



SQE1 · FLK1 & FLK2 · TIME LIMITS · 2026 - 2027

Time Limits for SQE1

Deadlines

subject by subject

Limitation, civil and criminal procedure, companies, property and estates, with worked dates.

The Ultimate SQE Success Guide.*

This guide is part of a series.

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Every deadline has two parts: the period and the day it starts.

What is This Guide?

The main time limits SQE1 can test, **subject by subject**: limitation periods, the civil claim from pre-action to appeal, judicial review, the **police station clock** and criminal appeals, company and insolvency periods, property, planning, wills and tax. Each comes with its **start point**, a one-page map, a limitation **decision tree** and worked examples with real dates.

Who This Guide is For?

- SQE1 candidates sitting FLK1 or FLK2 in January or July 2027
- Anyone who knows the periods but loses marks counting the days
- Candidates revising Dispute Resolution and Criminal Practice
- Paralegals who diarise deadlines and want the rules behind them

Why It Matters?

Time limits are easy marks to lose. A question can turn on one fact: **14 or 28 days**, a superintendent or an inspector, the day of the breach or the day of the damage. The periods are short to learn, and the assessment is closed book, so you need them without notes.

How Time Limits Are Tested



There is no “time limits” paper. Deadlines sit inside the subjects, and the SRA’s SQE1 specification names them in six places. A question gives you dates and facts, and asks whether a step is in time, when a period ends, or what happens if it is missed.

Subject (paper)	What the specification says, in short
Dispute Resolution (FLK1)	“calculating limitation periods for claims in contract and tort”; deemed service and time limits for serving proceedings; “time limits for responding to a claim”; Part 36 offers
Legal System (FLK1)	Judicial review: standing and “time limits”
Criminal Law and Practice (FLK2)	“reviews and detention time limits under PACE 1984, Code C”
Property Practice (FLK2)	Planning enforcement: “time limits and the range of local planning authority’s enforcement powers”
Wills (FLK2)	Claims under the Inheritance (Provision for Family and Dependants) Act 1975: “time limit”
Trusts (FLK2)	Trustees’ liability for breach of trust: “limitation period”

Other deadlines travel with procedures the specification lists without naming a period: company meetings and filings, insolvency claw-back, completion and post-completion steps, and paying Inheritance Tax. We cover the main ones in chapters 5 and 6.

Section numbers

You need not cite statutes or cases, unless the name is the usual term for the rule, such as “CPR Part 36” or “Section 25 notice”. You do need the period and when it starts.

Which law

The law examined is the law in force four calendar months before the first day of the window: 11 September 2026 for January 2027, 12 March 2027 for July 2027. This guide states the law at 14 October 2026.

Important: the format from January 2027

From January 2027, each FLK paper has 170 single best answer questions in two sessions of 85, with 2 hours 33 minutes per session. The assessments are closed book, so the periods have to be in your head.

Sources: SRA SQE1 Assessment Specification and FLK1 and FLK2 (from 1 September 2026); SQE news, 10 September 2026; SQE assessment dates. Accessed 14 October 2026.



The Time Limits on One Page

THE LAW AT 14 OCTOBER 2026 · TICK THE BOX WHEN YOU KNOW THE PERIOD AND ITS START

TIME LIMIT AND WHEN IT STARTS	PERIOD	PAGE	DONE
Limitation			
Contract and tort From accrual of the cause of action	6 years	05	☐
Personal injury From accrual or date of knowledge, if later	3 years	05	☐
Deed (specialty); land From accrual	12 years	05	☐
Latent damage (negligence, not injury) Accrual, or knowledge; cap from the negligent act	6 or 3 years; 15 cap	07	☐
Breach of trust None for trustee fraud or trust property kept	6 years	05	☐
Civil claims			
Serve the claim form Step done by midnight, 4 months after issue	4 months	08	☐
Acknowledge service / defend After service of the particulars (or claim form)	14 days / 14 or 28 days	09	☐
Part 36 relevant period; appeal Offer made; decision given	21 days; 21 days	10	☐
Judicial review Grounds first arose; planning: 6 weeks	Promptly, 3 months	10	☐
Criminal			
Detention without charge From the relevant time	24, 36, 96 hours	11	☐
Reviews of detention From detention first authorised	6 hours, then 9	11	☐
Summary offence: lay information From the offence	6 months	13	☐
Appeal to Crown Court; Court of Appeal Sentence; conviction or sentence	15 business days; 28 days	13	☐
Business, property, wills and tax			
Notice of general meeting; special notice Private company; removing a director	14 clear days; 28 days	14	☐
Preference; undervalue (company) Ending with onset of insolvency	6 months or 2 years; 2 years	15	☐
SDLT return and payment After the effective date	14 days	16	☐
Planning enforcement (England) Work finished, or breach, from 25 April 2024	10 years	16	☐
1975 Act claim; rectify a will From first grant	6 months	17	☐
Pay IHT on death After the end of the month of death	6 months	17	☐

Summary only: each period has conditions and exceptions on the page shown. Statutes on legislation.gov.uk, CPR on justice.gov.uk, checked 14 October 2026.

