
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Non-Contentious Probate (Fees) Order 2018

Interpretation: assessed value of an estate

- 3.—(1) For the purposes of this Order, “the assessed value of an estate” means—
- (a) in the case of an application for a grant, the value of the net real and personal estate (excluding any settled land and any relevant death gratuity) passing under the grant as shown—
 - (i) in the Inland Revenue affidavit (for a death occurring before 13th March 1975);
 - (ii) in the account required to be delivered under section 216 of the Inheritance Tax Act 1984(1) (for a death occurring on or after 13th March 1975), or
 - (iii) where paragraph (2) applies, in the oath which is sworn to lead to the grant, and
 - (b) in the case of an application to reseal, the value as shown in the document referred to in sub-paragraph (a)(i) to (iii), passing under the grant upon its being resealed.
- (2) This paragraph applies in any case in which, in accordance with arrangements made under section 109 of the Senior Courts Act 1981(2) (refusal of grant where capital transfer tax unpaid) or regulations made under section 256(1)(a) or (aa) of the Inheritance Tax Act 1984(3) (regulations about accounts, etc.), the affidavit or account referred to in sub-paragraph (a)(i) or (ii) is not required to be delivered.
- (3) In this article “relevant death gratuity” means a death gratuity payable—
- (a) under section 17(2) of the Judicial Pensions Act 1981(4) (lump sum on retirement or death);
 - (b) under section 4(3) of the Judicial Pensions and Retirement Act 1993(5) (lump sum on the judicial officer’s retirement or death), or
 - (c) to the personal representatives of a deceased civil servant by virtue of a scheme made under section 1 of the Superannuation Act 1972(6) (superannuation schemes as respects civil servants, etc.).

(1) 1984 c. 51; section 216 was amended by paragraph 11 of Schedule 26 to the Finance Act 1985 (c. 54), section 101(1) and (3) of, and paragraph 29 of Schedule 19 to, the Finance Act 1986 (c. 41), paragraph 4 of Schedule 7 to the Finance (No 2) Act 1987 (c. 51), section 105 of the Finance Act 1999 (c. 16), paragraph 7 of Schedule 22 to the Finance Act 2006 (c. 25), paragraphs 54 and 85 to 109 of Schedule 16 to, the Finance Act 2011 (c. 11), and paragraph 5(1) of Schedule 25 to, the Finance Act 2014 (c. 26).

(2) Section 109 was amended by paragraph 20 of Schedule 8 to the Inheritance Tax Act 1984, and section 294(1) of, and paragraph 1 of Part 4 of Schedule 42 to, the Finance Act 2004 (c. 12).

(3) Section 256(1) was amended by section 293(1) and (2) of the Finance Act 2004.

(4) 1981 c. 20; section 17 was amended by paragraph 5 of Schedule 1 to the Employment Rights (Dispute Resolution) Act 1998 (c. 8) and by S.I. 2015/182.

(5) 1993 c. 8; section 4 was amended by S.R. 2015/76 and S.I. 2015/182.

(6) 1972 c. 11; section 1 was amended by section 8 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7), paragraph 14 of Schedule 8 to the Scotland Act 1998 (c. 46), section 34 of the Public Bodies Act 2011 (c. 24), paragraph 35 of Schedule 18 to the Financial Services Act 2012 (c. 21), paragraphs 6 and 7 of Schedule 8 and paragraphs 1 and 2 of Schedule 9 to the Public Service Pensions Act 2013 (c. 25), and by S.I. 2000/2040, 2011/3649, 2077/126 and 2013/3115.