



Important changes to the procedure for obtaining a grant of probate

Changes to the application fee structure

First announced in Spring 2017 and then dropped ahead of the General Election, the Government has revisited the planned changes to the structure of fees charged for making an application to the Probate Registry.

The changes are expected to be effective from 1 April 2019 and replace the current flat rate fee of £215 for personal applications with a scale of fees based on the value of the deceased's estate as follows:

Value of estate before Inheritance Tax	Fee
Up to £50,000	Nil
Over £50,000 and up to £300,000	£250
Over £300,000 and up to £500,000	£750
Over £500,000 and up to £1 million	£2,500
Over £1 million and up to £1.6 million	£4,000
Over £1.6 million and up to £2 millions	£5,000
Over £2 millions	£6,000

Although the new fees are not as high as when first announced in 2017, they are based on estate values before deducting any Inheritance Tax exemptions, such as spouse exemption, or reliefs such as Agricultural or Business Property Relief and so simple, yet high value, estates will suffer.

Introduction of an online application process

Rather than the standard postal application using form PA1, online applications may now be made by executors who are personal applicants (i.e. not using a professional advisor to submit the final application) provided:

- There are no more than four executors applying
- There is an original will available
- The person who has died classed England and Wales as their permanent home

The new online application form includes:

- A statement of truth for the executors to declare that the information provided is correct - this removes the need for an oath to be sworn in person in the presence of a solicitor or commissioner for oaths
- An ability to pay the application fee online using a debit or credit card

When using the new online service the executors must still make the required Inheritance Tax return to H M Revenue & Customs.

Chavereys is licensed by the Institute of Chartered Accountants of England and Wales to carry out the reserved legal activity of non-contentious probate. Using our detailed knowledge of our clients' affairs we aim to make the process as straightforward as possible for the executors and the remaining family. Whilst we encourage the executors to deal with as many aspects as they feel able, in order to minimise professional costs, we are equally willing to take over the process completely.

Our team has a breadth of knowledge and experience in lifetime estate planning, maximising the availability of reliefs such as Agricultural Property Relief and Business Property Relief. We also know how crucial it is to get the presentation right on submissions to H M Revenue & Customs in order to secure these reliefs.

Please contact your usual Chavereys contact if you have any specific questions on the above.

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