

Rules of Intestacy

The rules of intestacy are the rules governing the distribution of a person's assets where no will has been made and they are regarded as UK domiciled.

Wills

Unless an individual wishes for someone else to decide what happens to their assets when they die, it is important to write a will.

A will is an important legal document which allows the individual to detail how their assets (estate) are distributed following their death. It also names the persons they would like to be responsible for administering the distribution of their estate in accordance with the will, referred to as executors or legal personal representatives (LPRs).

It is important to write a new will to reflect any changes in circumstances or those of intended beneficiaries.

Executors must act in accordance with the **last** valid will of an individual.

Intestacy

If an individual dies without leaving a valid will, the Court must decide who should administer their estate, regardless of whether these would have been the people the deceased would have wanted to handle their estate.

An estate must be distributed in accordance with the rules of intestacy.

These vary depending on where the deceased was domiciled.

Domicile is a concept of law and is distinct from nationality or residence. Whilst it is possible to be resident in more than one country, it is not possible to be domiciled in more than one country at any one time. Generally speaking, but not always, this means that a person will be domiciled in the country in which they have their permanent home.



The information provided is based on our understanding of law and HM Revenue & Customs practice as at 1 August 2008. However, we have only been able to indicate the general position and so whilst every effort has been made to ensure the accuracy of this document, we strongly recommend you seek independent advice regarding your circumstances.