Limitation Periods



A limitation period is the time a claimant has to start proceedings. Most periods are in the **Limitation Act 1980** and run from the date “the cause of action accrued”. Learn the period and its start together.

Claim	Period	Runs from, and the section
Tort	6 years	Accrual (s 2)
Simple contract	6 years	Accrual (s 5)
Contract by deed (specialty)	12 years	Accrual (s 8)
Personal injury (negligence, nuisance, breach of duty)	3 years	Accrual, or the date of knowledge if later (s 11)
Death: Fatal Accidents Act claim	3 years	Death, or the dependant's date of knowledge, if later (s 12)
Defective product (Consumer Protection Act 1987)	3 years	Accrual or knowledge, if later; and an absolute 10-year longstop (s 11A)
Defamation, malicious falsehood	1 year	Accrual (s 4A)
Contribution between defendants	2 years	Judgment, award or agreed settlement (s 10)
Recovery of land	12 years	Accrual (s 15); not against a registered owner (see page 07)
Breach of trust	6 years	Accrual (s 21(3)); no period for trustee fraud or trust property the trustee still holds (s 21(1))
Share of a deceased's estate	12 years	When the right to receive it accrued (s 22)
Action on a judgment; rent arrears	6 years	Judgment enforceable (s 24); each payment due (s 19)
Human Rights Act claim	1 year	The act complained of, or longer if equitable (HRA 1998 s 7(5))

New in 2026: since 29 June 2026 there is **no time limit** for a personal injury claim based on sexual abuse of a claimant who was under 18 at the time (ss 11ZA and 11ZB). If the claim is brought after the old time limit would have expired, the court must dismiss it if the defendant shows a fair hearing is no longer possible. It is in force before both 2027 cut-off dates.

Source: Limitation Act 1980 as cited, and Human Rights Act 1998 s 7, legislation.gov.uk. Accessed 14 October 2026.

The Limitation Decision Tree

Our method. Ask the questions in order; the first YES gives the period. Then check page 07 for anything that moves the start date.



Run it: four claims

Claim	Stops at	Last day to issue
Whiplash in a crash on 14 October 2023, known that day	1	14 October 2026
Goods not delivered on 3 March 2021, a breach of a simple contract	End	3 March 2027
A blog post on 1 June 2026 said to be defamatory	3	1 June 2027
A surveyor's negligent report in May 2020, cracks found in May 2026	4	May 2029, three years from the discovery (if that is the starting date), and within 15 years of the report

Our examples, invented facts. Each period ends on the anniversary because the day of accrual is not counted (page 07).

When does time start?

A cause of action arises when every element of the claim can be proved (*URS v BDW* [2025] UKSC 21, Lord Leggatt, para 217). In **negligence**, damage is an element, so time runs from the damage, “not when that damage is discovered” (para 75, obiter, endorsing *Pirelli*). A **breach of contract** is complete when the contract is broken, so time usually runs from the breach, even before any loss.

Counting to the last day

The day the cause of action accrues part-way through is left out, so a period ends on the anniversary. The Supreme Court held that “any part of a day (but not a whole day)” after accrual is excluded (*Matthew v Sedman* [2021] UKSC 19, para 49). If the last day falls when the court office is shut, it was common ground in that case, following *Pritam Kaur*, that the claim form could be issued on the next day it opened (para 3). A period “beginning with” a day counts that day, so it ends the day before the anniversary (for example HRA 1998 s 7(5)).

The extensions

Knowledge (ss 11, 14)

For injury, the date the claimant first knew the injury was significant, that it was caused by the act or omission, and who the defendant was. Knowing it was negligent “as a matter of law” is irrelevant.

Latent damage (ss 14A, 14B)

Negligence other than injury: 6 years from accrual, or 3 years from when the claimant knew enough to sue, if later. Never more than **15 years** from the negligent act.

Children and capacity (s 28)

If the claimant is under 18 or lacks capacity when the claim accrues, a fresh period runs from when that ends, or from death if earlier. A child injured at 10 has until 3 years after turning 18. A later loss of capacity does not stop the clock.

Fraud, concealment, mistake (s 32)

Time runs only from when the claimant discovered the fraud, deliberate concealment or mistake, or could have done with reasonable diligence.

Court’s discretion (s 33)

For injury and death claims only, the court may let a late claim go ahead if that is equitable, looking at the delay, its reasons and the evidence. It cannot lift the 10-year product longstop.

Registered land (LRA 2002)

Section 15 does not run against a registered owner. A squatter may apply to be registered after **10 years’** adverse possession (Schedule 6). If the owner objects, the squatter needs one of three conditions, or must stay in possession 2 more years and apply again.

