



**HULL & HULL LLP**  
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### **Estate Administration Tax Update**

Earlier in 2019, the Ontario government announced amendments to the [Estate Administration Tax Act, 1998](#), SO 1998, c 34, which apply in respect of any applications for a Certificate of Appointment of Estate Trustee With or Without a Will (or "probate application") filed on or after January 1, 2020.

Under the new guidelines, the estate administration taxes (or "probate fees") payable on the filing of a probate application will be waived in respect of estates valued at less than \$50,000. Previously, only estates valued at less than \$1,000 were exempt from payment of any probate fees whatsoever in cases where probate was required.

However, it is not only smaller estates that are affected by the government's recent amendments to the *Estate Administration Tax Act*. Newly-introduced subsection 2(6.1) provides that probate fees will only be payable in respect of the value of the estate over the first \$50,000. The rate of probate fees otherwise is unchanged, remaining at \$15 for every \$1,000 of the estate value over \$50,000.

Because the probate fees on the first \$50,000 of an estate's value were calculated at the lower rate of \$5 for every \$1,000, the result of these recent changes for estates valued at greater than \$50,000 is savings in the amount of \$250.

Changes to the Estate Information Return ("EIR"), a requirement introduced in January of 2015, are also [planned](#). At present, EIRs must be filed within ninety days of the issuance of a Certificate of Appointment of Estate Trustee With or Without a Will. The timeline for the filing of an EIR and the deadline to file any amendments (currently 30 days after the estate trustee becomes aware of a discrepancy) are both being doubled.