

The Rules of Intestacy Flowchart

Is there a living husband, wife or civil partner?

YES

NO

Is the estate likely to be worth more than £250,000?

YES

NO

Are there any living children, grandchildren or other direct descendants (e.g great-grandchildren)?

YES

NO

The husband, wife or civil partner gets all of the estate.

The husband, wife or civil partner keeps all the assets (including property), up to £250,000, and all the personal possessions, whatever their value.

The remainder of the estate will be shared as follows:

- the husband, wife or civil partner gets an absolute interest in half of the remainder.
- the other half is then divided equally between the surviving children

If a son or daughter (or other child where the deceased had a parental role) has already died, their children will inherit in their place.

The husband, or wife or civil partner gets all of the estate.

Are there any living children, grandchildren or other direct descendants (e.g great-grandchildren)?

YES

NO

The estate is shared equally between the children of their descendants

If a son or daughter has already died, their children (the grandchildren of the deceased) inherit in their place.

Are there any living parents?

YES

NO

The estate is shared equally between the parents.

They may have to pay Inheritance Tax.

Did the deceased have any brothers or sisters?

YES

NO

The estate is shared equally between brothers or sisters.

If a brother or sister has already died, their children (nieces and nephews of the deceased) inherit in their place.

Did the deceased have any half-brothers or half-sisters?

YES

NO

The estate is shared equally between the half-brothers or half-sisters

If a half-brother or half-sister has already died, their children (nieces and nephews of the deceased) inherit in their place.

Are there any grandparents living?

YES

NO

The estate is shared equally between the grandparents.

They may have to pay Inheritance Tax.

Did the deceased have any aunts or uncles?

YES

NO

The estate is shared equally between aunts or uncles.

If an aunt or uncle has already died, their children (the cousins of the deceased) inherit in their place.

Did the deceased have any half-aunts or half-uncles?

YES

NO

The estate is shared equally between half-aunts or half-uncles.

If an aunt or uncle has already died, their children (the cousins of the deceased) inherit in their place.

The whole estate goes to the Crown.

If you died intestate and are married, or have a registered a civil partnership, your partner will receive everything only if there are no children. If there are children, your partner will receive part of your estate, and the children will receive whatever is left over. If you are unmarried or haven't registered a civil partnership, then your partner will receive nothing, and so we must follow the intestacy rules.