

---

## STATUTORY INSTRUMENTS

---

# 1979 No. 924

## Inheritance (Provision for Family and Dependents) (Northern Ireland) Order 1979

### Property available for financial provision

#### **Property treated as part of “net estate”**

**10.**—(1) Where a deceased person has in accordance with any statutory provision nominated any person to receive any sum of money or other property on his death and that nomination is in force at the time of his death, that sum of money, after deducting therefrom any capital transfer tax payable in respect thereof, or that other property, to the extent of the value thereof at the date of the death of the deceased after deducting therefrom any capital transfer tax so payable, shall be treated for the purposes of this Order as part of the net estate of the deceased; but this paragraph shall not render any person liable for having paid that sum or transferred that other property to the person named in the nomination in accordance with the directions given in the nomination.

(2) Where any sum of money or other property is received by any person as a donatio mortis causa made by a deceased person, that sum of money, after deducting therefrom any capital transfer tax payable thereon, or that other property, to the extent of the value thereof at the date of the death of the deceased after deducting therefrom any capital transfer tax so payable, shall be treated for the purposes of this Order as part of the net estate of the deceased; but this paragraph shall not render any person liable for having paid that sum or transferred that other property in order to give effect to that donatio mortis causa.

(3) The amount of capital transfer tax to be deducted for the purposes of this Article shall not exceed the amount of that tax which has been borne by the person nominated by the deceased or, as the case may be, the person who has received a sum of money or other property as a donatio mortis causa.

#### **Property held on a joint tenancy**

**11.**—(1) Where a deceased person was immediately before his death beneficially entitled to a joint tenancy of any property, then, if, before the end of the period of six months from the date on which representation with respect to the estate of the deceased was first taken out or 18 months from the date of the death (whichever first occurs), an application is made for an order under Article 4, the court for the purpose of facilitating the making of financial provision for the applicant under this Order may order that the deceased's severable share of that property, at the value thereof immediately before his death, shall, to such extent as appears to the court to be just in all the circumstances of the case, be treated for the purposes of this Order as part of the net estate of the deceased.

(2) In determining the extent to which any severable share is to be treated as part of the net estate of the deceased by virtue of an order under paragraph (1), the court shall have regard to any capital transfer tax payable in respect of that severable share.

(3) Where an order is made under paragraph (1), the provisions of this Article shall not render any person (other than a surviving joint tenant) liable for anything done by him before the order was made.

---

**Changes to legislation:** *There are currently no known outstanding effects for the Inheritance (Provision for Family and Dependents) (Northern Ireland) Order 1979, Property available for financial provision. (See end of Document for details)*

---

(4) For the avoidance of doubt it is hereby declared that for the purposes of this Article there may be a joint tenancy of a chose in action.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance (Provision for Family and Dependants) (Northern Ireland) Order 1979, Property available for financial provision.