

Changes to legislation: There are currently no known outstanding effects for the Inheritance and Trustees' Powers Act 2014, SCHEDULE 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4 **E+W**

Section 11

MINOR AND CONSEQUENTIAL AMENDMENTS

Administration of Estates Act 1925

- 1 (1) The Administration of Estates Act 1925 is amended as follows.
- (2) Omit section 46(3) (which relates to deaths in circumstances where it is uncertain which of two people survived the other).
- (3) Omit section 47A (right of surviving spouse to have own life interest redeemed).
- (4) In section 48 (powers of personal representative in respect of interests of surviving spouse), in subsection (2), omit the following—
 - (a) paragraph (b), and the word “and” after paragraph (a), and
 - (b) the words “in either case”.
- (5) In section 49 (application of Part 4 of Act to partial intestacies), omit subsection (4).

Commencement Information

II Sch. 4 para. 1 in force at 1.10.2014 by S.I. 2014/2039, art. 2

Intestates' Estates Act 1952

- 2 (1) Schedule 2 to the Intestates' Estates Act 1952 (rights of surviving spouse or civil partner as respects home) is amended as follows.
- (2) Omit paragraph 1(4).
- (3) In paragraph 3, for sub-paragraph (3) substitute—
 - “(3) The court may extend the period of 12 months referred to in sub-paragraph (1)(a) if the surviving spouse or civil partner applies for it to be extended and satisfies the court that a period limited to 12 months would operate unfairly—
 - (a) in consequence of the representation first taken out being probate of a will subsequently revoked on the ground that the will was invalid, or
 - (b) in consequence of a question whether a person had an interest in the estate, or as to the nature of an interest in the estate, not having been determined at the time when representation was first taken out, or
 - (c) in consequence of some other circumstances affecting the administration or distribution of the estate.

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- (4) For the purposes of the construction of the references in this paragraph to the first taking out of representation, there shall be left out of account—
- (a) a grant limited to settled land or to trust property,
 - (b) any other grant that does not permit any of the estate to be distributed,
 - (c) a grant limited to real estate or to personal estate, unless a grant limited to the remainder of the estate has previously been made or is made at the same time,
 - (d) a grant, or its equivalent, made outside the United Kingdom (but see sub-paragraph (5)).
- (5) A grant sealed under section 2 of the Colonial Probates Act 1892 counts as a grant made in the United Kingdom for the purposes of sub-paragraph (4), but is to be taken as dated on the date of sealing.”

Commencement Information

I2 Sch. 4 para. 2 in force at 1.10.2014 by S.I. 2014/2039, art. 2

Administration of Justice Act 1977

- 3 In section 28 of the Administration of Justice Act 1977, omit subsection (1).

Commencement Information

I3 Sch. 4 para. 3 in force at 1.10.2014 by S.I. 2014/2039, art. 2

Inheritance Tax Act 1984

- 4 In the Inheritance Tax Act 1984—
- (a) in section 17 (changes in distribution of deceased's estate, etc.), omit paragraph (c);
 - (b) omit section 145 (redemption of surviving spouse's or civil partner's life interest).

Commencement Information

I4 Sch. 4 para. 4 in force at 1.10.2014 by S.I. 2014/2039, art. 2

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