Before limitation runs out

Pre-action protocols do not change limitation periods. If you must issue to stop time running before the protocol steps are complete, issue, then ask the court to stay the claim while the parties comply (Practice Direction Pre-Action Conduct, para 17).

Sources: Limitation Act 1980 ss 11, 14, 14A, 14B, 28, 32, 33, 38; Family Law Reform Act 1969 s 1; Land Registration Act 2002 s 96 and Sch 6; PD Pre-Action Conduct; *URS Corporation Ltd v BDW Trading Ltd* [2025] UKSC 21; *Matthew v Sedman* [2021] UKSC 19. Accessed 14 October 2026.



Dispute Resolution

Before issue, the pre-action steps. After issue, the Civil Procedure Rules (CPR) set the clock. Each deadline below runs from a **trigger**: learn both.

1

Pre-action reply

No specific protocol: a reasonable time, **14 days** if simple, at most **3 months** if very complex (PD para 6). Personal injury: reply within **21 days** of posting of the letter of claim, then up to **3 months** from acknowledgment to investigate.

2

Serve the claim form

Do the step for your method of service before midnight on the calendar day **4 months** after issue (CPR 7.5). **6 months** to serve out of the jurisdiction.

3

Deemed served

A claim form is deemed served on the **second business day** after that step (6.14). The defendant's time runs from deemed service.

4

Particulars

With the claim form, or within **14 days** after serving it, and never later than the 4-month deadline (7.4).

5

Acknowledge

14 days after service of the claim form, or of the particulars if they follow later (10.3). To dispute jurisdiction, apply within **14 days** after filing it (Part 11).

6

Defend

14 days after service of the particulars, or **28 days** if the defendant acknowledged service (15.4). Miss it: default judgment.

Missed the 4 months?

The claimant can apply to extend time for serving the claim form (7.6). Once the period has expired, the court can extend only if the court failed to serve it, or the claimant took all reasonable steps but could not, and in either case the claimant applied promptly. Issue early enough to serve in time.

Sources: CPR 6.14, 7.4, 7.5, 7.6, 10.3, 11, 15.4; PD Pre-Action Conduct para 6; Pre-Action Protocol for Personal Injury Claims paras 6.2 and 6.3, [justice.gov.uk](https://www.justice.gov.uk). Accessed 14 October 2026.

Counting days under the CPR

Periods in days are **clear days**: leave out the day the period starts and, if the end is an event, the day of that event (CPR 2.8). The rule's own example: a claim form served on 2 October means the particulars must be served by **16 October**.

Five days or less

Saturdays, Sundays, bank holidays, Christmas Day and Good Friday do not count (2.8(4)). For six days or more, they do.

Court office closed

An act to be done at the court office, such as filing, is in time if done on the next day the office is open (2.8(5)).

When other documents are deemed served (6.26)

Method	Deemed served
First class post or DX	The second day after posting, if a business day; if not, the next business day
Personal service, email, leaving it at the address	That day, if done before 4.30pm on a business day; otherwise the next business day
The claim form itself (6.14)	The second business day after the step is completed

Extensions and default

Situation	Rule
Parties agree more time for the defence	Up to 28 days in total; the defendant must tell the court in writing (15.5)
Any other time limit	May be varied by written agreement unless a rule, practice direction or order says otherwise (2.11)
A deadline with a sanction	Only a prior written agreement, up to 28 days, and no hearing date put at risk (3.8)
No acknowledgment or defence in time	The claimant may obtain default judgment once the time has expired (12.3)
Setting aside default judgment	Must if wrongly entered (13.2); may if a real prospect of defence, and the court asks whether the application was made promptly (13.3)
Claimant's reply	Filed with the directions questionnaire (15.8)
Directions questionnaire	By the date in the court's notice: at least 14 days (small claims) or 28 days (other tracks) after deemed service of the notice; not variable by agreement (26.4)

Source: CPR 2.8, 2.11, 3.8, 6.14, 6.26, 12.3, 13.2, 13.3, 15.5, 15.8, 26.4, justice.gov.uk. Accessed 14 October 2026.

Offers, Appeals and Review

The later deadlines in a civil claim, and the short ones for judicial review.

Part 36 offers

Relevant period	The offer must give at least 21 days in which the defendant will pay the claimant's costs if it is accepted (36.5), unless made less than 21 days before trial
Accepted within it	The claimant gets costs up to the date notice of acceptance is served (36.13)
Accepted late	Usually the offeree pays the offeror's costs from the end of the relevant period (36.13)
Claimant fails to beat a defendant's offer	The defendant gets its costs from the end of the relevant period, with interest (36.17(3))
Claimant matches or beats its own offer	Interest up to 10% above base rate on the sum, indemnity costs from the end of the relevant period, and an additional 10% of the award up to £500,000 (5% above that), capped at £75,000 (36.17(4))

