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STATUTORY INSTRUMENTS

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**2008 No. 3162**

**ADMINISTRATION OF ESTATES**

**The Intestate Succession (Interest and Capitalisation) (Amendment) Order 2008**

*Made - - - - 9th December 2008*  
*Laid before Parliament 11th December 2008*  
*Coming into force - - 1st February 2009*

The Lord Chancellor makes the following Order in exercise of the powers conferred by section 47A(3A) and (3B) of the Administration of Estates Act 1925<sup>(1)</sup>.

**Citation and commencement**

1. This Order may be cited as the Intestate Succession (Interest and Capitalisation) (Amendment) Order 2008 and shall come into force on 1st February 2009.

**Amendment of Intestate Succession (Interest and Capitalisation) Order 1977**

2.—(1) In paragraph (2) of article 3 of the Intestate Succession (Interest and Capitalisation) Order 1977<sup>(2)</sup>—

- (a) omit “average”; and
- (b) omit “medium coupon”.

(2) For the Schedule to the Intestate Succession (Interest and Capitalisation) Order 1977, substitute the Schedule to this Order.

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<sup>(1)</sup> 1925 c. 23. Subsections (3A) and (3B) were inserted by section 28(3) of the Administration of Justice Act 1977 (c. 38).  
<sup>(2)</sup> S.I. 1977/1491, as amended by S.I. 1983/1374 and S.I. 2005/2114.

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Signed on behalf of the Lord Chancellor

9th December 2008

*Bridget Prentice*  
Parliamentary Under Secretary of State  
Ministry of Justice

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SCHEDULE

**Table 1**

**Multiplier to be applied to the part of the residuary estate in respect of which the election is exercised to obtain the capital value of the life interest of a surviving husband or a surviving male civil partner when the gross redemption yield on fifteen year Government Stocks is at the rate shown**

<i>Age last birthday of husband or male civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5% and 3.5%</i>	<i>3.5% or 3.5% and 4.5%</i>	<i>4.5% or 4.5% and 5.5%</i>	<i>5.5% or 5.5% and 6.5%</i>	<i>6.5% or 6.5% and 7.5%</i>	<i>7.5% or 7.5% and 8.5%</i>	<i>8.5% or 8.5% and 9.5%</i>	<i>9.5% or 9.5% and 10.5%</i>	<i>10.5% or 10.5% and 11.5%</i>	<i>11.5% or more</i>
16	0.630	0.761	0.836	0.881	0.907	0.922	0.932	0.938	0.942	0.944	0.946
17	0.625	0.756	0.833	0.878	0.905	0.921	0.931	0.937	0.941	0.944	0.945
18	0.620	0.752	0.829	0.875	0.903	0.920	0.930	0.936	0.941	0.943	0.945
19	0.615	0.747	0.825	0.872	0.901	0.918	0.929	0.936	0.940	0.943	0.945
20	0.610	0.743	0.822	0.870	0.899	0.917	0.928	0.935	0.939	0.942	0.945
21	0.604	0.738	0.818	0.867	0.896	0.915	0.927	0.934	0.939	0.942	0.944
22	0.599	0.733	0.814	0.863	0.894	0.913	0.925	0.933	0.938	0.941	0.944
23	0.594	0.728	0.809	0.860	0.891	0.911	0.924	0.932	0.937	0.941	0.943
24	0.588	0.723	0.805	0.857	0.889	0.909	0.922	0.931	0.936	0.940	0.943
25	0.582	0.717	0.801	0.853	0.886	0.907	0.921	0.930	0.936	0.940	0.942
26	0.577	0.712	0.796	0.849	0.883	0.905	0.919	0.928	0.935	0.939	0.942
27	0.571	0.706	0.791	0.846	0.880	0.903	0.917	0.927	0.934	0.938	0.941
28	0.565	0.701	0.786	0.842	0.877	0.900	0.915	0.926	0.932	0.937	0.940
29	0.559	0.695	0.781	0.837	0.874	0.898	0.913	0.924	0.931	0.936	0.940
30	0.553	0.689	0.776	0.833	0.870	0.895	0.911	0.922	0.930	0.935	0.939
31	0.546	0.683	0.771	0.829	0.867	0.892	0.909	0.920	0.928	0.934	0.938
32	0.540	0.676	0.765	0.824	0.863	0.889	0.907	0.918	0.927	0.933	0.937
33	0.533	0.670	0.759	0.819	0.859	0.886	0.904	0.916	0.925	0.931	0.936

