

## **IHT and applying for probate - an update from HMRC**

Synopsis: Applying for probate in England and Wales.

Date published: 19.01.2024

HMRC has published an update saying that, from 17 January 2024, individuals applying for probate in England and Wales, will no longer need to complete an IHT421 Probate Summary to submit with their IHT400.

Instead, the letter HMRC sends confirming receipt and processing of the form IHT400 will provide a unique code and the details of the estate values which will be needed to make a probate application. Where HMRC is unable to issue the unique code, the individual will be advised in that letter what action must be taken before it can issue the code.

This unique code should be used to apply for probate using the HM Courts and Tribunals Service (HMCTS) online portal. Applications for probate where an IHT400 has been submitted to HMRC will not be possible without the unique code and estate values.

HMRC says that this new process will...

- mean that there will be one less form to complete;
- prevent premature probate applications which can cause delays;
- give individuals the confidence to proceed with their probate application at the right time.

The process in Scotland and Northern Ireland will remain the same.

**020 7183 3931**  
**[www.riskassured.co.uk](http://www.riskassured.co.uk)**