Appeals, costs and enforcement

Appellant's notice	21 days after the decision, unless the lower court sets another period; serve within 14 days after it is sealed (52.12)
Respondent's notice	14 days , unless the lower court directs otherwise, from service of the appellant's notice or of the grant of permission (52.13)
Questions to an expert	Once only, within 28 days of service of the report, to clarify it (35.6)
Summary judgment hearing	14 days' notice to the respondent; respondent's evidence 7 days before, reply 3 days before (24.4, 24.5)
Detailed assessment of costs	Start within 3 months of the judgment or order; points of dispute within 21 days of service of the notice of commencement (47.7, 47.9)
Writ or warrant 6 years on	Needs the court's permission if six years or more have passed since the judgment (83.2)

Judicial review (FLK1 Legal System)

The general rule

File the claim form "promptly" and "in any event not later than 3 months after the grounds to make the claim first arose" (CPR 54.5). Within 3 months can still be too late if not prompt.

Shorter limits

Planning decisions: **6 weeks**, with no separate test of promptness. The parties cannot extend the time by agreement. A Human Rights Act claim has 1 year, but a stricter procedural limit such as this one prevails.

Source: CPR 24.4, 24.5, 35.6, 36.5, 36.13, 36.17, 47.7, 47.9, 52.12, 52.13, 54.5, 83.2, justice.gov.uk; Human Rights Act 1998 s 7(5). Accessed 14 October 2026.

Criminal Practice



The detention clock runs from the **relevant time**: usually when the suspect arrives at the first police station after arrest (PACE s 41). Reviews run on a different clock: from when the custody officer **first authorised** detention (s 40).

Stage	Limit	Who decides, and the conditions
Detention without charge	24 hours	From the relevant time; then charge or release, on bail or without (s 41)
Superintendent's extension	To 36 hours	Indictable offence (including either way); detention necessary for evidence; investigation diligent and expeditious. Not before the second review, nor after 24 hours (s 42)
Warrant of further detention	Up to 36 more	Magistrates, on oath; apply within the 36 hours, or up to 6 hours later if no court can sit sooner (s 43)
Extension of the warrant	96 hours maximum	Magistrates; each extension 36 hours at most (s 44)
Reviews	6 hours, then every 9	Inspector not involved in the investigation, before charge. First within 6 hours of authorisation, second within 9 hours of the first, then every 9 hours (s 40)
Delay legal advice	36 hours	Superintendent ; indictable offence; listed grounds such as harm to evidence or alerting others (s 58)
Delay telling someone	36 hours	Inspector ; indictable offence; the same grounds (s 56)
Rest	8 hours in 24	Continuous, free from questioning, normally at night (Code C, para 12.2)
Pre-charge bail	3 months	From the day after arrest; inspector may extend to 6 months, superintendent to 9, then the court (ss 47ZB to 47ZF)

Rank is a trap

Delaying access to a solicitor needs a **superintendent**. Delaying the right to have someone informed needs an **inspector**. Both rights must be allowed within 36 hours of the relevant time.

Source: Police and Criminal Evidence Act 1984 ss 40 to 44, 47ZB to 47ZF, 56, 58, legislation.gov.uk; PACE Code C (2023), gov.uk. Accessed 14 October 2026.

The Detention Clock, Worked

Invented facts. Two clocks run at once: the relevant time (detention limits, rights) and the time detention was first authorised (reviews).

Dan is arrested for burglary, an indictable offence, at **07:40 on Tuesday 9 March 2027**. He arrives at the police station at **08:10**. The custody officer authorises detention at **08:25**.

Latest time	What must happen	Why
Tue 08:10	The relevant time starts	Arrival at the first police station, not arrest (s 41(2)(d))
Tue 14:25	First review	6 hours after detention was first authorised (s 40)
Tue 23:25	Second review	9 hours after the first, at the latest
Wed 08:10	Charge, release, or a superintendent's extension	24 hours from the relevant time (s 41). An extension can be given only after the second review (s 42(4))
Wed 08:25	Third review	9 hours after the second, if that was at 23:25
Wed 20:10	Solicitor and someone informed, even if delayed	36 hours from the relevant time (ss 56, 58)
Wed 20:10	Apply to the magistrates for a warrant	The application is made before 36 hours from the relevant time (s 43(5))
Fri 08:10	Warrant ends, unless extended	36 hours at most (s 43(12)), if issued at 20:10 on Wednesday
Sat 08:10	The absolute limit	96 hours from the relevant time (s 44)

Rest

In any 24 hours Dan must get 8 continuous hours of rest, free from questioning, normally at night (Code C, 12.2).

If the offence were summary only

No extension beyond 24 hours: a superintendent can extend only for an indictable offence, which includes an either-way offence (s 42(1)).

