

*These notes refer to the Mental Capacity Act (Northern Ireland)
2016 (c.18) which received Royal Assent on 9 May 2016*

Mental Capacity Act (Northern Ireland) 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 – Lasting Powers of Attorney

Chapter 1 - Lasting Powers of Attorney

Section 100 – Scope of lasting powers of attorney: gifts

An attorney acting under a LPA may only make gifts on behalf of the donor to his or her relations or associates, on customary occasions such as birthdays, the birth of a child, a marriage, civil partnership or anniversary, or any other occasion associated with giving presents. Gifts to charities supported by the donor are also permitted. However, the monetary value of any such gift must be reasonable in relation to the circumstances and in particular, to the size of the donor's estate. This power to make gifts is subject to any conditions or restrictions in the LPA instrument.