



IN THE SUPREME COURT OF BERMUDA

PRACTICE DIRECTION

ISSUED BY THE REGISTRAR

Ref. A/50

CIRCULAR NO. 9 OF 2005

TO ALL ATTORNEYS

ESTATE MATTERS

In an effort to avoid unnecessary delay, costs, and requests for amended documents in estate matters, please note the following:

1. I wish to draw your attention to the Stamp Duty Advisory Notice issued by the Tax Commissioner's Office dated the 4 January 2005. In order for you to comply with this notice, it will be necessary for you to affix \$25.00 in Revenue Stamps on the front page of each valuation filed.
2. Every Will in respect of which an Application for a Grant is made shall be marked by the signatures (not initials) of the applicant and the person before whom the Oath is sworn. See Rule 7 of the Non-Contentious Probate Rules 1974.
3. Nothing should be stapled to the Will and/or Codicils.
4. When an Application for a Grant is made over 12 months from the date of death of the deceased the reason for the delay must be given.
5. Please ensure that the names on the supporting documents are consistent with the names in the Will and/or Codicils. If the names are not consistent with the Will, this should be explained, e.g. "incorrectly referred to in the Will as "....." or "aka....."
6. Revenue stamps are required on all amended documents.
7. Form 2 is used (published in the Official Gazette) for a Grant of Letters of Administration only and not for Probate of a Will.
8. Check all submitted documents for consistency of names and dates.

Dated the 21 day of March 2005

REGISTRAR