



2001 CHAPTER 14

PART VII

MISCELLANEOUS AND SUPPLEMENTARY

*Special cases*

**Personal representatives**

**38.**—(1) Subject to the following provisions of this section, this Act applies in relation to a personal representative administering an estate according to the law as it applies to a trustee carrying out a trust for beneficiaries.

(2) For this purpose this Act is to be read with the appropriate modifications and in particular—

- (a) references to the trust instrument are to be read as references to the will,
- (b) references to a beneficiary or to beneficiaries, apart from the reference to a beneficiary in section 8(1)(b), are to be read as references to a person or the persons interested in the due administration of the estate;
- (c) the reference to a beneficiary in section 8(1)(b) is to be read as a reference to a person who under the will of the deceased or under the law relating to intestacy is beneficially interested in the estate.

(3) Remuneration to which a personal representative is entitled under section 28 or 29 is to be treated as an administration expense for the purposes of—

- (a) section 30(3) of the [Administration of Estates Act \(Northern Ireland\) 1955](#) (c.24) (order in which estate to be paid out), and

(b) any provision giving reasonable administration expenses priority over the preferential debts listed in Schedule 4 to the [Insolvency \(Northern Ireland\) Order 1989 \(NI 19\)](#).

(4) Nothing in subsection (3) is to be treated as affecting the operation of the provisions mentioned in paragraphs (a) and (b) of that subsection in relation to any death occurring before the commencement of this section.