



Qualification criteria for applications under Probate Regulation 4.1c

1. A GENERAL OVERVIEW OF:

- 1.1. The Legal Services Act 2007 and how it applies to probate work
- 1.2. The law of property, equity and trusts
- 1.3. Relevant taxation
- 1.4. Wills and intestacy
- 1.5. The validity, format and content of wills
- 1.6. Administration of Estates

2. KNOWLEDGE AND UNDERSTANDING OF:

- 2.1. The types of personal representative, their appointment and options
- 2.2. The duties and responsibilities of a personal representative
- 2.3. The types of grant of representation and when one is needed
- 2.4. Who can apply for a grant of probate and letters of administration
- 2.5. The procedure and preparation of papers for applying for a grant
- 2.6. When a matter is or could potentially be contentious and what advice needs to be given and or action taken
- 2.7. Clients, letters of engagement and complaints procedures
- 2.8. How to deal appropriately with vulnerable clients
- 2.9. What makes a will valid and why it may fail
- 2.10. Rectification of defects in a will
- 2.11. Affidavit evidence
- 2.12. Caveats and citations
- 2.13. Revocation and alteration of wills
- 2.14. How defects in a will can be rectified
- 2.15. Types of Legacies and why these can fail
- 2.16. The intestacy rules and trust provisions
- 2.17. Guardianship issues
- 2.18. Taxation:
 - (i) Income tax liability of the deceased up to the date of death
 - (ii) An overview of the reporting for inheritance tax purposes and the principles relating to the charge to tax – on death; on immediately chargeable lifetime transfers; on gifts with the reservation of benefit
 - (iii) IHT reliefs and exemptions
 - (iv) Calculation of IHT
 - (v) Payment of IHT

(vi) Penalties

- 2.19. Identification of assets and liabilities and valuation of the estate
- 2.20. Excepted estates
- 2.21. Completion of IHT forms
- 2.22. Estates requiring an account
- 2.23. Administering the estate
 - (i) Administrative duties and powers of personal representatives
 - (ii) Registering the grant and collecting in the assets
 - (iii) Receiving cash and paying debts
 - (iv) Insolvent estates
 - (v) Identifying beneficiaries
 - (vi) Payment of legacies
 - (vii) Income and interest
 - (viii) Dealing with estate income during the period of administration
 - (ix) Discharges
 - (x) Variations and disclaimers
 - (xi) Tax issues
 - (xii) Requirements of a deed of variation
 - (xiii) Reporting requirements
- 2.24. Finalising the estate and preparation of accounts