
STATUTORY INSTRUMENTS

1979 No. 1575

Administration of Estates (Northern Ireland) Order 1979

PART III

POWERS AND PROCEDURE OF COURTS

Procedure in relation to representation

Capital transfer tax accounts

20.—^{F1}(1) The High Court shall not make any grant, or reseal any grant made outside the United Kingdom, except—

- (a) on the production of information or documents under regulations under section 256(1)(aa) of the Inheritance Tax Act 1984 (excepted estates); or
- (b) on the production of an account prepared in pursuance of that Act showing by means of such receipt or certification as may be prescribed by the Commissioners of Inland Revenue either—
 - (i) that the inheritance tax payable on the delivery of the account has been paid; or
 - (ii) that no such tax is so payable.]

(2) Arrangements may be made between the^{F2}Lord Chief Justice] and the Commissioners of Inland Revenue providing for the purposes of^{F1} paragraph (1)(b)] that, in such cases as may be specified in the arrangements, the receipt or certification of an account may be dispensed with or that some other document may be substituted for the account required by Part III of the Finance Act 1975 .

^{F3}(2A) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under paragraph (2)—

- (a) the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
 - (b) a Lord Justice of Appeal (as defined in section 88 of that Act).]
- (3) This Article has effect only in relation to the estates of persons dying after 12th March 1975.

F1 2004 c. 12

F2 Words in art. 20(2) substituted (3.4.2006) by Constitutional Reform Act 2005 (c. 4), ss. 15, 148, Sch. 5 para. 44(2); S.I. 2006/1014, art. 2(a), Sch. 1 para. 12(a)

F3 Art. 20(2A) inserted (3.4.2006) by Constitutional Reform Act 2005 (c. 4), ss. 15, 148, Sch. 5 para. 44(3); S.I. 2006/1014, art. 2(a), Sch. 1 para. 12(a)

Changes to legislation:

There are currently no known outstanding effects for the Administration of Estates (Northern Ireland) Order 1979, Section 20.