



RULES OF INTESTACY IN THE ISLE OF MAN

Dying without a Will

Perhaps some of us are put off making a Will because we don't want to face up to the finality of death, or maybe because we think it will be an expensive and time-consuming effort, but if we ignore this responsibility, there can be devastating consequences for those we leave behind.

Are you married? If not then your partner may receive nothing, because there is no entitlement available to a co-habitee under the laws of the Isle of Man.

If you die intestate, i.e. without a Will, who will inherit your assets?

If you have a spouse or civil partner but no children	-	Your estate will pass to your spouse or civil partner absolutely
If you have a spouse or civil partner <u>and</u> children	-	(i) your spouse or civil partner will receive your personal chattels absolutely; (ii) the first £250,000 thereafter will pass to your spouse or civil partner, absolutely; (iii) half of the residue will pass into a Life Interest Trust for your spouse or civil partner, and half of the residue will pass to your children in equal shares absolutely.
If you have children but no spouse or civil partner	-	Your residuary estate will pass to your children absolutely, in equal shares.
If you have no spouse, no civil partner, no children, but your parents are still alive	-	Your estate will pass to your father and mother in equal shares absolutely.
If you have no spouse, no civil partner, no children but one parent	-	Your estate will pass to your mother/ father absolutely.



If you have no spouse, no civil partner,

-

Your estate will pass to:

- (i) your brothers and sisters of whole blood in equal shares.**
- (ii) If none, then to your brothers and sisters of half blood.**
- (iii) If none, then to your grandparents in equal shares**
- (iv) If none, to your uncles and aunts of whole blood in equal shares.**
- (v) If none, to your uncles and aunts of half blood, in equal shares, i.e. to the brothers and sisters of half blood of your parents.**
- (vi) If none, to your great uncles and great aunts of whole blood, i.e. to the brothers and sisters of your grandparents.**
- (vii) If none, to your great uncles and great aunts of half blood, i.e. to the brothers and sisters of half blood of your grandparents.**
- (viii) If none, then to Treasury.**

As can be seen from the above, if you die without leaving a Will, you may leave a loved one to inherit nothing from your estate, and distant relatives may inherit instead.

We are very happy to advise you on drawing up your Will, in conjunction with your local advocate. We can also offer our services as executors, to deal with administering your estate following your death. For further information, do please contact us using the details at the foot of this note.

If you would like to know more then please contact

**Evelyn Corrin : evelyn.corrin@crowecw.im , John Cowan : john.cowan@crowecw.im
or Elaine Rudge : elaine.rudge@crowecw.im**

**Crowe Clark Whitehill LLC, 6th Floor, Victory House, Prospect Hill, Douglas IM1 1EQ
Tel: 01624 627335; Fax: 01624 677225; Web: www.crowecw.im**