chapter

1 Introduction

The law of succession is a vibrant and captivating topic. Historically, it has not received a lot of academic attention, but that has begun to change in the past few decades. Increasingly, more people are developing an interest in this topic, and it is easy to see why. It covers a wide spectrum of human emotion: welcoming new members to the family, dealing with the security (financial and otherwise) of those we love, and ultimately coping with the loss of loved ones. Admittedly, succession and financial planning is not at the forefront of everyone's mind during these momentous occasions, but it does need to feature. 'Be prepared' is always a winning motto. In one way or another, succession law will affect all of us.

This chapter introduces you to the law of succession and the textbook. It covers the following issues:

- What is meant by the law of succession?
- How is succession law structured?
- What are some of the key terms used in succession law?
- What are some of the key sources used in succession law?
- How has English succession law developed over time?

1.1 What is succession law?

Succession law is fundamentally about property and what happens to a person's property when they die. Where does your property go? Can you decide who gets your property? What happens if you die without having made such a decision? Who actually deals with your property? What happens if your wishes are not carried out? What happens to your debts? Succession law also concerns the disposal of the body and how that is carried out.

This can clearly be an emotional subject, and sadly it is a subject that touches all of us. In the recent Singapore case of *Lim Choo Hin (as the sole executrix of the estate of Lim Guan Heong, deceased) v Lim Sai Ing Peggy* [2021] SGHC 52, Chan Seng Onn J noted:

> 'Say not you know another entirely, till you have divided an inheritance with him'. The words of the late Johann Kaspar Lavater, uttered more than two centuries ago, were as sombre as they were prescient. This court has witnessed, on occasions aplenty, the unfortunate legal wars waged between the living over the property of the dead.

Lavater, a controversial Swiss writer and philosopher, was at least right in expressing these sentiments. Regrettably, emotions can run high when a family comes to terms with a bereavement and these emotions can spur legal claims. Some of these claims may be warranted but others will be fuelled by a plethora of (often negative) emotions. That will be evident in many of the cases we will look at, and unfortunately many of these cases show how previously close families completely disintegrate over arguments about the inheritance.

Given the importance that we attach to private property in English (and Western) culture, the question of what happens to your property when you die is really important. Undoubtedly, most people would instinctively say that they want to have some control over what happens to their assets. People who have worked hard to earn money, who have purchased property (maybe even a house), will want to be able to choose who eventually benefits from it. Most will perhaps want to benefit their close family members, but equally they might want to benefit friends or organisations they have been involved with. At the same time, there will be situations where a person feels strongly that a family member should not inherit anything, perhaps because of some family feud. It is important that the law allows for these choices to be made.

Succession law explains how a person can make such choices in their lifetime by writing a will (which is defined below). However, the right to write a will brings with it its own challenges. How do we know that you have made the choice yourself? How do we know that no one else has pressured or forced you into making it? How do we know that your choice has not been brought about by a lack of mental capacity? The law therefore needs clear rules on what amounts to a valid and enforceable will.

Some people die without having a valid will. This is known as dying intestate (again, the definition is explained further below). The law therefore needs clear rules on what happens to a person's property when they die intestate. In English law, the property goes to your 'next of kin', as defined by the Administration of Estates Act 1925. This would be your surviving spouse, children, or other relatives. Where a person leaves no family or relatives, their property goes to the Crown, through a doctrine called *bona vacantia*. There are many reasons why a person might die intestate. They may have a will, but it transpires that it is invalid and thus unenforceable. They may have died unexpectedly, before giving any consideration to writing a will. They may feel that the intestacy rules suit them, meaning there is no need to write a will. They may be put off by the legalese surrounding wills. Finally, some people don't write wills simply because they don't want to contemplate their own death.

So, the first part of succession law applies where a person is still alive and may be deciding what should happen to their property. The second part of succession law begins once the person has died. What happens next? Who becomes responsible for arranging the funeral and who actually takes control of the deceased's

property? If you write a will, you generally choose who is to be responsible. Otherwise, the law decides. The person appointed is known as the personal representative (PR). Even choosing the PR is fraught with potential difficulty. What happens if your chosen PR dies before you? What if your family or relatives object to your chosen PR, perhaps because they don't like or trust the PR? So there are rules to deal with these kinds of problems.

