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Courts and  
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# Dealing with a deceased person's estate



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## Introduction

This booklet provides some information to help you if you are dealing with the estate of a person who has died (the deceased).

We recognise the difficulties that many people face when dealing with an estate after a death. We hope that this booklet and the help that is available in each of our offices will make your task a little less difficult.

## Step 1 - Getting a grant

Following a death you may need to get a **Grant of Probate** if the deceased has left a Will, or a **Grant of Letters of Administration** if there is no Will. A grant is an official document issued by the Court. You can apply for a grant using a solicitor.

A personal application procedure to get a grant without using a solicitor is available in the following circumstances –

- **If the deceased was domiciled in Northern Ireland and left a valid Will and you are named as executor in that Will.**
- **If the deceased was domiciled in Northern Ireland and did not leave a Will and you are next of kin and are resident in the United Kingdom.**

You may make a personal application by attending a pre-arranged interview at the Office appropriate for the county in which the deceased lived -

**The Probate Office  
Royal Courts of Justice  
Chichester Street  
Belfast BT1 3JF  
Telephone: 028 9072 4678**

**The District Probate Office  
The Courthouse  
Bishop Street  
Londonderry BT48 6PQ  
Telephone: 028 7126 1832**

If the deceased lived in County Fermanagh, Londonderry or Tyrone you may apply for a grant at either of the Offices. If the deceased lived in County Antrim, Armagh or Down you may only apply for a grant at the Office in Belfast.

**You do not always need to get a grant.**

For example, if the estate -

- is a low-value estate - generally worth less than £10,000 and doesn't include land, property or shares.
- passes to the surviving spouse/civil partner because it was held in joint names.

A bank or other financial institution may either release the funds without a grant or tell you to get a grant of probate first.

Some banks and financial institutions may insist on seeing a grant before giving you access to even a small amount of money.

## Step 2 - About the interview

You need to bring the required original documents to the interview.

You may have a friend with you, but no person acting as an adviser may be present at the interview.

A member of staff will inspect the documents, ask you some questions and prepare the probate forms for you to check. You will make an oath or affirmation confirming that all the details of your application are true and correct. You will then sign the probate forms. If the documents you bring are not to the satisfaction of the Probate Officer, the personal application cannot proceed. You will need to instruct a solicitor to make the application on your behalf.

## Step 3 - Inheritance tax form

(‘HMRC IHT’ is the Inheritance Tax Office within HM Revenue & Customs. It is in Nottingham.)

You must contact the Probate and IHT Helpline **0845 30 20 900** or use their website at:

**[www. hmrc.gov.uk/inheritancetax/](http://www.hmrc.gov.uk/inheritancetax/)**

to find out if you will need to produce an Inheritance Tax Account and to obtain the correct tax form for your probate application.

A comprehensive set of notes to help you fill in the tax form is also available from HMRC IHT.

You should draw their attention to the fact that the deceased was domiciled in Northern Ireland as procedures for getting a grant differ for each country within the United Kingdom.

If the estate qualifies as an excepted estate, you must complete the IHT205 Return of Estate Information form appropriate for the date of death. Do not send the IHT205 form to HMRC IHT. We will send the completed form to HMRC IHT once the grant has been issued.

If the estate does not qualify as an excepted estate, you must complete an IHT400 Inheritance Tax Account (with schedules) and an IHT421 Probate

Summary. If there is Inheritance Tax to pay, refer to IHT400 Notes for further information. Send the Account, Schedules and Summary forms to the HMRC IHT Office in Nottingham. The IHT421 will be stamped by HMRC IHT and returned to you.

HMRC expect you to take 'reasonable care' in the preparation of the tax form. You are responsible for ensuring that the deceased's estate is fully recorded and its value is correctly calculated on the tax form.

Any queries that you may have in completing the tax form must be referred to HMRC IHT, not to the Probate Office.

