

## Probate Costs in UK Estates

Many estates we deal with involve more than one jurisdiction, e.g. because the deceased was not a UK national, or because assets are located in other jurisdictions abroad, e.g. France, the US etc. This can add complexity to the administration of an estate. Where the deceased is domiciled in the UK and all assets are in the UK, there are two main parts to administration of the estate:

**Part 1** Calculating, and arranging for payment of, Inheritance Tax and applying for a Grant of Probate. A Grant of Probate is a document issued by the court which allows the executors or personal representatives authority to deal with and transfer the assets of the deceased.

**Part 2** After the Grant of Probate has been issued, arranging all other aspects of the administration of the estate and distribution of the assets to beneficiaries.

### Services

Where there is a purely UK estate, our services would normally cover the following:

#### Part 1

- corresponding with banks, investment houses, insurance companies, surveyors etc to obtain necessary valuations;
- preparing Inheritance Tax Accounts (including claiming available reliefs such as business property relief or charitable exemption where appropriate);
- preparing the probate statement of truth and other supporting papers;
- making arrangements for the funding and settlement of Inheritance Tax (which must be paid before the Grant of Probate is issued);

#### Part 2

- on receipt of the Grant, settling estate liabilities;
- where necessary, placing appropriate statutory notices;
- dealing with income tax and capital gains tax returns during the administration period;
- arranging distributions to beneficiaries;
- preparing estate accounts;
- obtaining clearance from HMRC over the estate's IHT liabilities.

Additional elements which would not normally be included, but which clients may wish us to deal with include:

- post death tax and estate planning including advice on, and preparation of, Deeds of Variation (Deed of Family Arrangement) and Disclaimers;
- liaising and negotiating with HMRC in relation to land or works of art that may be conditionally exempt from Inheritance Tax;

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- discussions and negotiations with HMRC in the case of dispute over the availability of Business Property Relief, Agricultural Property Relief, Charitable Exemption or other tax reliefs and exemptions;
- detailed consideration of the deceased's record of lifetime gifts and advising on such things as the availability of the regular gift out of income exemption;
- submission of Inheritance Tax Returns for existing, pre-death family trusts which may be required to file Inheritance Tax Accounts.

## **Charges**

We charge on the basis of time spent. The cost of obtaining the Grant of Probate alone (Part 1) would typically be £5,000 to £20,000 plus VAT depending on the size and complexity of the estate. The more different assets and the more beneficiaries there are, the more complex and time consuming the process. The timescale for completing all steps in Part 1 is typically 3 – 12 months, again, depending on complexity.

Once the Grant of Probate has been obtained the costs of completing the administration of the estate (Part 2) would typically be a further £10,000 to £25,000 plus VAT. Costs may well be higher if there are unusual or complex assets in the estate, a very large number of beneficiaries or protracted negotiations with HMRC. The timescale for completing all steps in Part 2 is typically 6 – 12 months.

These charges assume that there is a valid and uncontested Will and that there are no disputes between beneficiaries or claims against the estate.

In all cases, we can give more specific costs estimates when we have a more detailed understanding of the particular estate.

## **Our team**

Probate work is carried out in the Private Client team, always under the supervision of a partner. We have a range of individuals of varying seniority who are all experienced in probate work. Many of our lawyers are qualified with STEP (Society of Trust and Estate Practitioners) or with CIOT (Chartered Institute of Taxation). For more details of our Private Client Team, please see <https://www.fladgate.com/industry/private-client>

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### **MATTHEW BENNETT**

Partner

Direct Dial: +44 (0)20 3036 7331  
Mobile: +44 (0)7730 731105  
[mbennett@fladgate.com](mailto:mbennett@fladgate.com)



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### **HELENA LUCKHURST**

Partner

Direct Dial: +44 (0)20 3036 7369  
Mobile: +44 (0)7415 624774  
[hluckhurst@fladgate.com](mailto:hluckhurst@fladgate.com)

