
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Non-Contentious Probate (Fees) Order 2018

Refunds: armed forces

7. Where a fee has been taken on an application for a grant or resealing of a grant and that application was in respect of—

- (a) an estate which, on the date on which that fee was taken, was exempt from inheritance tax by virtue of section 154 of the Inheritance Tax Act 1984⁽¹⁾ (death on active service, etc.), and
- (b) a death occurring before 20th March 2003,

the Lord Chancellor must, on receipt of a written application from the person who paid the fee, refund to that person the difference between the fee taken and fee 2.2 (application for grant in respect of death in active service, etc.).

(1) Section 154 was amended by paragraph 99 of Schedule 16 to the Armed Forces Act 2006 (c. 52) and section 75(1) and (3) of the Finance Act 2015 (c. 11).