Once a PR is legally appointed, their work begins in earnest. The law spells out what the PR has to do. They have to carry out a so-called estate inventory, which in essence means listing and valuing all property owned by the deceased, as well as identifying any debts, such as a mortgage or credit card debts. The PR has to submit the inventory to the tax authority, HMRC, and if the deceased's estate is worth more than £325,000, they have to calculate and pay inheritance tax. This is a particular tax levied on large estates. It is not without controversy, and critics sometimes refer to it as a 'death tax'.

After the PR has dealt with the tax, they have to collect in the estate assets and pay off all of the deceased's debts. Most people have debts and a lot die still indebted. There might be a mortgage on the family home, there might be credit card debts, and goods might have been purchased on credit. Some people might owe other taxes to HMRC, or they might owe wages to their employees, if they ran a business or simply employed a cleaner or gardener. Every person will be different. Understandably, there are a lot of rules on how debts are to be paid, and problems will arise if debts are not properly paid off, or even if they are paid off in the wrong order. The more debts the deceased had, the more complicated it becomes for the PR.

Once all of the debts have been paid off, the PR can finally hand out the remaining property to the beneficiaries. If the deceased left a will, the beneficiaries are those included in the will. If the deceased died intestate, the beneficiaries are, as mentioned above, determined by the Administration of Estates Act 1925. Once the distribution has been completed, the PR is finished in their role.

However, in many instances, the will or intestacy rules state that property is to be held on trust. Here, the PR becomes a trustee, and they may spend a long time (potentially many years) looking after the property as a trustee. For example, a grandparent may leave property on trust for their grandchild, and the PR (who now becomes a trustee) is asked to hold it on trust until the grandchild turns 18. This is where the law of succession most clearly interplays with equity and trusts, which you are likely already to have studied or to be studying alongside succession. This textbook will not go through the rules on trusteeship, as this is beyond the scope of the succession module. It is common for the PR to become a trustee, though it is certainly possible to appoint an alternative trustee. In that situation, the PR's final duty would be transferring the relevant property to the trustee.

It should be clear from the above that the PR has a difficult job. The larger the estate, the more work is needed. If the estate is small and worth less than £5,000,

certain simplified rules apply, and a small estate could probably be administered in a few months. Larger estates will take longer. There is a general expectation that the PR's main duties (collecting in all the assets and valuing them, dealing with HMRC, paying off debts, and distributing any gifts (other than those held on trust)) should be completed within a year, though in reality it can take a lot longer than that. For this reason, some choose to appoint a professional PR, such as a solicitor, rather than asking family or friends to take on the role. The only downside to this, of course, is that the professional is going to charge for their services, which will have to be paid out of the estate. So there will be less money available to distribute to the beneficiaries. Ultimately, it is a balance between convenience and cost.

The textbook is, broadly speaking, structured based on the above summary of succession law. **Chapters 2** to **7** look at wills: the rules for making a valid will, how wills are interpreted, how wills can be changed and revoked, and finally the doctrine of mutual wills. **Chapter 8** considers the intestacy rules, to see who inherits when a person dies intestate. **Chapter 9** looks at PRs and how PRs can be appointed. **Chapters 10** to **15** consider the duties of a PR, starting with the tax issues. **Chapter 16** then looks at what remedies are available against a PR if they have not properly undertaken their duties.

By the end of the textbook you will have a solid grounding in succession law, understand the key legal rules, and also have come across various problems with the law and proposals for reform. A brief history of succession law is included later in this chapter, and it will become clear that most of English succession law stems from the 19th century. As we relentlessly make our way through the 21st century, serious questions are being asked about whether the law might be outdated. With Law Commission reforms in the pipeline, this makes studying succession law today even more interesting and relevant.

1.2 Key terms in succession law

This section outlines some of the key terms used in succession law. It is important that you become familiar with them. You will encounter more technical terms in each of the following chapters, and the most important will be defined in 'key terminology' boxes. It is always a useful study and revision exercise to start compiling your own legal dictionary. As you encounter key terms, write them down and also provide your own definition of them.

