

before making any payment to any survivor in the account, or to any person other than the legal personal representative of the deceased depositor, require production of a certificate from the Commissioners of Inland Revenue of the payment of the estate duty, and of a duly stamped receipt for the succession or legacy duty, payable in respect of such deposits, or of a certificate stating that no succession or legacy duty is payable.

## SUPPLEMENTAL.

Protection to the Trustees when acting in accordance with Regulations.

27. When any payment is made or act done by the trustees in accordance with the Savings Banks Acts, and the regulations for the time being made thereunder, and the rules of the bank, they shall be indemnified against all claims on the part of any person in respect of such payment or act, but any person may nevertheless recover any sum lawfully due to him from the person to whom the trustees have paid the same.

## APPLICATION OF REGULATIONS.

## England.

28. These Regulations shall apply to England.

## Scotland.

29. These Regulations shall apply to Scotland, with the following modifications (that is to say) :—

(1.) Expressions referring to the persons entitled to the effects of a deceased depositor according to the Statute of Distribution, shall, in the case of a depositor domiciled in Scotland, be deemed to refer to the persons entitled to share in the distribution of the moveable or personal estate of such depositor according to the law of Scotland.

(2.) Expression referring to the Committee of estate of an insane depositor shall be deemed to refer to the curator or curator bonis of a depositor found insane according to the law of Scotland.

(3.) Expressions referring to the probate of the will or to letters of administration to the estate and effects of a deceased depositor, shall, in the case of a depositor domiciled in Scotland, be deemed to refer to confirmation of executors according to the laws of Scotland.

(4.) Where, on the death of a depositor domiciled in Scotland who has made a nomination, the trustees have notice of a claim of any person entitled on the grounds of "jus relictae" or "legitim" to any part of the estate of such depositor, and such estate, apart from the amount nominated, is not sufficient to satisfy such claim, the trustees may in their discretion apply the amount nominated in or towards the satisfaction of such claim; but, subject as aforesaid, any payment made by the trustees to the nominee, whether the amount due to the depositor at his death does or does not exceed £100, shall be a valid payment, and the receipt of the nominee shall be a good discharge to the trustees for the sum so paid.

(5.) The marriage of a depositor domiciled in Scotland, shall not operate to revoke any nomination made by such depositor.

(6.) Expressions referring to the Solicitor to the Treasury, in the case of a depositor domiciled in Scotland, shall be deemed to refer to the Queen's and Lord Treasurer's Remembrancer.

## Ireland.

30. These Regulations shall apply to Ireland, with the following modification (that is to say) :—

Expressions referring to the Solicitor to the Treasury shall, in the case of a depositor domiciled in Ireland, be deemed to refer to the Chief Crown Solicitor for Ireland.

## Isle of Man.

31. These Regulations shall apply to the Isle of Man, with the following modifications (that is to say) :—

(1.) Expressions referring to the persons entitled to the effects or personal estate of a deceased depositor, according to the Statutes of Distribution shall, in the case of a depositor domiciled in the Isle of Man, be deemed to refer to the persons entitled to share in the distribution of the moveable or personal estate of such depositor according to the law of the Isle of Man.

(2.) Expressions referring to the Committee of the estate of a depositor who is not of sound mind shall be deemed to refer to the Committee of the estate of a depositor found of unsound mind according to the law of the Isle of Man.

(3.) Expressions referring to the probate of the will or to letters of administration of the estate and effects of a deceased depositor shall, in the case of a depositor domiciled in the Isle of Man, be deemed to refer to the probate or letters of administration granted according to the law of the Isle of Man.

(4.) The expressions "Supreme Court of Judicature" and "High Court" respectively mean "Her Majesty's High Court of Justice of the Isle of Man."

(5.) The receipt of the executor or administrator named in the probate of the will of letters of administration of the estate and effects of a deceased depositor granted by the said High Court of Justice of the Isle of Man, shall be a good discharge to the trustees for any sum payable in respect of the deposit of any deceased depositor domiciled in the said Isle.

(6.) The deposits of any deceased depositor who was at the time of his death domiciled in the Isle of Man shall be deemed to be personal estate of such depositor within the said Isle, and the trustees shall not be required to see to the payment of probate duty, or of estate, or of succession or legacy duty, in respect of such deposits.

(7.) Expressions referring to deposits of married women are to take effect, in the case of a depositor domiciled in the Isle of Man, only so far as is consistent with the law of the said Isle.