

## Probate resealing

### Introduction

It is often the case that a non-UK domiciled Commonwealth resident has retained or acquired assets in the United Kingdom which form part of his or her estate at death. Usually, it will not be possible for those assets to be administered by the deceased's executors or administrators, until the Grant of Probate or Letters of Administration issued by a court of the jurisdiction where the deceased resided, has been 'recognised' in the UK. This process of recognition is known as 'resealing' and can be undertaken for grants emanating from the courts of most Commonwealth countries or territories.

As a leading private client legal practice in the South East of England, we are able to offer an efficient resealing service to the personal representatives of deceased Commonwealth residents and their professional advisers. Taking into account current time frames with the Probate Registry and HMRC, we can complete applications for grants in approximately 9 months from receipt of all requisite information and documentation and in most cases for a fixed fee.

If the deceased was not domiciled in the UK or any other Commonwealth country, please refer to our separate information sheet 'Probate for deceased persons domiciled outside the UK'.

### What we need

In order to reseal a Commonwealth Grant, the following are required:

- 1 the Probate resealing questionnaire accompanying this information sheet, fully completed
- 2 an official copy of the Grant of Probate or Letters of Administration, sealed and/or certified by the issuing court within the deceased's country or territory of domicile
- 3 an official copy of the deceased's will (if any), sealed and/or certified by the court issuing the Commonwealth grant
- 4 a passport copy and recent utility bill (confirming home address) for each of the deceased's executors or administrators, in each case certified by a solicitor, notary or bank
- 5 a letter of authority from each of the executors or administrators in the following terms:
 

"I [ ] of [ ], personal representative of [ ] deceased, having obtained a Grant of Representation in the estate of the said deceased at the [ ] court, hereby authorise and request Thomson Snell & Passmore Trust Corporation Limited of Heathervale House, 2-4 Vale Avenue, Tunbridge Wells, Kent TN1 1DJ, United Kingdom to apply to reseal the said grant in the High Court of Justice of England & Wales
- 6 a sterling cheque or transfer in favour of Thomson Snell & Passmore to cover both our fees and those of the probate registry (see below).

### Inheritance Tax reporting

In order to obtain a resealed grant a UK inheritance tax return will be required. Whether inheritance tax is payable will depend upon the value of the assets and the domicile of the deceased. A person who is a non-resident may still be treated as

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## Probate resealing

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UK domiciled for tax purposes and this will need to be considered on a case by case basis.

### Fees

Our normal charge for resealing a Commonwealth Grant is GBP 1,800 (plus VAT, if applicable) excluding a probate registry fee of GBP 273 for the resealed grant itself and ten official copies. This assumes that the personal representatives or their professional advisers are able to provide full information in the Probate resealing questionnaire, there is no inheritance tax to pay and that there is no requirement to undertake further investigation of the deceased's UK estate.

In some cases the replies given in the questionnaire may necessitate investigative work for which an additional charge is justified. In such cases, we shall notify the personal representatives or their professional advisers as soon as possible and agree the supplementary fee before taking any further steps in the matter. Similarly, if there is a requirement for us to commission a professional valuation (for example in respect of shares) we shall obtain approval for the additional costs from the personal representatives before the relevant action is taken.

In view of the above, while we expect the fixed fee to apply in the majority of cases, we recommend that the fully completed Probate resealing questionnaire is faxed or emailed before the other items are sent, so that any element of additional expense can be identified at the outset.

### Disclaimer

This information sheet has been prepared for those seeking assistance with an application to reseal a Commonwealth Grant of Representation. It is intended for general guidance only and is not a substitute for specific advice. It is based upon our understanding of the legal position as at January 2022 and may be affected by subsequent changes in the law.

We do not accept any responsibility for action which may be taken as a result of reading this information sheet.

For more information about our probate resealing service, please contact Stuart Goodbody on 01892 510000 or email at:

[stuart.goodbody@ts-p.co.uk](mailto:stuart.goodbody@ts-p.co.uk)

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