Will	The first key term to define is a will. A will is a formal legal document in which a person declares what will happen to their property after their death. They can also, amongst other things, declare who they want as their PR or to act as guardian to any children under the age of 18. To be valid, the will has to comply with the formality requirements in ss 7 and 9 of the Wills Act 1837, as well as a host of other legal requirements set out in case law.
Execution	Execution, or to execute a will, refers to the moment when the will is given legal effect by the testator and the witnesses signing the will. It is from the moment of execution that the will becomes a legally enforceable document, albeit one that the testator is free to revoke at any time until their death.
Testator	A testator is the person who creates a valid will. Historically, a female testator was referred to as a testatrix. This gender-specific terminology is less common nowadays, but you need to know the term as it appears in older judgments.
Testate succession	This is a general term for the rules governing succession where a person has died with a valid will.
Intestate succession	This is a general term for the rules governing succession where a person has died without leaving a valid will. It is also referred to as **intestacy**.
Estate	The estate is a term which broadly means all of the property, rights and debts that the deceased had when they died. How the estate is administered and distributed to the beneficiaries will depend on whether the deceased died testate or intestate.
Personal representative	This is the person who administers the estate. Their duties are wide-ranging, but include valuing the estate, collecting in the estate, dealing with inheritance tax, paying off debts and distributing the estate assets to the beneficiaries. There are two types of PRs, as explained below.
Executor	An executor is a PR who is appointed through a will to administer a testate estate. Historically, a female executor was referred to as an executrix.
Administrator	An administrator is a PR who is appointed by the court to administer either (a) a testate estate where there is no executor, or (b) an intestate estate. Historically, a female administrator was referred to as an administratrix.

Administration	This is the legal term for the process by which the PR administers the estate. Where an executor administers a testate estate, this is referred to as **probate**. For various reasons, the administration process is often colloquially referred to as probate, regardless of whether it is a testate estate or an intestate estate being administered.
Non-contentious probate	This term denotes all routine probate matters in court, such as proving a will or appointing a PR.
Contentious probate	This term denotes any probate matter where there is a legal dispute between various parties. For example, the validity of a will might be challenged or there might be a dispute about how the PR has administered the estate.
Beneficiary	A beneficiary is a person who is entitled to the estate (whether the whole estate or a part of it), either through the intestacy rules or through a will. Intestate estates are always held on trust for the beneficiary. In a will, some property might be held on trust for the beneficiary, but some property might not be. Even if the property is not held on trust, the recipient is still called a beneficiary. The definition of a beneficiary in succession law is therefore slightly wider than the definition in trust law.
Testamentary freedom	This is a crucial doctrine in English succession law. It states that a testator has absolute freedom in whom they chose as beneficiaries in their will. Unlike in some other countries, English testators are not required to leave anything to their spouses or children. However, since 1938, certain family members, who are not beneficiaries, have the right to petition the court for financial support from the estate; such financial support is granted at the court's discretion.
Jurisdiction	Finally, a word should be said about jurisdiction. The succession law covered in this textbook applies to England and Wales. For convenience and out of custom, with no disrespect intended, the textbook will refer to this as English law. Scotland and Northern Ireland have their own succession laws. Scottish succession law, which is more heavily influenced by European civil law, differs in many respects. However, a will executed in England can lawfully deal with property that the testator owned in Scotland or Northern Ireland, and vice versa.

1.3 Key sources in English succession law

This section outlines some of the key sources that you need to be familiar with when studying succession law. Ensure that you look at these sources in some detail.

Wills Act 1837	This statute governs the current law on wills. This includes who is entitled to make a will, how a valid will is actually produced, and various rules on how the will is to be interpreted.
Administration of Estates Act 1925	This is a key statute. It governs, first of all, the duties and powers of PRs, and how they go about administering the estate. Secondly, it sets out the intestacy rules, and thus governs who inherits when a person dies intestate.
Senior Courts Act 1981	This statute is really about the procedure in the High Court. Various sections deal with probate matters, including the right of the court to appoint PRs.
Administration of Justice Act 1982	Two sections in this statute are very important, as they govern how wills are to be interpreted and how mistakes in a will can be corrected.
Non-Contentious Probate Rules 1987	This is an important piece of secondary legislation, which outlines the substantive and procedural rules for probate. It must be read together with the Senior Courts Act 1981.