If Dan is released on pre-charge bail

Bail start date	Wednesday 10 March 2027: the day after the day of arrest (s 47ZB(4))
Applicable bail period	3 months beginning with that date, so it ends on 9 June 2027 (s 47ZB(1)(b))
Longer?	An inspector may extend to 6 months, a superintendent to 9 months; after that, the magistrates' court (ss 47ZD, 47ZDA, 47ZF)

Our worked example of PACE ss 40 to 44, 47ZB, 56 and 58. Reviews can be postponed, but the times of later reviews are still counted from when the postponed review should have taken place (s 40(6)).

Starting a prosecution and keeping it moving

Time limit	Rule
Summary offence	The information must be laid within 6 months of the offence (MCA 1980 s 127). No limit for either-way or indictable-only offences
Custody time limit: magistrates' court	56 days to a summary trial (summary offence, or either way if summary trial is chosen before day 56); otherwise 70 days (reg 4)
Custody time limit: Crown Court	182 days from sending to the start of trial, less any time already in custody in the magistrates' court (reg 5)
Prosecution case after sending	Within 70 days of sending, or 50 days if the defendant is in custody (SI 2005/902)
Defence statement	Crown Court: 28 days from prosecution initial disclosure. Magistrates' court (voluntary): 14 days (SI 2011/209)
Bad character and hearsay notices	Prosecution: 20 business days after a not guilty plea in the magistrates' court, 10 in the Crown Court. Objections: 10 business days (CrimPR 20.2, 20.3, 21.4)
Prosecution appeal against bail	Oral notice before release; written notice within 2 hours ; hearing within 48 hours, weekends and public holidays excluded (Bail (Amendment) Act 1993 s 1)

Appeals

To the Crown Court

Notice within **15 business days** after sentence (or an earlier deferment or committal for sentence), even for an appeal against conviction (CrimPR 34.2).

Case stated

Apply within **21 days** after the decision. Applying ends the right to appeal to the Crown Court (MCA s 111).

To the Court of Appeal

Within **28 days** of conviction, or of sentence for a sentence appeal (CAA 1968 s 18).

Credit for a guilty plea: the court must consider when the plea was indicated (Sentencing Act 2020 s 73). The Sentencing Council guideline gives **one-third** off for a plea at the first stage, at most one-quarter after that, falling to a maximum of one-tenth on the first day of trial.

Sources: Magistrates' Courts Act 1980 ss 111, 127; Prosecution of Offences (Custody Time Limits) Regulations 1987 regs 4, 5; SI 2005/902 reg 2; SI 2011/209 reg 2; Criminal Procedure Rules 2025; Bail (Amendment) Act 1993 s 1; Criminal Appeal Act 1968 s 18; Sentencing Act 2020 s 73; Sentencing Council guilty plea guideline. Accessed 14 October 2026.

Business Law and Insolvency



Company procedure is full of periods. Notice periods are **clear days**: the day the notice is given and the day of the meeting do not count (CA 2006 s 360). A notice properly addressed and posted, or emailed, is deemed delivered 48 hours later, not counting non-working days, unless the articles say otherwise (s 1147).

Step	Period	Detail (Companies Act 2006)
Notice of a general meeting	14 clear days	Private company; public company AGM: 21 days (s 307)
Short notice	90% or 95%	A majority in number holding 90% (private; articles may raise up to 95%) or 95% (public) of the voting shares. Public AGM: all members (ss 307, 337)
Special notice: removing a director	28 days	Given to the company before the meeting (ss 168, 312)
Written resolution lapses	28 days	Beginning with the circulation date, unless the articles say otherwise (s 297)
File special resolutions	15 days	After passing (s 30)
Notify a new or departing director	14 days	Beginning with the change; now s 167G, with identity verification
Return of allotment	1 month	Of allotting shares (s 555)
Pre-emption offer open	14 days	At least (s 562)
Register a charge	21 days	Beginning with the day after creation (s 859A)
File accounts	9 or 6 months	After the year end: private 9, public 6 (s 442)
Confirmation statement	14 days	After each 12-month review period (s 853A)

Special notice is not short: 28 days' special notice is given by the member to the company. If the company then calls the meeting for a date 28 days or less after the notice, the notice is deemed properly given (s 312(4)). A director cannot be removed by written resolution: s 168 needs a meeting.

Source: Companies Act 2006 as cited, legislation.gov.uk. Section 167 was replaced by s 167G from 18 November 2025. Accessed 14 October 2026.

Insolvency: the Look-Back Periods

A liquidator, administrator or trustee in bankruptcy can attack transactions made in a period before the insolvency. The period depends on the transaction and on who benefited.

Transaction	Company (IA 1986)	Individual	Watch for
Transaction at an undervalue	2 years (s 240)	5 years (s 341)	Individual: within 2 years, no need to show insolvency at the time
Preference: unconnected person	6 months	6 months	A desire to prefer must be shown (ss 239, 340)
Preference: connected person or associate	2 years	2 years	The desire to prefer is presumed, unless shown otherwise
Floating charge	12 months; 2 years if connected (s 245)	Not applicable	Valid for new money or goods given at or after creation

Company periods end with the “onset of insolvency” (for example, the date a winding up commences), and the company must have been unable to pay its debts at the time, or become so as a result; this is presumed for an undervalue with a connected person (s 240). Individual periods end with the day the bankruptcy application or petition is made or presented.

