
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 104

**Supreme Court (Non-Contentious Probate)
Fees Order (Northern Ireland) 1996**

Interpretation

2.—(1) In this Order, unless the context otherwise requires “assessed value” means the value of the net real and personal estate passing under the grant as shown—

- (i) in the Inland Revenue affidavit (for a death occurring before 13th March 1975), or
- (ii) in the Inland Revenue account (for a death occurring on or after 13th March 1975), or
- (iii) in a case in which, in accordance with arrangements made between the Lord Chancellor and the Commissioners of Inland Revenue or regulations made under section 256(1) of the Inheritance Tax Act 1984⁽¹⁾ and from time to time in force, no such affidavit or account is required to be delivered, in the oath which is sworn to lead to the grant,

and in the case of an application to reseal a grant means the said value, as so shown, passing under the grant upon its being resealed;

“grant” means a grant of probate or letters of administration;

“master” means the Master (Probate and Matrimonial) or a district judge.

(2) Except where otherwise stated, a fee referred to by number means the fee so numbered in Schedule 1 to this Order.

⁽¹⁾ 1984 c. 51 by virtue of section 100(1) and (2) of the Finance Act 1986 (c. 41) on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986