1.4 The historical development of English succession law

As with most aspects of English property law, succession law becomes easier to understand once you have a brief understanding of its history. Prior to the 1850s, there was a divide between how the law treated succession of real property (freehold land and interests in land) and personal property (chattels and intangible property, other than interests in land). Because of this divide, succession law was historically developed in different courts. In the Middle Ages, real succession was a common law matter, dealt with in common law courts, such as the Court of Queen's/King's Bench. Personal succession was originally an ecclesiastical matter, and was dealt with in the Church courts. This means that a lot of succession law has its origin in ecclesiastical law, which in turn was based on the old Roman law. Until 1858, all wills were proven in the Church courts, regardless of whether they concerned real or personal property. For various reasons, including that some property was left on trust, certain succession disputes were also heard in the Court of Chancery, which was the court responsible for equity. It may, in many ways, be considered a remarkable feat that all of this was successfully harmonised in the mid-19th century.

1.4.1 Succession of real property prior to the Wills Act 1837

In the Middle Ages, ownership and control of land was heavily regulated. Following the Norman Conquest in 1066, control of land was seized by the Crown. From this we get the notion that the Crown owns all land. This is strictly speaking not true; it is simply a matter of political reality that the Crown has ultimate control of the land. The Norman Kings created a feudal structure of land control, whereby freehold estates in land were granted to various people, generally the nobility and the Church. They in turn, as feudal lords, could grant lesser estates to other people further down the social hierarchy.

Various restrictions were in place which limited the right of an estate owner to transfer the freehold to another person. In general, the rule of primogeniture applied, which stated that the estate had to pass on intestacy to the eldest legitimate son or male heir, though in the absence of male heirs it could be possible for the land to pass to the owner's daughters. In the absence of any lawful heir, the estate would go back to whoever held a higher estate in the land, which was either a feudal lord, the Church or, ultimately, the Crown. Whoever held the higher estate was also entitled to an inheritance tax.

Herein lies the origin of English trust law. If the estate was held on trust, there would be no succession, and therefore no tax to be paid. Alternatively, in the absence of a legal heir, the estate could be passed on to someone else. The development of trust law through the Middle Ages and into the 16th century is complex and unnecessary to discuss here. Suffice it to say, the use of trusts to avoid inheritance tax was a cause of concern for the King, as it greatly limited tax revenue. Therefore, the original version of the trust (called a use) was banned in the Statute of Uses 1535. The second version, called the trust, which is what we still have today, developed through the cracks in that Statute. Nonetheless, in 1540, the Statute of Wills was passed, which allowed freehold owners to freely pass on their estate to whomever they chose. This was the start of testamentary freedom for real property. A number of feudal restrictions survived until the Tenures (Abolition) Act 1660. The Statute of Wills 1540 was ultimately replaced by the Wills Act 1837, even though the formality requirements for a will devising land were later set out in the Statute of Frauds 1677. The wills were proven in the Church courts until 1858.

1.4.2 Succession of personal property prior to the Wills Act 1837

From Anglo-Saxon times (before the Norman Invasion) and up to the Court of Probate Act 1857, succession of personal property was the purview of the Church. Unlike real property, a medieval testator was allowed to write a will and dispose of his personal property.

However, at least in some parts of England and Wales, the medieval testator did not have absolute testamentary freedom. Rather, the law applied what can aptly be called a rule of threes. The testator had to leave one third of his estate to his widow,

one third to his children, and the final third could be freely disposed of. However, the social expectation was that the final third was to go to the Church. That might sound a bit cynical, and the Protestant Reformation did show that the medieval Church spent a lot of its money on itself, but it must also be remembered that, prior to the 16th century, the Church was almost solely responsible for many social matters, such as education and healthcare. The final third, which the Church expected, was in many ways a charitable donation, and undoubtedly a lot of the money would benefit the local community. Whilst women had few legal rights in the Middle Ages, the widow was protected by a special writ she could use to compel the executor to transfer her third to her, known as *de rationabili parte bonorum*.

Following the Protestant Reformation in the 16th century, the rule of threes fell into disuse and was eventually abolished altogether by a series of statutes that repealed the rule in three specific dioceses (York, London, and the Province of Wales). This suggests that the restrictions and the writ only applied in those parts of the country rather than the whole of England.

Either way, from the early 17th century, a testator, in general, had testamentary freedom for both real and personal property. Of course, there were still practical restrictions in place, such as trusts, entailed property, marriage settlements, and dowager rights. Some of those restrictions on ownership remained until the Law of Property Act 1925.

