
STATUTORY INSTRUMENTS

2003 No. 1239 (L.25)

SUPREME COURT OF ENGLAND AND WALES

The Non-Contentious Probate Fees (Amendment) Order 2003

Made - - - - *6th May 2003*
Laid before Parliament *8th May 2003*
Coming into force - - *30th May 2003*

The Lord Chancellor, in exercise of the powers conferred upon him by section 130 of the Supreme Court Act 1981(1), with the concurrence of the Lord Chief Justice, the Master of the Rolls, the President of the Family Division, the Vice-Chancellor and the Treasury under section 130(2) of the Supreme Court Act 1981, makes the following Order:

1.—(1) This Order may be cited as the Non-Contentious Probate Fees (Amendment) Order 2003 and shall come into force on 30th May 2003.

(2) In this Order, “the Fees Order” means the Non-Contentious Probate Fees Order 1999(2).

2. Paragraph 3 of Schedule 1 to the Fees Order (Special applications) shall stand as paragraph 3(1) and thereafter there shall be inserted—

“(2) On an application for a grant in respect of £8”
of an estate exempt from inheritance tax by virtue of section 154 of the Inheritance Tax Act 1984(3)(exemption for members of the armed forces etc).

3.—(1) This Order applies in respect of deaths occurring on or after 20th March 2003, and in respect of a death occurring before that date the Fees Order shall have effect as if this Order had not been made.

(2) Paragraph (3) of this article applies where—

(a) a fee or fees other than the fee prescribed by paragraph 3(2) of Schedule 1 to the Fees Order (“the special fee”) is paid on an application for a grant; and

(1) 1981 c. 54.

(2) S.I. 1999/688.

(3) 1984 c. 51. By virtue of section 100(1) and (2) of the Finance Act 1986 (c. 41), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(b) the grant applied for is in respect of an estate exempt from inheritance tax by virtue of section 154 of the Inheritance Tax Act 1984.

(3) Where this paragraph applies the Lord Chancellor shall upon receiving a written application refund the difference between the fee or fees actually paid and the special fee.

2nd May 2003

Irvine of Lairg, C.

We concur

29th April 2003

*Wolf C.J.
N Phillips M.R.
Elizabeth Butler Sloss
Andrew Morritt*

We concur

6th May 2003

*John Heppell
Phillip Wollas*
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Contentious Probate Fees Order (S.I.1999/688) so that a special fee of £8 is payable on an application for a grant of probate or letters of administration in respect of an estate exempt from inheritance tax by virtue of section 154 of the Inheritance Tax Act 1984, that is, where the deceased is certified to be a member of the armed forces of the Crown killed on active service. The fee which would be payable but for this Order is £50, and an additional £80 for a personal application.

This Order applies in respect of deaths occurring on or after 20th March 2003. Where fees at the previous rate have been paid the Order provides for the Lord Chancellor to refund the difference between the fee actually paid and the special fee.