales increased over time. During the 19th century (the time period of estate duty records), around 10–15% of people dying left wills, but as many as 67% of the people were mentioned in wills. However, not all wills resulted in estate duty records. An estimate of coverage by estate duty records:

- 1796–1805 covered 25% of probates
- 1805–1815 covered nearly 75% of probates
- 1815–1853 covered over 75% of probates
- 1854–1903 covered nearly all probates

Thus, a failure to find an estate duty record, particularly in the early years of estate duty, is not unusual.

There are also other estate duty records which are seldom mentioned because they are unavailable outside of TNA at Kew. These include the

- reversionary registers (1812–1852) which recorded estates which would or could revert to another beneficiary under certain conditions (and thus be subject to additional estate duty).
- Succession books (1853–1866)
- Many other records listed in *Death Duties 1796–1903: Further Research*, a web publication available online at www.nationalarchives.gov.uk/records/research-guides/death-duty-records-1796-to-1903.htm

This last mentioned web publication also lists what the column headings in the estate duty registers are (both pre–1812 and post–1811), give important explanations, and lists extensive crucial abbreviations. For example, DSM=descendant of a sister of the mother, Stra BL=stranger, brother-in-law and StraNS=stranger, illegitimate (natural) son. You may also want to refer to Jane Cox, *Wills, Inventories, and Death Duties* for a nineteen page list of terms and abbreviations used in all types of probate documents.

The registers are organized in two major time periods, namely 1796–1811 and 1812–1903.

1796–1811 – registers and indexes are divided first by year, then by court. You need to know the court and the year to search the index. The index gives a reference number, which is used to locate the register page for the appropriate court. When you find an entry in the index for a specific court, you first locate the register for that court, then turn to the reference number given in the index. For the Prerogative Court of Canterbury (PCC), indexes to wills and indexes to administrations are separate while other courts have administrations and wills together for both indexes and registers.

1812–1903 – the registers and indexes are first separated into wills and administrations. All wills are indexed in one series, but there are two indexes for administrations – one for PCC and one for all other courts. The three series of indexes are next arranged by year and first three letters of the surname. Similarly, the registers are in three series – all wills, PCC administrations, and other courts administrations. The registers are then arranged by volume and page number.

Find and Obtain My Ancestor's Estate Duty Record

Search strategies vary by time period due to changes in the method of arranging the records.

Finding a record 1796–1811

First, search the online index available at <http://www.nationalarchives.gov.uk/records/death-duty-registers.htm> (scroll down to “How do I search the records?”)

If this doesn't work, you may choose to search the indexes yourself. These are available on microfilm at the FHL or online through www.FindMyPast.co.uk for a fee (free at a FHC). Please note that FindMyPast indexes are NOT searchable, only viewable (the web site will bring up the page of the index where the name would be, but you must look in the index to see if it is there). See the FHLC or *Estate Duty Register* to find film numbers for searching on microfilm.

If you locate an index entry, you can obtain the actual record online immediately through TNA's Discovery for a small fee (usually about 3£30). If you are the FHL, you can see the record on microfilm (see FHLC or *Estate Duty Register* for film number).

Finding a record 1812–1857

You will need to search the annual indexes one year at a time. These are available on microfilm at the FHL or online through www.FindMyPast.co.uk for a fee (free at a FHC). Please note that FindMyPast indexes are NOT searchable, only viewable (the web site will bring up the page of the index where the name would be, but you must look in the index to see if it is there). See the FHLC or *Estate Duty Register* to find film numbers for searching on microfilm.

Start your search with the year of death (approximate if you don't know it) and then search several years after. If you find it, note the court, volume, page number, and probate date.

If you locate an index entry, the actual registers are currently available on microfilm only. See the FHLC or *Estate Duty Register* to obtain the microfilm number, then turn to the reference you found in the index.

Finding a record 1858–1903

To determine the year, search a combined index available online at Ancestry.com to all probates (<http://search.ancestry.com/search/db.aspx?dbid=1904>). Once you've located the date of the probate, turn to the annual estate duty index for that year. The indexes are available only online through www.FindMyPast.co.uk for a fee (free at a FHC). Please note that FindMyPast indexes are NOT searchable, only viewable (the web site will bring up the page of the index where the name would be, but you must look in the index to see if it is there).

Start your search with the year of death (approximate if you don't know the year), then search several years after. If you find it, note the court, volume, page number, and probate date.

If you locate an index entry, the actual registers are currently available only at TNA in Kew, Surrey. They can be ordered online using a cost estimate form submitted online.

Reference Sources and Guides

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