Statutory demands and bankruptcy

A company

Owed **more than £750**, served at the registered office, and unpaid for **3 weeks**: deemed unable to pay its debts (s 123).

An individual

Petition once **3 weeks** have passed since service of the demand; debt **at least £5,000**. Discharge after **one year** (ss 267, 268, 279).

Exactly £750?

Not enough for a company: it must be more. Exactly £5,000 is enough for an individual. Read the figure twice.

Run it: three transactions before a winding up starting on 1 June 2027

Transaction	Within the period?
Repaying an unconnected supplier on 1 February 2027, wanting to put it first	Yes: within 6 months
Repaying a director's loan on 1 September 2025	Yes: a connected person, within 2 years
A floating charge to the bank on 1 September 2026 for an existing overdraft	Yes: within 12 months, and no new money

Our examples. For the charge, the bank is unconnected, so the company must also have been unable to pay its debts at the time, or become so as a result (s 245(4)).

Source: Insolvency Act 1986 ss 123, 239, 240, 245, 267, 268, 278, 279, 339 to 341, legislation.gov.uk. Accessed 14 October 2026.

Property, Wills and Tax



In Property Practice, time limits sit at completion and after it, in business lease renewals and in planning enforcement.

Step	Period	Detail
SDLT return and payment	14 days	After the effective date, usually completion (Finance Act 2003 ss 76, 86)
Official search priority	30 working days	Ends at midnight on the 30th working day after the search is entered (LR Rules 2003 r 131)
First registration	2 months	Beginning with the transfer. If missed, it is void as to the legal estate and the seller holds on bare trust for the buyer (LRA 2002 ss 6, 7)
Section 25 notice (landlord)	6 to 12 months	Given not less than 6 nor more than 12 months before the termination date it names (LTA 1954 s 25)
Section 26 request (tenant)	6 to 12 months	New tenancy to start 6 to 12 months after the request; landlord's counter-notice within 2 months (s 26)
Court application	By the end	Before the statutory period ends; the parties may agree to extend it (ss 29A, 29B)

Planning enforcement

England: 10 years

Since 25 April 2024, enforcement action in England must be taken within **10 years**: from substantial completion of building operations, or from the breach for a change of use to a single dwellinghouse and for any other breach (TCPA 1990 s 171B).

The old 4 years still matters

The 10-year rule does not apply where the operations were substantially completed, or the change to a dwellinghouse happened, before 25 April 2024: those keep the old 4-year limit (SI 2024/452, reg 5). Wales keeps 4 years for those two kinds of breach.

Sources: Finance Act 2003 ss 76, 86; Land Registration Rules 2003 r 131; Land Registration Act 2002 ss 6, 7; Landlord and Tenant Act 1954 ss 25, 26, 29A, 29B; Town and Country Planning Act 1990 s 171B; Levelling-up and Regeneration Act 2023 s 115; SI 2024/452, legislation.gov.uk. Accessed 14 October 2026.

Wills and the administration of estates

Step	Period	Detail
Pay Inheritance Tax on death	6 months	After the end of the month of death (IHTA 1984 s 226). Died in January: pay by 31 July. Tax the PRs owe is payable when they deliver the account, which may be earlier
Deliver the IHT account	12 months	From the end of the month of death, or 3 months from first acting as PRs, if later (s 216)
Pay by instalments	10 years	Ten equal yearly instalments on qualifying property, such as land, if the PRs elect in writing (s 227)
Claim under the 1975 Act	6 months	From the date of the first grant; later only with the court's permission. A claim may be made before the grant (s 4)
Rectify a will	6 months	From the first grant, unless the court permits (AJA 1982 s 20)
Section 27 notice to creditors	2 months	At least, in the Gazette and a local paper; then the PRs can distribute safely (Trustee Act 1925 s 27)

Lifetime gifts

The seven-year rule

A potentially exempt transfer made 7 years or more before death is exempt; otherwise it becomes chargeable (s 3A).

Taper relief

For a gift more than 3 years before death, the tax is charged at 80%, 60%, 40% or 20% of the full rate for years 3 to 4, 4 to 5, 5 to 6 and 6 to 7 (s 7(4)). It cuts the tax, not the value of the gift.

Trusts and tax returns

Breach of trust

6 years, but no limit for trustee fraud or trust property the trustee still has. A future interest: time runs once it falls into possession (LA 1980 s 21).

CGT on a home

A UK resident selling UK residential property with tax to pay files a return and pays by the **60th day** after completion (FA 2019 Sch 2).

Self Assessment

For 2025 to 2026: paper return by 31 October 2026; online return and payment by 31 January 2027 (GOV.UK).