1.4.3 Development of succession law from 1837

The Wills Act 1837, which remains in force today, codified the law on wills. The old distinction between real and personal property was abolished. The Wills Act 1837 did not concern intestacy, which was finally codified in the Administration of Estates Act 1925. However, in 1837, succession disputes could still be heard in different courts. This was obviously a great inconvenience for everyone involved. As stated above, disputes could be heard by the common law courts, ecclesiastical courts, and the Court of Chancery. This problem was finally resolved by the creation of a dedicated court dealing with all succession disputes. Known as the Probate Court, it was created by the Court of Probate Act 1857 and came into existence in 1858.

The separate Probate Court did not last for very long. In 1875, the entire English court system was comprehensively reorganised. A new court was created, then called the Supreme Court. It consists, at trial level, of the High Court and, at the appellate level, the Court of Appeal. In 1875, the High Court was divided into three Divisions. The Queen's Bench Division took over most common law disputes (previously heard in the Court of Queen's Bench). The Chancery Division took over most equitable disputes (previously heard in the Court of Chancery). Finally, there was the Probate, Divorce and Admiralty Division, which took over from a variety of old courts, including the Probate Court. In the legal community this

Division was informally known as the 'Court of Wills, Wives and Wrecks'. All succession disputes were heard in the Probate Division of the High Court. With the creation of the new Supreme Court in 2009, the former was renamed the Senior Court.

This system lasted for about 100 years. In the 1970s, there was a further reorganisation of the High Court. The Probate, Divorce and Admiralty Division was replaced with the Family Division, which remains today (the new Admiralty Court became a subdivision in the Queen's Bench Division). Following this reorganisation, all succession matters begin in the Family Division. Non-contentious probate, namely the routine, day-to-day probate matters, such as appointing PRs and validating wills, is handled by local Probate Registries, which are subsets of the Family Division and are located in many cities and towns around the country. Contentious probate, such as where there is a legal dispute over the validity of a will, is transferred over to the Chancery Division. The Chancery Division will also hear administration claims. One might question why the 1970s reorganisation took place, as it might make sense to have all succession claims heard in a single probate court, in front of specialist probate judges.

It is important to bear in mind this historical development and the current divide between the Family Division and the Chancery Division. In studying succession law, you will encounter judgments from all of these different courts. Therefore, don't be surprised that some pre-1857 judgments come from the ecclesiastical court and that more recent judgments come from either the Family or the Chancery Division.

1.4.4 Future reform of succession law

Whilst there have been more recent changes to succession law, it is true that the bulk of it stems from the 19th century. The Wills Act 1837 still governs the creation of valid wills, and the Act is rapidly approaching its 200th anniversary. The intestacy rules are from 1925, though they have been polished more recently. The rules on PRs and their duties derive primarily from the 19th century. The process for obtaining probate was reformed in 2020, to better take into account new developments in online platforms for managing legal business. Even so, the prevalence of old rules raises the question of whether succession law remains fit for purpose.

To that end, the Law Commission has begun a project on reform of the laws on wills. The Law Commission published a consultation paper in 2017, entitled 'Making a Will' (Law Commission Consultation Paper 231), which suggested a variety of reforms and invited responses from the public. A final report is expected in the coming years, which might lead to a new Bill being put before Parliament to replace the Wills Act 1837. The subsequent chapters will often refer to this consultation paper and the reforms proposed therein. Other chapters will highlight problems that the Law Commission has not looked at this time around,

but which will probably need looking at in the near future. This includes the intestacy rules and whether they remain fit for purpose given the social reality of today.

In reading this textbook, you are therefore also encouraged to think critically about the law and to contemplate whether it is in need of reform. Undoubtedly, most of it works perfectly well. It is also beyond doubt that some of it needs to be modernised.

1.5 International aspects of succession law

This textbook only considers succession law as it applies in England and Wales. The other countries in the United Kingdom as well as the Overseas Territories have their own succession laws that may differ from the rules found in English law. Of course, each jurisdiction around the world has its own succession laws as well. Note here the reference to jurisdiction rather than country – in a federal country such as the United States or Australia, each state has its own succession law.