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**Table 1 (continued)**

<i>Age last birthday of husband or male civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5% and 3.5%</i>	<i>3.5% or 3.5% and 4.5%</i>	<i>4.5% or 4.5% and 5.5%</i>	<i>5.5% or 5.5% and 6.5%</i>	<i>6.5% or 6.5% and 7.5%</i>	<i>7.5% or 7.5% and 8.5%</i>	<i>8.5% or 8.5% and 9.5%</i>	<i>9.5% or 9.5% and 10.5%</i>	<i>10.5% or 10.5% and 11.5%</i>	<i>11.5% or more</i>
34	0.527	0.663	0.753	0.814	0.854	0.882	0.901	0.914	0.923	0.930	0.935
35	0.520	0.657	0.747	0.809	0.850	0.879	0.898	0.912	0.922	0.928	0.933
36	0.514	0.650	0.741	0.803	0.845	0.875	0.895	0.909	0.919	0.927	0.932
37	0.507	0.643	0.734	0.798	0.841	0.871	0.892	0.907	0.917	0.925	0.931
38	0.500	0.636	0.728	0.792	0.836	0.867	0.888	0.904	0.915	0.923	0.929
39	0.493	0.628	0.721	0.785	0.830	0.862	0.885	0.901	0.912	0.921	0.927
40	0.485	0.621	0.714	0.779	0.825	0.858	0.881	0.897	0.910	0.918	0.925
41	0.478	0.613	0.706	0.773	0.819	0.853	0.877	0.894	0.907	0.916	0.923
42	0.471	0.605	0.699	0.766	0.813	0.847	0.872	0.890	0.903	0.913	0.921
43	0.463	0.597	0.691	0.759	0.807	0.842	0.867	0.886	0.900	0.910	0.918
44	0.456	0.589	0.683	0.751	0.800	0.836	0.863	0.882	0.896	0.907	0.916
45	0.448	0.580	0.675	0.744	0.794	0.830	0.857	0.877	0.893	0.904	0.913
46	0.440	0.572	0.666	0.736	0.786	0.824	0.852	0.873	0.888	0.900	0.910
47	0.432	0.563	0.658	0.728	0.779	0.817	0.846	0.868	0.884	0.896	0.906
48	0.424	0.554	0.649	0.719	0.771	0.811	0.840	0.862	0.879	0.892	0.903
49	0.416	0.545	0.640	0.711	0.763	0.803	0.834	0.856	0.874	0.888	0.899
50	0.408	0.536	0.630	0.702	0.755	0.796	0.827	0.850	0.869	0.883	0.895
51	0.400	0.526	0.621	0.692	0.746	0.788	0.820	0.844	0.863	0.878	0.890
52	0.392	0.517	0.611	0.683	0.738	0.780	0.812	0.837	0.857	0.873	0.885
53	0.383	0.507	0.601	0.673	0.728	0.771	0.804	0.830	0.851	0.867	0.880
54	0.375	0.497	0.591	0.663	0.719	0.762	0.796	0.823	0.844	0.861	0.875
55	0.366	0.487	0.580	0.653	0.709	0.753	0.788	0.815	0.837	0.855	0.869
56	0.357	0.477	0.569	0.642	0.698	0.743	0.779	0.807	0.829	0.848	0.863
57	0.349	0.467	0.558	0.631	0.688	0.733	0.769	0.798	0.821	0.840	0.856

