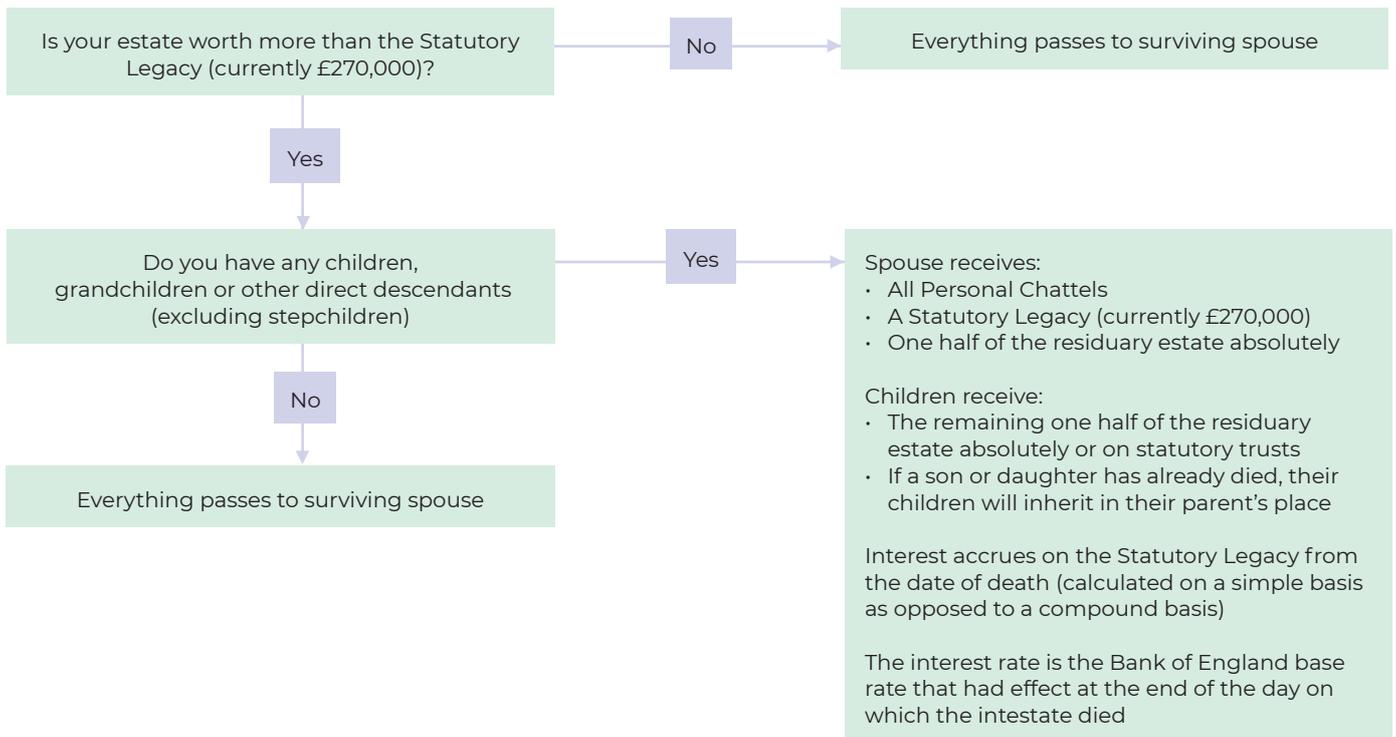


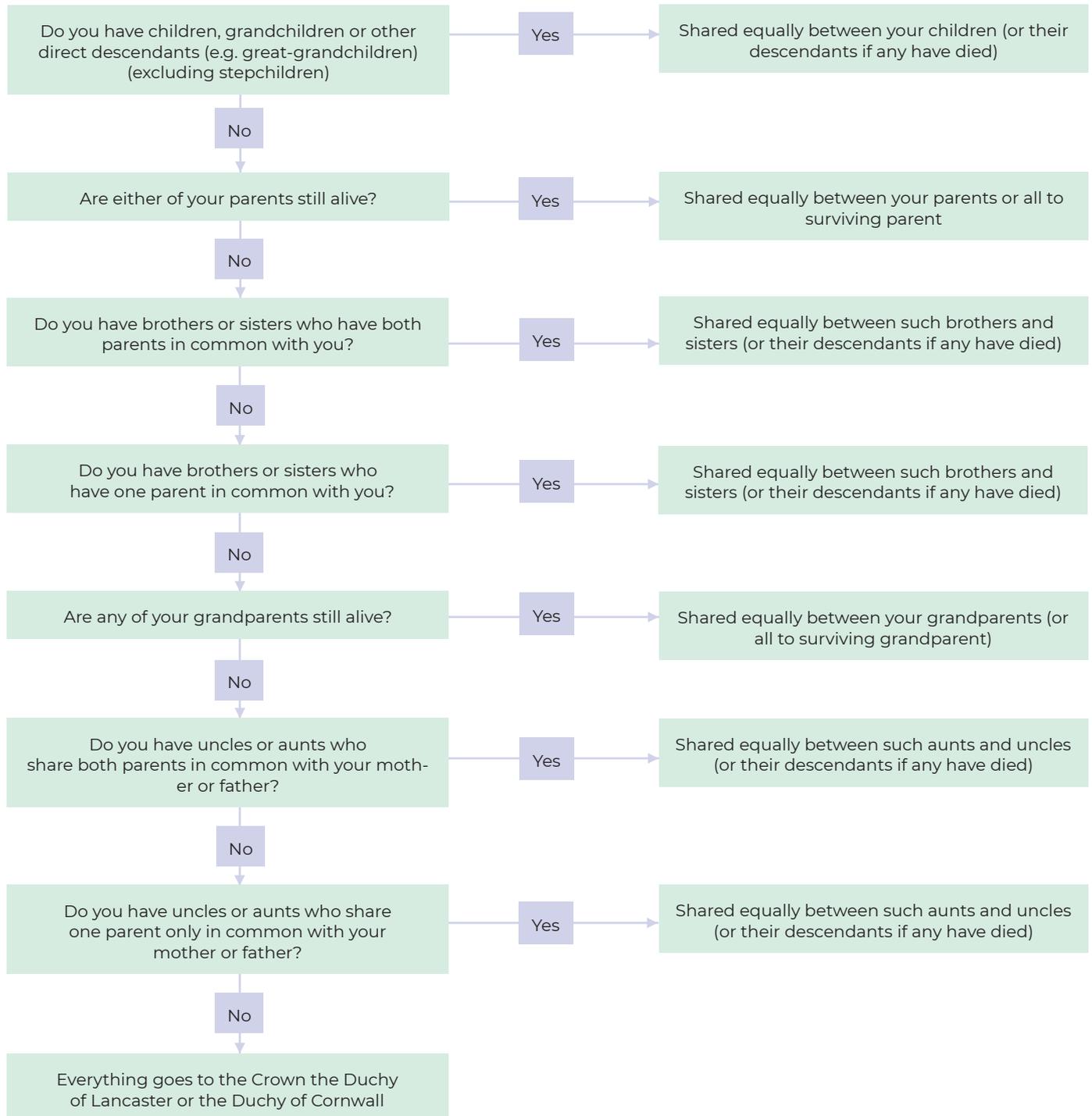


WHAT HAPPENS IF YOU HAVE ASSETS IN ENGLAND AND WALES AND DIE WITHOUT MAKING A WILL?

For married individuals or those in a civil partnership



For widowed or single individuals



Notes

1. The increased statutory legacy will only apply to deaths occurring after 6 February 2020. Deaths which occur prior to 6 February will receive a legacy at the old rate of £250,000.
2. References above to 'spouse' shall include a person in a registered civil partnership under the Civil Partnership Act 2004.
3. For these purposes, a 'spouse' is assumed to have survived the deceased by a period of 28 days.
4. References above to children includes legally adopted and illegitimate children but excludes stepchildren.
5. Children receive their inheritance on reaching 18, or earlier marriage.
6. This flowchart is based on Moore Kingston Smith LLP's understanding of the rules of intestacy as at 16 April 2020 as they apply in England and Wales to deaths occurring on or after 1 October 2014 and is subject to change (please note that different laws apply in Scotland).