
EXPLANATORY NOTE

(This note is not part of the Order)

Section 294(1) of the Finance Act 2004 (c. 12) amends the Supreme Court Act 1981 (c. 54) in relation to the formalities which are required before a grant of probate is made. Section 294(2) and (3) make the equivalent changes to legislation covering the formalities for confirmation in Scotland and probate in Northern Ireland. The main change is to make clear the separate requirements that must be met before a grant of representation (confirmation in Scotland) can be issued, depending on whether the estate is excepted from delivering an inheritance tax account or not.