



**CILEX Level 6 Single Subject Certificate/CILEX Level 6 Professional Higher
Diploma in Law and Practice/CILEX Level 6 Graduate Fast-Track Diploma**

Unit 21 – Probate Practice

Question paper

June 2024

Time allowed: 3 hours and 15 minutes (includes 15 minutes reading time)

Instructions and information

- It is recommended that you take **fifteen** minutes to read through this question paper before you start answering the questions. However, if you wish to, you may start answering the questions immediately.
- You must answer **all** questions.
- This question paper is out of 100 marks.
- The marks for each question are shown — use this as a guide as to how much time to spend on each question.
- Write in full sentences — a yes or no answer will earn no marks.
- Full reasoning must be shown in your answers.
- Statutory authorities, decided cases and examples should be used where appropriate.
- You are allowed to use your own printed copy of the pre-release case study materials, as long as the materials are not annotated in any way. Alternatively, you can access the electronic version of the pre-release case study materials available in the examination.
- You are allowed to make notes on your scrap paper during the examination.
- A basic calculator is provided should you require the use of one.
- You can use your own unmarked copy of the following designated statute book — ***Blackstone's Statutes on Property Law 2022 -2023 31st edition, Meryl Thomas, Oxford University Press, 2023***
- You must comply with the CILEX Exam Regulations – Online Exams at Accredited Centres/CILEX Exam Regulations – Online Exams with Remote Invigilation.

Turn over

Answer ALL questions.

Question 1

Reference: Question relates to **Documents 1 and 2** of the case study materials.

The firm of solicitors who acted for Angela when she divorced Frank have confirmed that Angela did not instruct them to make a Will for her even though they advised her to make one. You can assume that Angela died intestate.

(a) Explain to Daniel:

- which of the assets listed in **Document 2** will form part of Angela's estate; and
- how her estate will be distributed.

(17 marks)

(b) Explain to Daniel:

- who is entitled to administer Angela's estate; and
- what type of application will need to be made to the Probate Registry for a grant of representation.

(6 marks)

(Total: 23 marks)

Question 2

Reference: Question relates to **Documents 3 and 4** of the case study materials.

You can assume that the Will Issa made on 15 June 2020 was valid.

(a) Explain to Jemila why Issa's Will is probably still valid.

[NOTE TO CANDIDATES: Do not discuss the scribbling made on the Will within your answer to this question.]

(12 marks)

(b) Describe to Jemila the documents that the Probate Registry will require to support an online application for a Grant of Probate to Issa's estate.

(6 marks)

Jemila has confirmed that Issa had the same tidinit lute and ardin harp that he inherited from his parents amongst his possessions when he died.

(c) Advise Jemila who will be entitled to Issa's tidinit lute and ardin harp.

(7 marks)

(Total: 25 marks)

Question 3

Reference: Question relates to **Documents 5 and 6** of the case study materials.

(a) Explain to Marie:

- the general duties and obligations which the trustees will need to consider when dealing with the Patrick Morgan Will Trust; and
- the specific duties and powers the trustees will have with regard to investing the capital of the Patrick Morgan Will Trust.

(5 marks)

Marie wishes to keep to a minimum the taxes she will have to pay in her lifetime and those that will be payable on her death.

(b) Advise Marie what the Inheritance Tax consequences would be (taking into account any exemptions and reliefs available) of the following:

- Woodland Cottage forming part of her estate at the time of her death;
- there being no changes to the Patrick Morgan Will Trust during Marie's lifetime;
- Marie making lifetime gifts to Nicola of the necklaces she inherited from her godmother and of cash.

(20 marks)

(c) Advise Marie what the Capital Gains Tax consequences would be of her making a lifetime gift to Nicola of the necklaces that she inherited from her godmother.

(5 marks)

(Total: 30 marks)

Question 4

Reference: Question relates to **Documents 7 and 8** of the case study materials.

Rory has very little money of his own and is worried about the Inheritance Tax that will be payable to HMRC before he can apply for a Grant of Probate to Struan's estate.

- (a) Explain to Rory:
- how much Inheritance Tax must be paid to HMRC before applying for a Grant of Probate to Struan's estate;
 - when the Inheritance Tax will need to be paid; and
 - what the most appropriate way may be for him to raise the funds to pay the Inheritance Tax.

(12 marks)

The administration of Struan's estate is now nearing completion.

- (b) Explain to Rory how he will be able to account to HMRC for the Income Tax that will be due for the administration period of Struan's estate.

(5 marks)

- (c) Explain to Rory how he can discover whether he is due to receive anything following the death of his stepfather, Walter Weir.

(5 marks)

(Total: 22 marks)

End of the examination

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