



international probate genealogists

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## Inheritance on Intestacy Guide (England & Wales)

Below is a summary of the succession to real and personal estate on intestacy in accordance with the Administration of Estates Act 1925 (England & Wales).

The current Inheritance Tax threshold (or 'nil rate band') can be viewed at <http://www.hmrc.gov.uk/rates/iht-thresholds.htm>

Since October 2007, you can transfer any unused Inheritance Tax threshold from a late spouse or civil partner to the second spouse or civil partner when they die. See <http://www.hmrc.gov.uk/inheritancetax/intro/transfer-threshold.htm>

WHERE THE DECEASED IS SURVIVED BY...	ESTATE VALUE	BENEFICIARY(IES)
Spouse / Civil Partner & Issue	Does not exceed £250,000	Spouse / Civil Partner only
Spouse / Civil Partner & Issue	Exceeds £250,000	<p><b>Spouse/ Civil Partner receives:</b></p> <ul style="list-style-type: none"> <li>- Statutory legacy of £250,000</li> <li>- Personal Chattels</li> <li>- Half of the net residue in a life interest trust to be passed to the Deceased's issue upon the death of the spouse</li> </ul> <p><b>Issue receives:</b></p> <ul style="list-style-type: none"> <li>- Half of the net residue, in equal shares, or, where pre-deceased, to surviving descendant(s) on attaining age 18</li> </ul>
Spouse / Civil Partner, but no issue, no surviving parent or sibling of the whole blood [or descendant(s) thereof]	Any value	Spouse / Civil Partner only
Spouse / Civil Partner, no issue, <b>but also</b> surviving parent(s) &/or surviving whole blood sibling(s) [or descendant(s) thereof]	Does not exceed £450,000	Spouse / Civil Partner only
Spouse / Civil Partner, no issue, <b>but also</b> surviving parent(s) &/or surviving whole blood sibling(s) [or descendant(s) thereof]	Exceeds £450,000	<p><b>Spouse / Civil Partner receives:</b></p> <ul style="list-style-type: none"> <li>- Statutory legacy of £450,000</li> <li>- Personal chattels</li> <li>- Half of the net residue</li> </ul> <p><b>Surviving parent(s), or if both pre-deceased, the surviving sibling(s) receive, in equal shares:</b></p> <ul style="list-style-type: none"> <li>- Half of the net residue</li> </ul> <p><b>N.B.</b> A sibling's entitlement passes to their surviving descendant(s), in equal shares, if the sibling has pre-deceased.</p>
Issue [or descendant(s) thereof], but no Spouse / Civil Partner	Any value	The issue equally or, where pre-deceased, to their descendant(s) if any on attaining age 18

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WHERE THE DECEASED IS SURVIVED BY...	ESTATE VALUE	BENEFICIARY(IES)
No Spouse /Civil Partner or issue	Any Value	<p>Surviving parent(s) benefit equally. <b>If none;</b></p> <p>Siblings of the whole blood equally. Entitlements pass to descendant(s) thereof if any sibling pre-deceased. <b>If none;</b></p> <p>Siblings of the half blood equally. Entitlements pass to descendant(s) thereof if any half-blood sibling pre-deceased. <b>If none;</b></p> <p>Surviving paternal &amp;/or maternal grandparents equally. <b>If none;</b></p> <p>Paternal &amp;/or Maternal aunts &amp; uncles of the whole blood equally. Entitlements pass to descendant(s) thereof where pre-deceased. <b>If none;</b></p> <p>Paternal &amp;/or Maternal aunts &amp; uncles of the half-blood equally. Entitlements pass to descendant(s) thereof where pre-deceased. <b>If none;</b></p> <p>The Crown, Duchy of Lancaster or Duchy of Cornwall, according to where the Deceased died.</p>

**Please note:** Finders can verify authenticity of existing claimants as well as identifying and locating missing or unknown beneficiaries.

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