

PART 11 Miscellaneous

Certificates for probate. CATA 1976 s60(1) to (5) 108.—(1) In this section “Inland Revenue affidavit” has the meaning referred to in section 48 (1).

(2) Where an Inland Revenue affidavit has been delivered to the Commissioners and they are satisfied—

(a) that an adequate payment on account of inheritance tax in respect of the property passing under the deceased person's will or intestacy or Part IX or section 56 of the Succession Act 1965 has been made, or

(b) that the payment of inheritance tax in respect of such property may be deferred for the time being,

they shall certify in writing—

(i) that the Inland Revenue affidavit was delivered to them, and

(ii) (I) that a payment referred to in paragraph (a) has been made, or

(II) that the payment referred to in paragraph (b) has been deferred for the time being,

as the case may be.

(3) If, in the opinion of the Commissioners, the payment of inheritance tax in respect of the property passing under the deceased person's will or intestacy or Part IX or section 56 of the Succession Act 1965 can not be deferred for the time being without serious risk of such tax not being recovered, they may refuse to issue the certificate referred to in subsection (2) until the tax has been paid, or until such payment as is referred to in paragraph (a) of that subsection has been made.

(4) The certificate required by section 30 of the Customs and Inland Revenue Act 1881 , to be made by the proper officer of the court, shall not be made until a certificate of the Commissioners issued under subsection (2) has been produced to such officer and shall (instead of showing that the affidavit, if liable to stamp duty, has been duly stamped) show that the Commissioners have issued a certificate under subsection (2) and shall state the substance of the certificate so issued by the Commissioners.

(5) The form of certificate required to be given by the proper officer of the court under section 30 of the Customs and Inland Revenue Act 1881 may be prescribed by rule of court in such manner as may be necessary for giving effect to this Act.