



The Rules of Intestacy do not necessarily distribute assets in the most tax efficient manner and do not always distribute assets in a way that an you want

This can be compounded where there have been second marriages and various children from previous relationships, or if you simply co-habit.

To ensure your estate is distributed according to your wishes and in a tax efficient manner, you should not rely on these Rules, but should seek advice to determine how best to distribute your estate in a tax efficient manner and create a suitable Will.

Personal Chattels are items of personal property such as clothes, jewellery and furniture.

Your spouse will only benefit if he or she survives you by 28 days. If your spouse does not survive for this period, then your estate will be distributed as if you had not been married.