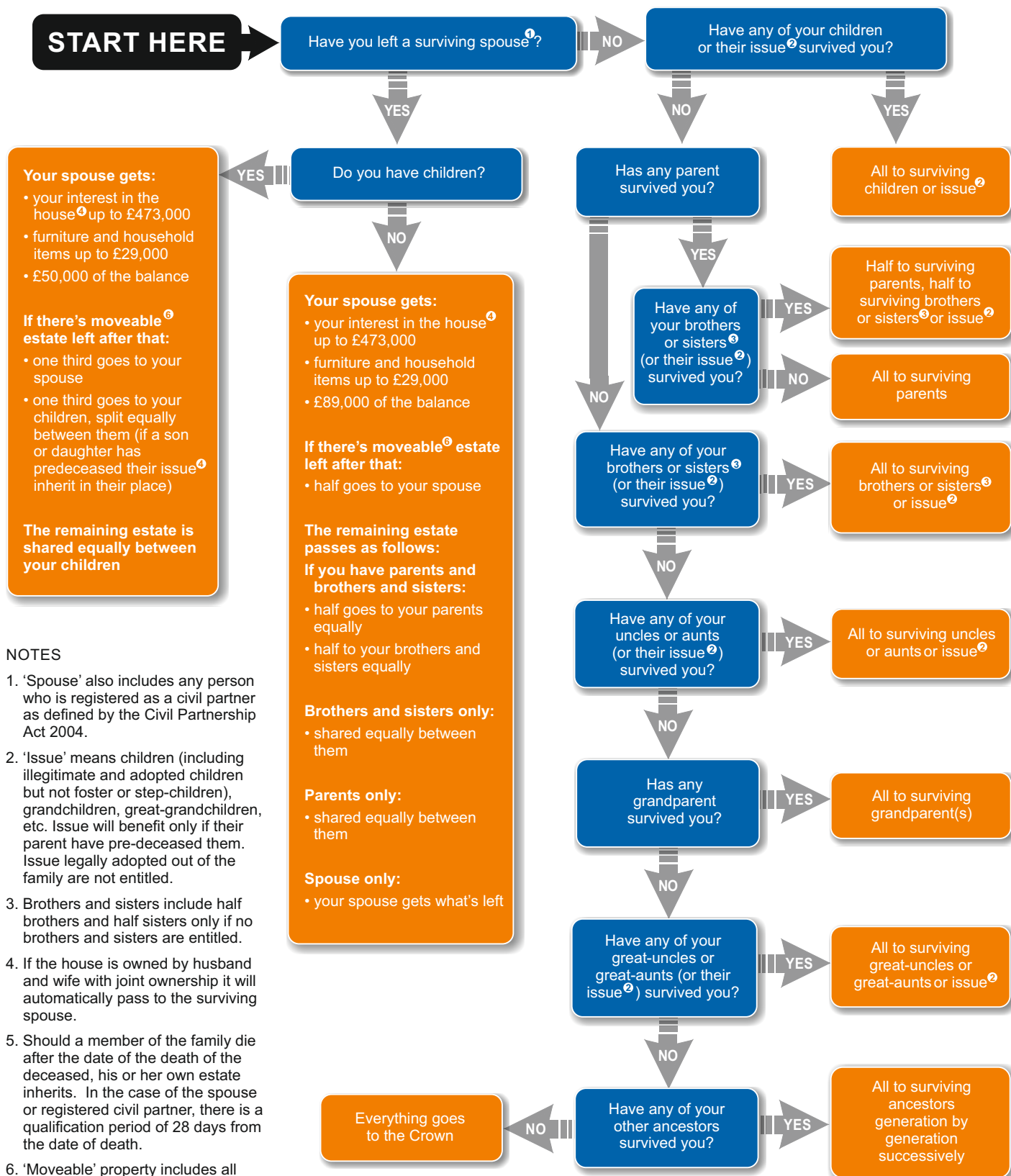




The Laws of Intestacy in Scotland

The following is a simplified guide to the order in which members of a family inherit when a person ("the Deceased") domiciled in Scotland dies without leaving a valid Will. Only the first class of kin in which there is at least one living beneficiary will inherit. Issue of a living heir do not themselves inherit.



NOTES

1. 'Spouse' also includes any person who is registered as a civil partner as defined by the Civil Partnership Act 2004.
2. 'Issue' means children (including illegitimate and adopted children but not foster or step-children), grandchildren, great-grandchildren, etc. Issue will benefit only if their parent have pre-deceased them. Issue legally adopted out of the family are not entitled.
3. Brothers and sisters include half brothers and half sisters only if no brothers and sisters are entitled.
4. If the house is owned by husband and wife with joint ownership it will automatically pass to the surviving spouse.
5. Should a member of the family die after the date of the death of the deceased, his or her own estate inherits. In the case of the spouse or registered civil partner, there is a qualification period of 28 days from the date of death.
6. 'Moveable' property includes all property excluding land and buildings.

DISCLAIMER: This summary of the laws of intestate succession of deaths within the jurisdiction of Scotland is necessarily simplified and is for general guidance purposes only.