



THE CHARTERED INSTITUTE OF LEGAL EXECUTIVES

UNIT 21 – PROBATE PRACTICE*

Time allowed: 3 hours plus 15 minutes' reading time

Instructions to Candidates

- You have been provided with a clean copy of the case study materials for you to use in this examination.
- You have **FIFTEEN** minutes to read through this question paper and the case study materials before the start of the examination.
- **It is strongly recommended that you use the reading time to read this question paper fully.** However, you may make notes on this question paper or in your answer booklet during this time, if you wish.
- **All questions are compulsory. You must answer ALL the questions.**
- Write in full sentences – a yes or no answer will earn no marks.
- **Candidates may use in the examination their own unmarked copy of the designated statute book: Blackstone's Statutes on Property Law 2020-2021, 28th edition, Meryl Thomas, Oxford University Press, 2020.**
- Candidates must comply with the CILEx Examination Regulations.
- Full reasoning must be shown in answers. Statutory authorities, decided cases and examples should be used where appropriate.

Information for Candidates

- The mark allocation for each question and part-question is given and you are advised to take this into account in planning your work.
- Write in blue or black ink or ballpoint pen.
- Attention should be paid to clear, neat handwriting and tidy alterations.
- Complete all rough work in your answer booklet. Cross through any work you do not want marked.

Do not turn over this page until instructed by the Invigilator.

* This unit is a component of the following CILEx qualifications: **LEVEL 6 CERTIFICATE IN LAW, LEVEL 6 PROFESSIONAL HIGHER DIPLOMA IN LAW AND PRACTICE** and the **LEVEL 6 DIPLOMA IN LEGAL PRACTICE**

Question 1

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

- (a) Advise Olga what options she now has in relation to inheritance tax planning.

(12 marks)

- (b) Describe to Olga how a discretionary trust is taxed, and at what rates, after any tax due on its creation is paid. Your answer should cover income tax, capital gains tax and inheritance tax.

[NOTE TO CANDIDATES: Do not explain any taxes that may be payable on the creation of a discretionary trust.]

(12 marks)

(Total: 24 marks)

Question 2

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

- (a) Explain to Karl how the expenses and liabilities (excluding the mortgages) of Bill's estate should be dealt with.

(21 marks)

- (b) Explain to Karl how the mortgages secured on the properties within the estate will be dealt with.

(5 marks)

(Total: 26 marks)

Question 3

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

- (a) Critically assess the Will of Sam Wilkes on behalf of Patricia and advise her on who inherits his estate.

(17 marks)

- (b) Explain to Patricia what paperwork will need to be submitted to the probate registry when applying for the grant of probate.

(5 marks)

(Total: 22 marks)

Question 4

Reference: Question relates to **Document 7** of the case study materials.

- (a) Explain to Amy who inherits the estates of Henry and Fatima.

(12 marks)

- (b) Advise Amy on who can take out a grant to administer Fatima's estate.

(7 marks)

Amy calls you to inform you that she has checked the deeds for a buy-to-let property that she and Fatima had inherited from their mother.

They owned it as beneficial joint tenants. She wants to give Fatima's share to Emily, but is worried about doing so, as it has doubled in value since the date that Amy and Fatima's mother died.

- (c) Advise Amy as to the various options to fulfil her wishes in relation to the buy-to-let property that she and Fatima inherited and explain which would be the best option.

(9 marks)

(Total: 28 marks)

End of Examination Paper

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