



## Wootton Bassett Sir Henry Meux, Bart 1885

### THE ATTORNEY GENERAL V. THE MARQUIS OF AILESBUURY AND OTHERS

In the Queen's Bench Division on Thursday before Mr. Justice Mathew and Mr. Justice A. L. Smith, the case of the Attorney General v. the executors of the late Sir Henry Meux was heard.

This was an information filed by the Attorney General on behalf of her Majesty, to recover from the Defendants – the Marquis of Ailesbury, Mr. Richard Hunter, and Mr. Charles Baring – probate duty under the Customs and Revenue Act, 1881, in respect of certain investments, amounting to over £1,000,000 as representing portions of the personal estate and effects of the late Sir Henry Meux, Bart., of 36 Grosvenor-square, of whose will the Defendants are the executors. By an inquisition dated June 17, 1858, Sir Henry Meux, Bart., was found to be of unsound mind, and the Marquis of Ailesbury (then Lord Ernest Bruce) and Mr. Richard Arabin were appointed the Committee of his Estate. Upon the death of the latter, in 1865, Viscount Malden was appointed in his stead, and on his death Mr. Wm. St. Julian Arabin was substituted. Sir Henry Meux died on the 1st of January, 1883, his estate being administered by his Committee acting under the orders of the Lords Justices sitting in lunacy. During this period very large sums of money, being part of the personal estate of Sir Henry Meux, had accumulated in Court, to the credit of the lunatic's estate, and with the sanction of the Court these sums were invested by the Committee in the purchase of freehold and leasehold lands, including an estate of the Earl of Clarendon at Wootton Bassett, purchased for £223,000; advowsons, &c. By his will, dated July, 1857, the late Sir Henry Meux left all his real and personal estate to his son, the present Sir Henry Bruce Meux, and the will was duly proved by the Marquis of Ailesbury and the two other executors. In their affidavit of probate, however, the executors – now the defendants – did not value the purchase of land &c., above referred to, except in two instances, on the ground that, notwithstanding anything in the orders of the Court sitting in lunacy or in the conveyances of the properties in question, they were not, as far as fiscal purposes were concerned, part of the personal estate and effects of the late Sir Henry Meux, and that their value should not therefore be included in the affidavit of probate. On the other hand, it was contended on behalf of the Crown that these lands, having been purchased with funds forming part of the personal estate of Sir Henry Meux during his lunacy, constituted a portion of his personal estate, and that for the ascertained value thereof the Defendants were liable to the probate duty.

The Attorney General (with whom was Mr. F. Vaughan Hawkins) argued the case for the Crown; Mr. Horace Davey, Q.C. (of the Chancery Bar), and Mr. Arthur F. Leach were for the executors; and Mr. Cookson, Q.C. Represented Sir Henry B. Meux.

On the conclusion of the arguments, Mr. Justice Mathew said the Court would reserve this judgment.

Marlborough Times 14 March 1885

## THE MEUX ESTATES

In the Queen's Bench on Friday in the case of "The Attorney General v. the Marquis of Ailesbury and others," Mr. Justice A. L. Smith delivered the judgement of the Court.

The case rose out of an information filed by the Attorney General to recover from the defendants, the Marquis of Ailesbury, Mr. Richard Hunter, and Mr. Charles Baring, as the executors of the will of Sir Henry Meux, Bart., probate duty in respect of £1,600,000, as representing a portion of the personal estate and effects of the deceased. Sir Henry Meux died in 1865 [sic], having been in June, 1858, declared to be of unsound mind. In his state of things the Marquis of Ailesbury (then Lord Brudenell Bruce) and others were appointed by the Lords Justices sitting in Lunacy to administer the estate of the lunatic in the interval. A sum of £1,000,000, had accumulated in Court to the credit of the estate of the lunatic. This sum was properly expended by the Committee in the purchase of freehold and leasehold lands, this having been done by sanction of the Court. The question which their Lordships had now to decide was whether these lands purchased by the executors were so purchased out of funds forming part of the personal estate of the late Sir Henry Meux, and as such liable to probate duty, as was contended for by the Crown.

His Lordship, in reviewing the facts of the case, said that the Court was of opinion that probate duty must be paid on the amount in question, and the judgement must, therefore, be for the Crown.

Judgment accordingly.

[Devizes and Wilts Advertiser 26 March 1885](#)

## THE MEUX ESTATE

In June, 1858, under an order of the Lords Justices (sitting in Lunacy), the late Sir Henry Meux was found to be of unsound mind, and the Marquis of Ailesbury and other gentlemen were appointed the committee of his estate. Between June, 1858, and the death of Sir Henry Meux, which occurred on January 1, 1883, accumulations amounting to a million sterling were paid into Court to the credit of his estate, and invested in land by order of the Court. Pursuant to these orders, the Wootton Bassett Estate was purchased among others, and in the purchases the conveyances were to the use of the Committee, their heirs, and assigns, in trust for Sir H. Meux, his executors, administrators, and assigns, and in each case there was a declaration that the premises granted were "to all intents and purposes" to be considered as part of the personal estate of Sir H. Meux. The trustees objected to the payment of probate duty and appealed to the Divisional Court which gave a decision against them.

On going to the Court of Appeal this decision was reversed and the original contention of the trustees affirmed. The House of Lords on Monday over-ruled the Court of Appeal and decided that probate duty must be paid on the property.

[Wiltshire Times and Trowbridge Advertiser 13 August 1887](#)

## WILL with a Codicil of St. Henry Meux

20 February 1883. The Will with a codicil of Sir Henry Meux formerly of Theobald's Park in the County of Hertford and of Upper Brook Street, Grosvenor Square of 18 Belgrave Square but late of 36 Grosvenor Square all in the County of Middlesex Baronet who died 1 January 1883 at 36 Grosvenor Square was proved at the Principle Registry.

Personal Estate £605,291 16s 3d.

Resworn C.A. 1889 £1,311,580 3s 11d

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