17. There are no persons other than the Representor and Hannah who are interested in the portion of the Estate affected by the Variation and the order sought in this Representation.

18. The Representor and Hannah have instructed Viberts of Viberts House, Don Street, St Helier, Jersey, to represent them in respect of this Representation.

19. Notwithstanding that his share is unaffected, Michael has been informed of the Representation by way of a letter that was hand delivered, and had previously had a conversation with the Representor in respect of the same. He has further been sent details of the requested variation and has been informed of the court date. He has, however, decided not to provide any comment in support of or objection to the application.

20. The Representor attaches a copy of Royal Court Practice Direction 05/21 together with reasons why Michael is not an affected person. The Practice Direction RC 05/21 states as follows:

    "(2) All interested parties who are affected by the application must be represented….

    (3) Article 25 of the Probate (Jersey) Law 1998 empowers the Royal Court by order to vary any disposition (whether effected by will, under the law of intestacy or otherwise). Any such order requires the consent of all parties who, in the opinion of the Court, should be consulted and the Court can only have regard to the interests of the beneficiaries or heirs interested in so much of the estate as is affected by the order……"

    After consideration, the Representor believes that Michael is not affected as his proportion of his inheritance of the Estate is unaffected by this order. The Representor accepts that it is in the discretion of the court as to who should be consulted, but submits that there is no need to consult with Michael further with his share being unaffected and him being made aware of the application.

Advice

21. The Representor confirms that she has taken legal and tax advice about the effect of the decision to seek the Variation.

22. The Representor and Hannah intend that the provisions of s.142(1) of the United Kingdom Inheritance Tax Act 1984 and s.62(6) of the United Kingdom Taxation of Chargeable Gains Act 1992 will apply to the Variation.

23. Hannah has also had the opportunity to take her own independent legal advice and tax advice about the gift she is receiving and has chosen not to do so.

WHEREFORE the Representor prays:

That the Court order the Variation to the Will of the Deceased pursuant to Article 25 of the Probate (Jersey) Law 1998 to the effect that:

Clause 10 of the Will be amended, to be worded as follows: