

International Probate





Introduction

If an individual dies owning property in the UK then, in most cases, it will be necessary to obtain a “Grant of Representation” to allow access to the funds (for example, if his heirs want to withdraw money from his bank account) or to sell an asset (for example, sell a property in the UK). Applying for the Grant can be quite a complex operation involving determination of domicile, the validity of the will (if any) and the payment of inheritance tax amongst other things. At Lawrence Graham LLP, we have considerable expertise in dealing with these issues so that a Grant can be obtained and, in due course, the rightful heirs can receive the deceased’s assets.

We can advise you on...

- ▶ Obtaining a UK Grant of Representation alone or, if required, also provide a full administration service to wind up the UK estate
- ▶ Obtaining foreign grants of probate, deeds of inheritance or heirship, a Notarial certificate or similar entrusting documents from the court of the deceased's domicile
- ▶ Obtaining, in certain circumstances, a UK court reseal on a Grant of Representation issued by a foreign court
- ▶ The UK concept of domicile and its implication for UK Inheritance Tax for foreign estates
- ▶ The validity of a Will in foreign domicile applications for a UK Grant of Representation
- ▶ Preparation of UK HM Revenue & Customs Inheritance Tax forms as required for non-domiciled executors and administrators irrespective of any liability to pay tax
- ▶ Resolving possible conflicts between common-law systems of law and civil-law systems which may be more rigid as to matrimonial property regimes and heirs' indefeasible inheritance shares
- ▶ Providing a full administration service from identifying the estate, obtaining the relevant entrusting document, collecting assets, paying liabilities and taxes and distributing to beneficiaries in a cost effective manner

Examples of recent cases:

- ▶ A large UAE domiciled estate subject to Shariah Law involving assets such as a trading company and properties in different jurisdictions
- ▶ A double probate case with both spouses dying within six months of each other, one spouse domiciled in the USA and the other in the UK causing complex tax and administration problems and with multi jurisdictional assets requiring probate in different countries
- ▶ Acting for the administrator of a very wealthy individual. Using our resources to trace assets worth hundreds of thousands of pounds which would never have been identified by the administrator

Our Trusts and Estates team has a wealth of experience on all aspects of onshore and offshore trusts and estates administration and are particularly well placed to assist non-resident individuals, offshore banks and foreign lawyers with international probate and multi-jurisdictional estates. We regularly advise on non-domiciled estates and act for non-domiciliaries who wish to administer estates where an individual dies owning assets which pass under different systems of international law. We also regularly advise in cases where a non-domiciled person dies leaving assets in the UK and deal with the complete estate administration under the applicable international law.

The Private Capital department of Lawrence Graham LLP is renowned as a leading advisor to high net worth clients and is consistently rated by the key legal and private client industry publications and directories as one of the premier practices, not only in the UK but also internationally.

Meet the team...

If you would like to find out more about the Private Capital team, please contact Anthony Thompson

anthony.thompson@lg-legal.com

or read more about the team on:

www.lg-legal.com



What others say about us...

“This group focuses on the international wealth market, and has a significant client base in the Middle East and Asia.”

– *Chambers UK, 2010*

“LG delivers an ‘excellent level of service’ and is well known for its strong international practice, assisting German, Russian, Indian, and Far Eastern clients. The group also assists a number of Middle Eastern clients... ‘their strength in depth coupled with a youthful age average equals a proactive service across the department’.”

– *The Legal 500 UK Edition, 2009*

...‘dynamic and constructive attitude – the team really understands the time pressures we are working under and always goes the extra mile to help.’

– *Chambers UK, 2009*

Ranked Top Tier for International Private Client, Chambers Global 2009: ‘...acclaimed for its “flexible, constructive and cutting-edge approach” and its “all-star cast of private client lawyers.”’

– *Chambers Global, 2009*

Lawrence Graham LLP
4 More London Riverside
London SE1 2AU

T/ +44 20 7379 0000

Lawrence Graham LLP
Unit 2, Level 6
Currency House Office Building 1
The Gate District
Dubai International Financial Centre
PO Box 506503
Dubai, United Arab Emirates

T/ +971 4 437 5100

Lawrence Graham
Est-Ouest
24 bd Princesse Charlotte
MC 98000 Monaco

T/ +377 93 10 55 10

Lawrence Graham (CIS) LLP
1-st Troitsky Pereulok 12/5
Moscow, 129090
Russia

T/ +7 495 799-5501

info@lg-legal.com
www.lg-legal.com

