



# WILLS & ESTATE PLANNING

Make a plan to distribute your wealth to the ones you love

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## Rules of Intestacy

The property of a person who dies without a valid Will (dying intestate) is divided between his family according to the rules in the Administration of Estates Act 1925 (as amended by the Inheritance & Trustees' Powers Act 2014). This applies to anyone whose permanent home, at the time of his death, is in England or Wales even if they die elsewhere.

Where a person dies without leaving a valid Will, the law provides that his or her estate, ie everything he or she owned after deduction of Inheritance Tax and debts, shall pass as follows:

a. Where the spouse or civil partner survives and there are no issue (ie children or their descendants):

Everything is taken by the spouse or civil partner.

b. Where both a spouse or civil partner and issue survive:

i. The spouse or civil partner takes: The personal chattels (ie movable property like a motor car, furniture, jewellery etc. but NOT money), PLUS £250,000 absolutely, PLUS half of the residue.

ii. The children take the other half of the residue immediately in equal shares. (The issue of any child who has died takes their parents share).

c. Where no spouse or civil partner survives:

i. The children (or their issue) take equally.

ii. If there are no children or their issue the mother and father take equally – since October 2014 this also includes a father with parental responsibility who was not married to the deceased's mother.

iii. If there are neither issue nor parents the estate passes to the first of the categories below which contains someone alive:

Brothers and sisters of the whole blood EQUALLY or their issue

Brothers and sisters of half blood EQUALLY or their issue

Grandparents EQUALLY

Uncles and Aunts of the whole blood EQUALLY

Uncles and Aunts of half blood EQUALLY

If no one in these categories exists, the estate then passes to the crown, though its interest may be waived if another person, particularly a dependant, can establish a strong claim.