Sources: Inheritance Tax Act 1984 ss 3A, 7, 216, 226, 227; Inheritance (Provision for Family and Dependents) Act 1975 s 4; Administration of Justice Act 1982 s 20; Trustee Act 1925 s 27; Limitation Act 1980 s 21; Finance Act 2019 Sch 2, legislation.gov.uk; GOV.UK Inheritance Tax and Self Assessment pages. Accessed 14 October 2026.

Worked Examples



A civil claim from limitation to defence, counted day by day. Invented client, real 2027 dates.

A supplier fails to deliver machinery to **Asha's** company on **3 March 2021**, a breach of a simple contract. She instructs you in February 2027. The claim form, with the particulars in it, is issued on **Tuesday 2 March 2027** and posted first class on **Monday 8 March 2027**.

Question	Answer	How
Is the claim in time?	Yes	6 years from the breach ends on 3 March 2027; proceedings start when the claim form is issued (CPR 7.2)
Last moment to serve	Midnight, 2 July 2027	The step (posting) must be done before midnight on the calendar day 4 months after issue (7.5)
Deemed service	Wed 10 March 2027	Second business day after posting (6.14)
Acknowledgment of service	Wed 24 March 2027	14 clear days after 10 March (10.3, 2.8)
Defence, no acknowledgment	Wed 24 March 2027	14 days after service of the particulars (15.4)
Defence, after acknowledging	Wed 7 April 2027	28 days after service of the particulars, not after the acknowledgment
Longest agreed extension	Wed 5 May 2027	Up to 28 more days by agreement; the defendant notifies the court (15.5)
Default judgment	From 8 April 2027	If the defendant acknowledged, sought no extension and filed no defence by 7 April (12.3)

Our three-step counting method

1. The trigger

Find the event that starts the clock: accrual, deemed service, the decision, the end of a month. Write its date down.

2. The count

Leave out the trigger day. Count days, months or years; under the CPR, skip weekends and bank holidays only for 5 days or less.

3. The end

Check what counts as in time: a step by midnight, filing on the next open day, or a court's permission.

Easter trap: the Easter bank holidays (26 and 29 March 2027) fall inside the 28-day defence period. It is over 5 days, so they still count (2.8(4)): 7 April does not move.

More Worked Examples

Invented people and dates. Check each answer against the page in brackets.

An estate

Rosa dies on **Tuesday 12 January 2027**. Her executors take out the grant on **Wednesday 5 May 2027**. Her son, left nothing, thinks about a claim.

Inheritance Tax due	31 July 2027: six months after the end of January (page 17). The executors must pay the tax they owe when they deliver the account, which may be sooner
IHT account due at the latest	31 January 2028: twelve months from the end of January, unless they first acted later (page 17)
The son's 1975 Act claim	Within 6 months of the grant, by 5 November 2027; later only with permission. He may claim before the grant (page 17)
Section 27 notice	Must give creditors at least two months to claim (page 17)

A company meeting

The directors of a private company post notices of a general meeting, first class, at **09:00 on Monday 1 March 2027**. The articles say nothing about notice.

Deemed received	09:00 on Wednesday 3 March 2027: 48 hours after posting, counting only working days (s 1147)
Earliest meeting date	Thursday 18 March 2027: 14 clear days, leaving out 3 March and the meeting day (ss 307, 360)
Sooner?	Only with short notice: a majority in number holding at least 90% of the voting shares (s 307)

Six quick cases

Facts	Answer
A purchase completes on Friday 30 April 2027	SDLT return and tax by 14 May 2027 (page 16)
A local authority refuses a licence on 10 February 2027; a resident wants judicial review	Promptly, and by 10 May 2027 at the latest (page 10)
A defendant's Part 36 offer is made on 1 June 2027	Relevant period: at least 21 days (page 10)
A summary offence on 12 January 2027	Information laid by 12 July 2027 (page 13)
Sentence in the magistrates' court; client wants to appeal the conviction	15 business days from sentence (or earlier deferment), not conviction (page 13)
A garage built in England without permission, finished in June 2024	Enforcement until June 2034: the 10-year rule applies (page 16)

Exam Traps

Ten ways a plausible option can be wrong. Check every answer against them.

1. Discovery is not damage

In negligence, time runs from the damage, not from when it was found. In negligence, only latent damage (s 14A) and injury give a knowledge period.

3. 28 days from what?

The defence period runs from service of the particulars, not from the acknowledgment (15.4).

5. Second day or second business day?

A claim form: second business day after the step.
Other documents by post: second day, if a business day (6.14, 6.26).

7. Superintendent or inspector

Delaying a solicitor: superintendent. Delaying the call home: inspector. Both end at 36 hours.

9. Conviction appeals start at sentence

To the Crown Court: 15 business days from sentence (or earlier deferment). To the Court of Appeal: 28 days from conviction.

2. A deed doubles the time

A contract made by deed has 12 years, not 6 (s 8).

