
STATUTORY INSTRUMENTS

2011 No. 1734

The Court Funds Rules 2011

PART 4

Payment out from a fund in court

Payment of inheritance tax

26.—(1) This rule applies where a person who is entitled to a fund in court and subject to an order of the Court of Protection dies.

(2) The Accountant General shall make a payment from the fund in court of the deceased to Her Majesty's Revenue and Customs in respect of all or part of the inheritance tax due on the deceased's estate if provided with:

- (a) the completed relevant form from Her Majesty's Revenue and Customs; and
- (b) a written request from:
 - (i) an executor of the deceased's estate; or
 - (ii) a person who appears to have a prior right to a grant of letters of administration of the estate if the deceased died intestate.