
STATUTORY INSTRUMENTS

2004 No. 2571 (C. 109)

INHERITANCE TAX

The Finance Act 2004, Section
294 (Appointed Day) Order 2004

Made - - - - 30th September 2004

After consultation with the Lord Chancellor and the Scottish Ministers, the Treasury, in exercise of the powers conferred upon them by section 294(4), (5) and (6) of the Finance Act 2004⁽¹⁾ make the following Order:

1. This Order may be cited as the Finance Act 2004, Section 294 (Appointed Day) Order 2004.
2. The day appointed for the purposes of section 294(1), (2) and (3) (grant of probate) is 1st November 2004.

30th September 2004

John Heppell
Joan Ryan
Two of the Lords Commissioners of Her Majesty
Treasury

Status: This is the original version (as it was originally made).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

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.