

Costs in the administration of estates after death

January 2025



We will always consult closely with you at the outset of any instruction to agree on costs before undertaking any work item.

We offer the choice of either a fixed fee agreement for administering an estate after death or fees based on time spent dealing with the matter under our hourly rates published below. Every estate is different; sometimes, unforeseen issues can arise during an administration, affecting the time necessary to complete the work and the timescale for completion.

The fees quoted below are for work undertaken on your behalf. It does not include any taxes that may be payable by the estate, such as inheritance tax (**IHT**), capital gains tax (**CGT**) (on a later disposal of an asset) or [income tax](#). The information below does not include any estate with a foreign element or a dispute. These two aspects have been specifically excluded by the [SRA Transparency Rules](#) under which this information is provided.

Fixed fee option

Should you wish to do so, we are happy to agree to a fixed fee for administering an estate in the UK. We will review the details of the estate, assets and liabilities. We will then provide you with a fixed fee quote considering the various issues in the estate, the nature and types of assets and liabilities, and any perceived risks. This would usually include a modest uplift to allow for the possibility that we will carry out more work than was anticipated at the outset. Many clients prefer the fixed fee option as it gives them certainty regarding the overall cost. Under this arrangement, the firm shares the risk on costs with you.

Time spent option – range of costs

It is not possible to state precisely how much an administration will cost as this depends on several factors, including:

- the size of the estate;
- the different types of assets within the estate;
- any assets held in foreign jurisdictions; or if the deceased was not UK-domiciled or deemed UK-domiciled;
- having to investigate lifetime gifts by the deceased, which would affect the taxation of the estate;
- the number of beneficiaries and how these must be dealt with;
- IHT issues (is IHT payable on the estate, or is it an exempt estate?);
- Transfer of IHT allowances from the estate of a previously deceased spouse;
- [business property relief](#) and/or [agricultural property relief](#);
- valuation of asset issues (are these being challenged by HM Revenue & Customs ([HMRC](#))?);
- exotic/intangible/digital assets requiring specific attention
- [Intestacy Rules](#) affecting the estate (if there is a partial or complete intestacy);
- any issues relating to the will (for example, interpretation, validity, the appointment of executors, those entitled to probate or the beneficiaries, missing beneficiaries, and so on).

There are so many potential variables and complications that it is impossible to provide an exhaustive list.

Charges for administering an estate will generally range from £5,000 to £15,000 plus VAT (£6,000 to £18,000 inclusive of VAT). Depending on the variables involved (as indicated above), the charges will sometimes be less than £5,000 and sometimes more than £15,000. The average cost is £5,000 to £15,000 plus VAT.

Our private client department consists of the following fee earners, and their standard charge-out rates (exclusive of VAT) per hour are:

- [James McMullan](#), Partner and Head of Department, qualified as a solicitor in 1990 – £500 per hour plus VAT.
- [Herman Cheung](#), Senior Associate Solicitor, qualified as a solicitor in 2011 – £395 per hour plus VAT.
- [Charlotte Barbaroussis](#), Solicitor, qualified in 2024 - £260 per hour plus VAT.
- Paralegal or Trainee Solicitor* £175 per hour plus VAT.

** Unqualified solicitor.*

James McMullan supervises all work carried out by junior fee earners.

The following summarises the work we typically do in administering an estate. This is essentially the standard process we undertake, not including any of the variables or complexities mentioned, which, if applicable, would add to the work we must do to complete the administration successfully. This summary is more or less in chronological order regarding the steps or stages that need to be taken and usually, although not necessarily, in that order.

The following work is required in a typical estate administration:

- taking instructions and advising you throughout the process of the administration;
- gathering all necessary documents to provide evidence of the value of the assets and liabilities of the estate;
- advertising the death in the [London Gazette](#) and/or local newspaper for the area in which the deceased resides;
- Corresponding and liaising with various creditors and financial institutions;
- completing an IHT account, calculating any IHT liability and arranging to pay the IHT debt, if any;
- Check the estate's income tax position up to the date of death and during the administration period. Liaise with the deceased's accountant and provide the necessary information for them to complete the income tax returns. Make any application for an appropriate income tax rebate and/or arrange to pay income tax liability. Checking any CGT issues and liaising with an accountant to resolve these;
- preparing the legal statement, applying for the grant of probate, and paying the Court fee;
- upon receipt of the grant of probate/administration, gathering in the assets, paying outstanding debts, and arranging for the transfer of assets to beneficiaries under the deceased's will;
- preparing a final estate account as a record of the administration for the executors' approval;
- accounting to the beneficiaries for their entitlement under the will (or intestacy if there is no will);
- advice concerning all relevant aspects of IHT in connection with the estate, including any exemptions and reliefs from IHT, availability of the deceased's [nil rate band](#), and any transferable nil rate band; the effect of any lifetime gifts for IHT; and
- advice concerning any CGT liability in the event of any gains realised or losses suffered on the sale of the assets over and above probate value.

Potential additional costs

Suppose there is no will, or the estate consists of shareholdings (stocks or bonds) or other unusual assets. In that case, there are likely to be additional costs that could range significantly depending on the estate and how it is to be dealt with. We can give you a more accurate quote once we have more information. We can also advise on opportunities for estate planning during the administration process by the use of deeds of variation/appointment out of trust, etc.

Dealing with the sale or transfer of any property in the estate is not included.

Disbursements in probate work

- Court fees for probate are currently £300 plus £1.50 per sealed copy.
- Statutory advertisement of death (London Gazette, local newspaper) est. £130 plus VAT for each.
- Bankruptcy search fees are £2 per name (no VAT). A foreign bankruptcy search usually costs £50 or more.
- [Land Registry](#) fees for title to property are £7 each. Additional Land Registry work (cost based on the property value as per the [Land Registry tariff](#)) (plus VAT).
- If necessary, fees for obtaining asset valuations (experts' fees are usually subject to VAT).
- Accountants' fees for income tax returns are charged to VAT.

Time scales

It is impossible to say how long the administration of an estate will take as each one is different. On average, an administration will take 12 months. Some will take less than that if they are very straightforward and there are minimum delays in the system, while other estates can be complex and take much more time to process.

For full details of our charges, please see the "Charges" section of our [General Terms of Business](#), a hard copy of which is available on request.

We are happy to discuss the costs of any work we undertake.

Contact [James McMullan](#) today to discuss your enquiry.

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