ROBINSON ALLFREE SOLICITORS
Established 1897

Estate Administration

What is a Grant of Probate and what is it for?

In England and Wales, a grant of representation is the process that follows a death. It enables the assets and debts of the deceased to be dealt with.

- There might be a Will left by the deceased – this will probably appoint executors, and they will be the people who take on the responsibility of sorting out all the administration after the death has occurred.
- If there is a will and executors are alive, then this will lead to obtaining a Grant of Probate

- If there is no will, then the closest family members (according to a legal definition of this) are entitled to take responsibility and to benefit.
- If there is no will (or the will does not appoint executors who are living) then this leads to obtaining a Grant of Letters of Administration.

Why do I need a grant of representation?

Although a person might have left a will, and it is possible to show the will to banks and to solicitors and so on, there is a limit as to what you can deal with by presenting the will on its own.

Essentially, your version of the will might not be the last one, or the amounts at stake require you to at least formally prove it to be the last one.

This “proving” is the probate process and a major event in the estate administration.

What is the application process?

It involves the court application being made (usually online now) to say that you are the right and proper person, either by right of law, or because you are named as executor in the will.

In addition, you need to demonstrate that you have informed the Inland Revenue if there is tax to pay on the estate, and if so, that you have paid the correct amount of tax.

You also need to promise that you will deal with the estate in a fair and proper way, providing an account of how you do so if asked – essentially, making a commitment to do the job properly.

In times gone by (within the last ten years in fact) you would have to swear an oath on the bible. Once you have done this, you have the piece of paper that shows you have the authority to deal with the assets and sell them.

What does a Grant of Probate look like?

The old-style grants of probate (which were presented like this for decades) were cream-coloured, with a front page attached to a copy of the will. The probate official copies (shortened to Office Copies) would be on white paper, but essentially a copy of that cover sheet – with an embossed seal imprinted into them at the probate registry so that you knew you had an official copy from the court.

More modern grants of probate are issued on paper with a hologram – and without the will being attached. These were introduced in 2019, at the same time as the removal of the sworn oath, and at the same time as computerization at the probate registry. 2020 saw the official rollout of online applications for all.

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The three stages of administration

Investigation Phase

Probate Registry and HMRC

Collection and Distribution

The three stages of administration

Investigation Phase

Contacting:

- Banks
- Share registrars
- Estate agents or RICS surveyors
- Contents Valuations
- National Savings
- Share Valuations
- Utility Companies

Probate & HMRC

- Completing the forms. If Inheritance Tax is payable, sending form IHT400. Arranging for payment of tax.
- Submitting probate application online 15 working days after the HMRC IHT400 form

Collection and Distribution

- Once the grant is sent, checking it is correct.
- Collecting assets
- Repaying Executors expenses
- Paying debts of the estate
- Paying legacies
- Selling shares, selling houses
- Paying final expenses
- Preparing Estate accounts
- Distributing shares of residue

How long does it take?

Investigation Phase 4-6 weeks

Probate Registry and HMRC 8-10 weeks

Collection and Distribution 6-8 weeks *but selling a house might take longer

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How long does it take with Covid-19?

Investigation Phase 6-8 weeks

Probate Registry and HMRC 10-12 weeks

Collection and Distribution 8-10 weeks *but selling a house might take a bit longer

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Key Dates

6 months for interest

12 months to file
'The Executor's Year'

Tax is due 6 months after the death

6 months for interest

Whilst there is a duty to account within 12 months of the date of death, any tax that is due on the estate will become due on the first complete month after the death.

Month of death	Due Date
January	31 July
February	31 August
March	30 September
April	31 October
May	30 November
June	31 December
July	31 January
August	28/29 February
September	31 March
October	30 April
November	31 May
December	30 June

The Executor's Year

If the law requires an Inland Revenue account (IHT400), then this must take place within 12 months

If an account is not paid, there may be a late filing penalty

If tax is due, then there may be penalties for late payment and interest will be calculated from the Due Date.

Legacies that are not paid within 12 months will require interest to be added to them

Points to remember:

- Start within two months of the death
- Keep your receipts
- Don’t be over ambitious with the timeline
- Be kind to yourselves. This is a difficult time