



¹ The term children includes illegitimate and adopted children, but not step-children.

² If those relatives were not living at the date of your death but they left descendants who are, then those descendants would usually inherit the share their parent would have taken had they survived you.

Please note that this information is provided as a guide and only summarises the laws relating to intestacy in England and Wales as at 2014. This page illustrates the new rules set out in the Inheritance and Trustees' Powers Act 2014 which came into force in October 2014