In the modern world, which is increasingly interconnected and subject to people moving for work, studies, relationships, retirement, just for fun, or out of necessity, more and more people own property in multiple jurisdictions. It can be as simple as a person in England owning a holiday home in Spain, or it can be more complex with a person in England owning businesses and having bank accounts and investment portfolios in several different countries around the world. Brexit will obviously have an impact here, but neither Brexit nor Covid-19 will change the fundamental fact that the world is increasingly interconnected. It raises the question of how the property of people who own assets in different jurisdictions is dealt with after they have died.

Unfortunately, in a textbook focusing on English succession law, it is not possible to go through the rules on international succession in any detail. That falls under an area of law known as private international law. However, a few key points can be mentioned. If a person writes a will in England, that will can dispose of property (both real and personal) in any jurisdiction within the United Kingdom. So, for example, owning a holiday home in Scotland does not present a major problem for an English testator. The English will is going to be accepted by the Scottish court. The reverse is, of course, also the case; an English court will accept a Scottish will, disposing of property in England owned by a Scottish testator.

More generally, the English court will accept a will executed in a foreign jurisdiction provided that it was executed in accordance with the rules in that jurisdiction (Wills Act 1963, s 1). However, any question as to the validity of an English will, disposing of property in England, cannot be determined in a foreign court (*Boyse v Colclough* (1854) 1 K & J 124, 69 ER 396; *Clark v Word Wildlife Fund* (Ch D, 2010, unreported)). Only an English court can make a final determination on that point.

English law generally holds that a will as to movable property (personalty) is governed by the law where the testator was domiciled and that a will as to immovable property (realty) is governed by the law where the property is located (*Re Kelly (Deceased)* [2020] EWHC 245 (Ch)). Domicile is a technical legal concept referring, broadly, to the place where a person is intending to make their permanent home. Every person has a domicile of birth but can acquire a domicile of choice by moving to a different jurisdiction, provided they intend to make that jurisdiction their home.

The case of *Rokkan v Rokkan* [2021] EWHC 481 (Ch) can be used as an example of these kinds of interjurisdictional disputes. In short, a Welsh lady called Elizabeth married a Norwegian man called Stein Rokkan. They lived in Norway, where they had two children. After Stein died, Norwegian law provided that his estate should pass to his children, but that Elizabeth could defer that distribution until after her death. That meant that Elizabeth could use Stein's assets during her life. When Elizabeth died, the joint estates should pass to their respective heirs (which, in the case of children, may be the same persons – however, it takes into account that either spouse may have additional children from other relationships). However, after Stein died, Elizabeth returned to Wales, and transferred all her movable assets there (including those from Stein's estate). In Wales, she wrote a will in accordance with English law, that varied from the Norwegian position that the two estates should pass equally to the children. One of the children, Per Rokkan, made a claim arguing that Elizabeth's estate was held on trust in accordance with the Norwegian law, as opposed to passing in accordance with the will. Since Elizabeth died domiciled in Wales, the court held that the succession of her estate was subject to English law. Per's claim was thus dismissed, and Elizabeth's estate (realty in England and all movable property) passed according to the terms of her will. However, Elizabeth also still owned some land in Norway, which passed equally to the two children in accordance with Norwegian law.

To avoid complications and legal disputes, the general recommendation for testators with property in multiple jurisdictions is to execute separate wills in each jurisdiction, complying with the local rules. In general, courts may accept a foreign will that disposes of personal property, but are unlikely to accept a foreign will that disposes of real property. Thus, for example, if an English person owns a holiday home in Spain, the recommendation is to write a separate Spanish will. An English will trying to dispose of that holiday home may not be accepted by the Spanish court, and, if not, the property will pass according to the Spanish rules on intestacy. Similarly, if a foreign national owns personal property in England (such as shares and investments), the English court may accept a foreign will disposing of that property, but the English court may not accept a foreign will disposing of real property in England. If a foreign will is not accepted, the property passes according to the English rules on intestacy. It is to avoid the risk of intestacy that a person should write separate wills in each jurisdiction in which they own property.

The purpose of this chapter has been broadly to outline what succession law is about. It concerns both a person's right to choose what happens to their property when they die, and also what happens after they have died. The chapter has also looked at the historical development of English succession law, to place some of the key concepts and sources in their proper context. The chapter has also listed some key terms and key sources, with which you need to become familiar. They will be looked at in much more detail in each of the following chapters. By the end of the textbook you will have a grounding in English succession law, as well as a critical understanding of how the law might be reformed in the years to come.