

Cayman Islands: Probate and Letters of Administration

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What are probate and letters of administration?

A grant of probate, or where the person did not leave a valid will, letters of administration, will be required to allow any person to take title to or possession of or to deal with the property of a deceased person situated in the Cayman Islands. A grant of probate is issued to an executor, where the deceased person left a valid will (or died '*testate*'). A grant of letters of administration is issued to an administrator, where the deceased person died without leaving a valid will (or died '*intestate*'), or left a valid will, but there is no person qualified to be appointed as executor (in which case the court will issue a grant of letters of administration with the will annexed).

Collectively, executors and administrators are known as '*personal representatives*' of the deceased.

The application for a grant of probate or letters of administration is made to the Probate Registry of the Grand Court.

Real estate and personal estate

A grant of probate or letters of administration may be made in respect of land or an interest in land ('*real estate*', or immovable property) situated in the Cayman Islands, whether the deceased was domiciled in or outside the Cayman Islands. A grant of probate or letters of administration can also be made in respect of movable property ('*personal estate*') situated in the Cayman Islands whether the deceased was domiciled in or outside the Cayman Islands, or situated anywhere and owned by a deceased domiciled in the Cayman Islands. Broadly speaking, the personal estate of the deceased comprises all assets not comprising real estate, examples of which are accounts at Cayman Islands banks, shares and other securities issued by Cayman Islands companies and tangible assets such as jewellery, furniture, paintings and cars physically situated in the Cayman Islands.

Persons dying abroad

The Cayman Islands court has jurisdiction to issue a grant of probate of wills made by persons not resident or domiciled in the Cayman Islands if there is sufficient connection between the deceased and the Cayman Islands, such as the existence of assets owned by the deceased within the Cayman Islands. The court may also '*reseat*' a grant of probate or letters of administration made by a foreign court, in which case the reseated grant will have the same legal effect as if it had been issued by the Cayman Islands court.

How can we help?

We routinely assist clients based outside the Cayman Islands with obtaining or resealing grants of probate or letters of administration so that Cayman Islands assets can be realised and distributed efficiently. We understand that no one relishes the prospect of dealing with a deceased person's estate and aim to make the process as efficient as possible.

Documents that we require

In order to proceed with an application for a grant of probate or letters of administration, we require the following documents.

When probate/letters of administration have been obtained in the country of the deceased's domicile:

- a court sealed and certified copy of the grant of probate/letters (or equivalent) obtained in the country of the deceased's domicile at death, and
- where there is a will, a court sealed and certified copy of the will and any codicils.

When probate/letters of administration have not been (and will not be) obtained in the country of the deceased's domicile:

- a court sealed and certified copy of the will, or
- if there is no will, an affidavit or affirmation will be required from a legal practitioner who is qualified and authorised to practise and has practised in the deceased's country of domicile to confirm who is entitled to administer the deceased's estate.

In both cases, we will also require:

- a certified copy of the death certificate
- any other documents which may be requested by the Registry such as official translations of any documents not in the English language, and
- client identification documents (typically a copy passport and utility bill certified in accordance with our requirements).

The process

Once we have received the required documents, we will be in a position to prepare the papers needed to make application to the Registry for the grant. In the case of an application for letters of administration the applicant may be required to give a bond in the amount of double the amount of the sworn value of the estate. The court however has the power to dispense with the requirement for a bond. No bond is required in the case of an application for a grant of probate.

After the grant is obtained the executor or administrator will be required to file an inventory of the estate, usually within six months after the issue of the grant. This time may be extended by the court.

Court fees

There are no inheritance or capital gains taxes or death duties payable in the Cayman Islands. The following court fees are payable in respect of the application:

Upon making the application for probate, letters of administration or the resealing of a foreign grant	CI\$200 (approximately US\$244)
Upon filing every affidavit	CI\$25 (approximately US\$31)
Upon the court making the grant of probate or letters of administration	CI\$25 (approximately US\$31)
Upon filing every inventory	CI\$25 (approximately US\$31)

Stamp duties

Nominal stamp duties of CI\$10 (US\$12.20), CI\$1.50 (US\$1.82) and CI\$0.50 (US\$0.60) are payable in respect of every grant of probate or letters of administration, every oath or affirmation and every inventory respectively.

Our fees and costs

We provide fee quotes for our legal fees on a case-by-case basis depending on the complexity of the application. For more information, please contact us using the contact details provided below.

Terms of business

Where we are appointed we will do so on the basis of a letter of engagement and our standard terms and conditions.

Contacts

A full list of contacts in our International Trusts & Private Client team who specialise in this area can be found [here](#).

This guide is only intended to give a summary and general overview of the subject matter. It is not intended to be comprehensive and does not constitute, and should not be taken to be, legal advice. If you would like legal advice or further information on any issue raised by this guide, please get in touch with one of your usual contacts. You can find out more about us, and access our legal and regulatory notices at [mourant.com](https://www.mourant.com). © 2024 MOURANT ALL RIGHTS RESERVED