



One Estate, Many Borders: Understanding the Re-Sealing of Wills and Recognition of Foreign Trusts in Nigeria

Introduction

Cross-border estate planning is becoming increasingly relevant for families with ties to Nigeria, the UK, and the US. Whether due to migration, dual citizenship, or offshore investments, many individuals now hold assets in multiple countries. This raises important questions about how wills, trusts, and probate documents created abroad are treated in Nigeria—especially when administering assets located within its jurisdiction.

How Nigerian Courts Treat Foreign Wills

Understanding how Nigerian courts treat foreign probate documents is essential for families with international assets. The process depends largely on whether the probate grant originates from a Commonwealth or non-Commonwealth jurisdiction.

1. Grants from Commonwealth Countries (e.g., the United Kingdom):

Where a will has already been admitted to probate



in a Commonwealth country, Nigerian courts may recognise that probate through a re-sealing process. Under the Probate (Re-Sealing) Act, 1966 (“the Act”), executors can apply to have the foreign grant formally re-sealed by a Nigerian High Court. This allows them to administer Nigerian-based assets without restarting the probate process locally.

2. Grants from Non-Commonwealth Countries (e.g., the United States):

Probate grants from non-Commonwealth jurisdictions cannot be re-sealed in Nigeria. In these cases, executors must initiate a fresh probate application before the Nigerian authorities. This application must include the original will, foreign probate grant, and death certificate. The process is entirely separate from the proceedings already concluded abroad and must be followed to gain legal authority over local assets.

Recognition of Foreign Trusts in Nigeria

Nigerian courts do not automatically recognise foreign trusts, even if they are valid under the laws of another country. Trustees who intend to manage assets located in Nigeria must apply through the local probate process to obtain legal authority. This requirement applies regardless of whether the trust was established in a Commonwealth or non-Commonwealth jurisdiction.

Cross-Border Estate Planning: Key Considerations

• Separate Wills May Be Appropriate:

Where assets are held in both Nigeria and a non-Commonwealth jurisdiction such as the United States, preparing a separate Nigerian Will helps to streamline local administration.

• Alignment Between Executors and Trustees:

Inconsistencies between appointed executors and trustees can lead to administrative delays. Ensuring clarity across fiduciary roles supports smoother estate administration.

• Timely Updates to Estate Plans:

Significant changes in residency, asset location, family circumstances, or applicable law should prompt a review of existing estate planning documents.

• Awareness of Cross-Border Tax Exposure:

Estate and inheritance tax obligations differ across jurisdictions. Advanced planning helps to reduce tax liabilities and preserve asset value for beneficiaries.

• Jurisdiction-Specific Legal Guidance:

Engaging professionals with experience in both Nigerian and foreign estate laws supports the creation of valid and enforceable wills or trusts across borders.

Conclusion

Effective administration of cross-border estates requires careful coordination, particularly where jurisdiction-specific legal requirements apply. In Nigeria, understanding how local laws govern the recognition of foreign probate documents and trusts is critical to ensuring timely access to assets and minimising administrative delays.

For advisory on multi-jurisdictional estate planning, re-sealing applications, or trust recognition in Nigeria, contact us at info@scp-law.com or visit www.scp-law.com.