
STATUTORY INSTRUMENTS

1994 No. 1899

**The Wills and Administration Proceedings
(Northern Ireland) Order 1994**

PART II

WILLS

Interpretation of wills

Construction of certain expressions

- 26.**—(1) Unless a contrary intention appears from the will, in a will—
- (a) “month” means calendar month;
 - (b) “person” includes a corporation;
 - (c) words in the singular include the plural, and words in the plural include the singular;
 - (d) words importing the masculine gender include the feminine, and words importing the feminine gender include the masculine;
 - (e) “land” includes—
 - (i) buildings and other structures;
 - (ii) land covered by water;
 - (iii) any estate in land;
 - (iv) any beneficial interest, of which the testator could dispose by will, in capital money;
 - (v) if the testator dies owning no other property passing under a gift of land, any beneficial interest, of which the testator could dispose by will, in proceeds of sale under a trust for sale of land;
 - (f) “realty” or any cognate expression includes—
 - (i) any beneficial interest, of which the testator could dispose by will, in capital money arising from a legal or equitable fee simple;
 - (ii) if the testator dies owning no other property passing under a gift of realty, any beneficial interest, of which the testator could dispose by will, in proceeds of sale under a trust for sale of a legal or equitable fee simple.
- (2) In this Article “capital money” means capital money under the Settled Land Acts 1882 to 1890.