

# The Rules of Intestacy

A guide

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# What is intestacy?

**When a person dies without making a valid Will they will be deemed to have died 'Intestate'.**

By choosing not to make a Will, they have left the decision as to how the estate is to be distributed estate down to the Rules of Intestacy.

Exactly who receives the estate largely depends on the domestic circumstances of the person who has died.

If you are thinking about making a Will or believe that you really don't need one then you should be sure who is really entitled to the estate.

If a close or distant relative has died and you have been contacted because they have died intestate, contact us for practical steps to take now.

The rules changed with effect from 1<sup>st</sup> February 2009.

## Rights on intestacy in case of deaths on or after 1 February 2009

Relatives surviving	Distribution of Estate	
	<i>Where spouse survives</i>	<i>Where no surviving spouse</i>
Issue	Spouse takes: (1) the personal chattels (2) £250,000 net free of inheritance tax and costs, plus interest at 6% pa until payment or appropriation, and (3) a life interest in half of the remainder of the estate, with reversion to the issue. The issue take the other half of the remainder of the estate absolutely on the statutory trusts.	All to the issue on the statutory trusts
Parents.	Spouse takes: (1) the personal chattels, (2) £450,000 net free of inheritance tax and costs, plus interest at 6% pa until payment or appropriation, and (3) half the remainder absolutely. The parents take the remainder absolutely (in equal shares if both survive).	All to the parents (in equal shares if both survive).
Brothers and/or sisters of the whole blood (including the issue of any such brothers and sisters who predeceased the intestate).	Spouse takes: (1) the personal chattels, (2) £450,000 net free of inheritance tax and costs, plus interest at 6% pa until payment or appropriation, and (3) half the remainder absolutely. The brothers and sisters, and issue of predeceased brothers and sisters, of the whole blood take the remainder absolutely on the statutory trusts.	All to the brothers and sisters and issue of predeceased brothers or sisters of whole blood on the statutory trusts.
Brothers and/or sisters of the half blood (including the issue of any such brothers and sisters who predeceased the intestate).	All to the surviving spouse absolutely.  (Whatever the size of the estate, no kin more remote than the issue of brothers or sisters of the whole blood take any interest in the estate where the deceased left a surviving spouse.)	All to the brothers and sisters of the half blood and issue of predeceased brothers and sisters of the half blood on statutory trusts).
Grandparents	All to the surviving spouse absolutely.	All to the grandparents (if more than one, in equal shares).
Uncles and/or aunts of the whole blood (including the issue of any such uncles or aunts who predeceased.)	All to the surviving spouse absolutely.	All to the uncles and aunts and issue of predeceased uncles and aunts of the whole blood on the statutory trusts.
Uncles and/or aunts of the half blood (including the issue of aunts of the half blood who predeceased)	All to the surviving spouse absolutely.	All to the uncles and aunts and issue of predeceased uncles and aunts of the half blood on the statutory trusts.
No relative in any of the above classes who attains a vested interest.	All to the surviving spouse absolutely.	All to the Crown or to the Duchy of Lancaster or the Duke of Cornwall.

## Rights on intestacy in case of deaths on or after 1 December 1993

Relatives surviving	Distribution of Estate	
	Where spouse survives	Where no surviving spouse
Issue	Spouse takes: (1) the personal chattels (2) £125,000 net free of inheritance tax and costs, plus interest at 6% pa until payment or appropriation, and (3) a life interest in half of the remainder of the estate, with reversion to the issue. The issue take the other half of the remainder of the estate absolutely on the statutory trusts.	All to the issue on the statutory trusts
Parents.	Spouse takes: (1) the personal chattels, (2) £200,000 net free of inheritance tax and costs, plus interest at 6% pa until payment or appropriation, and (3) half the remainder absolutely. The parents take the remainder absolutely (in equal shares if both survive).	All to the parents (in equal shares if both survive).
Brothers and/or sisters of the whole blood (including the issue of any such brothers and sisters who predeceased the intestate).	Spouse takes: (1) the personal chattels, (2) £200,000 net free of inheritance tax and costs, plus interest at 6% pa until payment or appropriation, and (3) half the remainder absolutely. The brothers and sisters, and issue of predeceased brothers and sisters, of the whole blood take the remainder absolutely on the statutory trusts.	All to the brothers and sisters and issue of predeceased brothers or sisters of whole blood on the statutory trusts.
Brothers and/or sisters of the half blood (including the issue of any such brothers and sisters who predeceased the intestate).	All to the surviving spouse absolutely.  (Whatever the size of the estate, no kin more remote than the issue of brothers or sisters of the whole blood take any interest in the estate where the deceased left a surviving spouse.)	All to the brothers and sisters of the half blood and issue of predeceased brothers and sisters of the half blood on statutory trusts).
Grandparents	All to the surviving spouse absolutely.	All to the grandparents (if more than one, in equal shares).
Uncles and/or aunts of the whole blood (including the issue of any such uncles or aunts who predeceased.)	All to the surviving spouse absolutely.	All to the uncles and aunts and issue of predeceased uncles and aunts of the whole blood on the statutory trusts.
Uncles and/or aunts of the half blood (including the issue of uncles of the half blood who predeceased)	All to the surviving spouse absolutely.	All to the uncles and aunts and issue of predeceased uncles and aunts of the half blood on the statutory trusts.
No relative in any of the above classes who attains a vested interest.	All to the surviving spouse absolutely.	All to the Crown or to the Duchy of Lancaster or the Duke of Cornwall.