4. Issue is not service

Issue (or earlier receipt at the court office, PD 7A) stops limitation. Service has its own 4 months, measured by the step taken, not deemed service (7.5).

6. Prompt beats three months

A judicial review filed within 3 months can still fail if not prompt; planning cases have 6 weeks (54.5).

8. Two clocks at the station

Detention limits run from arrival at the station; reviews from when detention was first authorised.

10. Older materials

Planning enforcement in England is now 10 years; s 167 is now s 167G; child sexual abuse injury claims have no limit.

Before you choose, ask three questions

1

What is the period: days, months or years, clear or business?

2

What starts it: accrual, service, sentence, the end of a month?

3

Is anything excluded, extended or already over?

Test yourself

Cover the answers and give yourself a minute for each. All names and facts are invented.

1 An architect's negligent design caused cracks in 2019 that the owner first noticed in 2025. The design was in 2017. Which provision helps the owner?

Answer. Section 14A: 3 years from the starting date, if later than 6 years from the damage. The 15-year cap runs from the 2017 design (s 14B).

2 A 12-year-old is injured in 2026. When does the limitation period end?

Answer. Three years after their 18th birthday: a fresh 3-year period runs from when the disability ends (ss 28, 38).

3 The defendant acknowledged service. The particulars were deemed served on 1 June. Defence due?

Answer. 29 June: 28 days after service of the particulars (15.4).

4 Both sides agree a 35-day extension for the defence. Is that enough without the court?

Answer. No. Agreement can extend by up to 28 days only (15.5). Longer needs an order.

5 A notice is posted first class on a Thursday. When is it deemed served under 6.26?

Answer. Saturday is the second day, not a business day, so the next business day: Monday, unless it is a bank holiday.

6 A suspect for a summary-only offence has been held 24 hours. Can a superintendent extend?

Answer. No. Extension to 36 hours needs an indictable offence (s 42).

7 The first review took place 5 hours after detention was authorised. When is the second due?

Answer. Within 9 hours of the first: 14 hours after authorisation (s 40).

8 A member gives special notice to remove a director. What period applies?

Answer. At least 28 days before the meeting, to the company (s 312).

9 A company in liquidation paid its unconnected landlord in full 8 months before the onset of insolvency. Preference?

Answer. Outside the 6-month period for an unconnected person (s 240), so not a preference claim.

10 Death on 20 August 2026. When is the Inheritance Tax due?

Answer. 28 February 2027: six months after the end of August (s 226).

11 A purchase exchanges on 1 April 2027 and completes on 30 April 2027. When is the SDLT return due?

Answer. By 14 May 2027: 14 days after the effective date, here completion, not exchange (FA 2003 s 76).

12 A claimant's own Part 36 offer is matched or beaten at trial with an award of £200,000. What additional amount?

Answer. £20,000: 10% of an award up to £500,000, unless unjust (36.17(4)).

Your Time Limits Checklist

Tick a line only when you can give the period, what starts it and the last day, without notes.

Limitation

- ☐ I can give the period and the start for every claim in the table (page 05)
- ☐ I can run the decision tree, and count a period to its last day (pages 06 and 07)
- ☐ I know when knowledge, childhood, fraud or s 33 moves the clock (page 07)

Civil procedure

- ☐ I can date service, acknowledgment and defence from an issue date (pages 08, 09, 18)
- ☐ I know the deemed service rules and the 5-day rule for counting (page 09)
- ☐ I know the Part 36, appeal and judicial review time limits (page 10)

Criminal practice

- ☐ I can draw the detention clock with both start times (pages 11 and 12)
- ☐ I know who may delay legal advice, and for how long (page 11)
- ☐ I know the summary offence limit, custody time limits and appeal periods (page 13)

Business, property, wills and tax

- ☐ I can date a general meeting and know when special notice is needed (pages 14 and 19)
- ☐ I know the look-back period for each transaction, company and individual (page 15)
- ☐ I know the SDLT, registration, lease renewal and planning periods (page 16)
- ☐ I know the IHT, 1975 Act and rectification deadlines (page 17)

On the day

- ☐ I ask the three questions before choosing an answer (page 20)
- ☐ I have scored twelve out of twelve on the self-test, under time (page 21)

STEP 1

Learn the map

The one-page table on page 04: cover the period column and test yourself.

STEP 3

Count on paper

Rework the dated examples on pages 12, 18 and 19 from blank paper.

STEP 5

Build exam pace

Full-length SQE1 mocks in the 2027 format (2 x 85 questions).

Make the dates automatic

STEP 2

Find the start

For each period, say what starts it. Most wrong answers count from the wrong day.

STEP 4

Test yourself

The twelve questions on page 21, then the traps on page 20.

STEP 6

Questions?

Email support@fqps.co.uk and a person will answer.

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Deadlines reward little and often. Cover the period column on page 04 each morning, and count one dated example from blank paper each day: the period, the start, the last day.



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