News story: Proposed change to probate fees

The government is proposing to change the current probate fee structure from a flat rate fee to one based on the value of the estate.

To get probate the person dealing with the estate must <u>first submit an</u> <u>Inheritance Tax account</u> to HM Revenue and Customs (HMRC).

Probate registries won't normally accept an application for probate until HMRC has confirmed that it has processed the Inheritance Tax account.

However, while the process for introducing the new fee structure is ongoing, probate registries will accept applications for probate before the account has been processed by HMRC. The application must include a note to say that the appropriate Inheritance Tax forms will follow shortly.