## Step 4 - You will need to provide the following documents and information

**Proof of your identity**, such as a valid passport, driving licence or Translink Smartpass. If you do not have any proof showing your photograph, we may accept some other official document with two recent bills from two utility (electricity / gas / telephone) companies showing your name and address.

**A certified copy of the death certificate of the deceased**, or if a death certificate has not been issued, **a coroner's certificate** (Form 21A). This certificate is kept in the court file after the interview.

**The original Will** (if the deceased left a Will). A copy of the Will is not acceptable. Make sure that no-one writes on the original Will or attaches paperclips or staples to it. The original Will is kept in the court file after the interview.

**Marriage certificate or decree absolute** for the deceased, where appropriate - if the deceased died without a Will and was married or divorced.

**HMRC IHT tax form** - either

- a completed form IHT205 Return of Estate Information, or
- a stamped form IHT421 Inheritance Tax Account Probate Summary.

**Any other document(s) requested by the Probate Officer.**

## Step 5 - Requesting an interview appointment

When you have obtained all the relevant documents mentioned in Step 4, you should send a completed **appointment request form** (included at the back of this booklet) with the required **copy documents** to the Probate Office.

We will notify you of the appointment date and time by telephone or letter.

If an executor named in the deceased's Will cannot come to the interview we will tell you about the document needed to account for their absence.

If the deceased person left a Will, at least 7 days must have passed from the date of death to the date of appointment. If there is no Will, 28 days must have passed.

We aim to give you an interview within 3 weeks of receipt of your request for an appointment. The interview will take place in a private office and will last about 30 minutes.

## Step 6 - Probate fees

You must pay the prescribed probate fees at the end of the interview. You may pay by cheque, credit/debit card or cash.

The fees to be paid are based on the net value of the estate and are made up of two parts –

- **the grant fee and**
- **the personal application fee.**

The fee schedules are as follows -

**the Grant fee**

Net value of the estate	Fee
Not exceeding £10,000	Nil
Exceeding £10,000	£200.00

**PLUS**

**the Personal Application fee**

Net value of the estate	Fee
Not exceeding £10,000	Nil
Exceeding £10,000	£50.00

Certified copies of a grant cost £10.00 each. These are useful if you have to deal with several financial institutions.

## Step 7 - The Interview Checklist

Day: \_\_\_\_\_

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Photo Id for Applicant(s)

Death / Coroner's Certificate

Tax Form -IHT205 or IHT421

Original Will

Marriage Certificate – if no Will  
and the deceased was married

Decree Absolute – if no Will  
and the deceased was divorced

Means of fee payment

Other forms required  
by the Probate Officer:

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## Information for people attending the Probate Office, Belfast

### **When you arrive**

When you arrive at the building, you should tell a member of the security staff that you have arrived for your probate interview appointment. You will be guided to the Probate Interview Room next to the reception area.

## Information for people attending the District Probate Office, Londonderry

### **When you arrive**

When you arrive, you should ask at the General Office for directions to the District Probate Office. At the District Probate Office you should tell a member of staff that you have arrived for your probate interview appointment.

## Step 8 - After the interview

We aim to issue the Grant of Probate or Grant of Letters of Administration within one week of your Interview. It will then be sent to you by post.

**Being entitled to a grant does not mean you are entitled to the assets in the estate.**

As the person named in the grant as the executor or administrator you must pay the debts and liabilities the deceased had, and distribute the rest of the estate according to law –

- following the terms of the deceased's Will or,
- if the deceased did not leave a Will, following the rules for distribution on intestacy.

**We do not give advice on how an estate should be distributed.**

If you are unsure how to distribute the estate you should get legal advice before applying for a grant.

You have a legal obligation to keep proper records for the estate and, if so ordered, to provide a full inventory of the estate and to give a full account of the estate to the Court.

You also have a legal obligation, if so ordered, to return the grant to the Court.



Should you require any further information about the NI Courts and Tribunals Service please visit our website at [www.courtsni.gov.uk](http://www.courtsni.gov.uk) or alternatively contact Communications Group

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