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**LEGAL**

# REVIEW



## Foreign Probate in the Isle of Man

    
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Advocates, Solicitors & Attorneys  
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## Introduction

Welcome to our electronic news review published by M&P Legal. We hope that the publication is of interest to recipients. Please contact any of the individuals listed on the contact us page with comments for future articles.



### Advocate Victoria Oates reviews .....

what happens when a person who is not resident in the Isle of Man dies leaving assets in the Isle of Man and how they are recovered to the Estate.

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## Foreign Probate in the Isle of Man

When a person dies leaving assets in the Isle of Man, a Grant of Probate, in the case where the deceased left a Will, or a Grant of Letters of Administration, in the case where the deceased died intestate, will be required to be obtained in order for the deceased's assets to be dealt with.

Given the offshore financial centre status of the Isle of Man many non-domiciled people have assets in the Island that will need to be collected in upon death. This can cause difficulties for those administering the Estate of the deceased for a number of reasons. A Manx Grant will be required in order to obtain access to the assets of the deceased held on the Isle of Man in almost every case and a Grant from the country of domicile of the deceased (even if that is the UK) or elsewhere will not be accepted.

When applying for a Grant in the Isle of Man for a non-domiciled person a Court sealed or certified Grant from the country of domicile together with a Court sealed or certified copy of the Will, where applicable, will be required in support of the Manx application. The Isle of Man Court does not have a resealing process for foreign Grants and therefore every application is determined on its merits. It is therefore not inconceivable for the Manx Court to refuse to follow the foreign Grant if it conflicts with Manx law and procedure.

There is no inheritance tax payable to the Isle of Man Government however an

application fee must be paid to the Court upon an application for a Grant. The fee is based upon the size of the Manx Estate with the largest fee currently being £649.00.

The Isle of Man is a separate legal and political jurisdiction to that of the UK and therefore is not classified as part of the UK. When UK residents make their Wills they often are not aware of this fact and are not advised otherwise by their UK solicitors. If a person bequeaths all their UK assets but does not specifically include assets in the Isle of Man, he/she may be deemed to have died intestate in relation to his/her Manx Estate unless there is a Manx will.

When a person dies domiciled outside the Isle of Man and dies intestate in relation to their Isle of Man assets the usual position would be that their moveable assets (i.e. cash, policies etc) are distributed in accordance with the law of their domicile and their non-moveable assets (i.e. land and buildings) are distributed in accordance with the law of the Isle of Man. This can result in those persons named in the Will of the deceased losing a significant portion of their inheritance if they are not the same person as the statutory beneficiary.

It is therefore extremely important that any offshore assets are considered when making a Will and appropriate offshore advice taken.

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