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**Table 1 (continued)**

<i>Age last birthday of husband or male civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5%</i>	<i>3.5% or 3.5%</i>	<i>4.5% or 4.5%</i>	<i>5.5% or 5.5%</i>	<i>6.5% or 6.5%</i>	<i>7.5% or 7.5%</i>	<i>8.5% or 8.5%</i>	<i>9.5% or 9.5%</i>	<i>10.5% or 10.5%</i>	<i>11.5% or more</i>
58	0.340	0.456	0.547	0.620	0.677	0.723	0.759	0.789	0.813	0.833	0.849
59	0.331	0.445	0.536	0.608	0.665	0.712	0.749	0.779	0.804	0.824	0.841
60	0.322	0.435	0.524	0.596	0.654	0.701	0.738	0.769	0.795	0.816	0.833
61	0.313	0.424	0.512	0.584	0.641	0.689	0.727	0.759	0.785	0.806	0.825
62	0.304	0.413	0.500	0.571	0.629	0.677	0.716	0.748	0.774	0.797	0.815
63	0.295	0.401	0.488	0.558	0.616	0.664	0.704	0.736	0.764	0.786	0.806
64	0.286	0.390	0.475	0.545	0.603	0.651	0.691	0.724	0.752	0.776	0.796
65	0.277	0.379	0.462	0.532	0.590	0.638	0.678	0.712	0.740	0.765	0.785
66	0.268	0.367	0.450	0.519	0.576	0.624	0.665	0.699	0.728	0.753	0.774
67	0.259	0.356	0.437	0.505	0.562	0.610	0.651	0.685	0.715	0.740	0.762
68	0.250	0.344	0.424	0.491	0.547	0.596	0.637	0.671	0.701	0.727	0.750
69	0.240	0.333	0.410	0.476	0.533	0.581	0.622	0.657	0.687	0.714	0.737
70	0.231	0.321	0.397	0.462	0.517	0.565	0.606	0.642	0.673	0.699	0.723
71	0.222	0.309	0.383	0.447	0.502	0.549	0.590	0.626	0.657	0.684	0.708
72	0.213	0.297	0.369	0.432	0.486	0.533	0.574	0.610	0.641	0.669	0.693
73	0.204	0.285	0.355	0.417	0.470	0.516	0.557	0.593	0.624	0.652	0.677
74	0.195	0.273	0.341	0.401	0.453	0.499	0.540	0.575	0.607	0.635	0.660
75	0.186	0.261	0.327	0.385	0.436	0.482	0.522	0.557	0.589	0.617	0.642
76	0.177	0.249	0.313	0.370	0.419	0.464	0.503	0.539	0.570	0.598	0.624
77	0.168	0.237	0.299	0.354	0.402	0.446	0.485	0.519	0.551	0.579	0.604
78	0.159	0.225	0.284	0.337	0.385	0.427	0.465	0.500	0.531	0.559	0.585
79	0.150	0.214	0.270	0.321	0.367	0.409	0.446	0.480	0.510	0.538	0.564
80	0.142	0.202	0.256	0.305	0.349	0.390	0.426	0.459	0.490	0.517	0.543
81	0.133	0.191	0.242	0.289	0.332	0.371	0.406	0.439	0.468	0.496	0.521

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**Table 1 (continued)**

<i>Age last birthday of husband or male civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or between 2.5% and 3.5%</i>	<i>3.5% or between 3.5% and 4.5%</i>	<i>4.5% or between 4.5% and 5.5%</i>	<i>5.5% or between 5.5% and 6.5%</i>	<i>6.5% or between 6.5% and 7.5%</i>	<i>7.5% or between 7.5% and 8.5%</i>	<i>8.5% or between 8.5% and 9.5%</i>	<i>9.5% or between 9.5% and 10.5%</i>	<i>10.5% or between 10.5% and 11.5%</i>	<i>11.5% or more</i>
82	0.125	0.179	0.228	0.273	0.314	0.352	0.386	0.418	0.447	0.473	0.498
83	0.117	0.168	0.215	0.257	0.297	0.333	0.366	0.397	0.425	0.451	0.475
84	0.109	0.157	0.201	0.242	0.279	0.314	0.346	0.376	0.403	0.429	0.453
85	0.102	0.147	0.188	0.227	0.262	0.296	0.326	0.355	0.381	0.406	0.429
86	0.095	0.137	0.176	0.212	0.246	0.278	0.307	0.334	0.360	0.384	0.406
87	0.088	0.127	0.164	0.198	0.230	0.260	0.288	0.314	0.339	0.362	0.384
88	0.081	0.118	0.152	0.185	0.215	0.243	0.270	0.295	0.318	0.340	0.362
89	0.075	0.110	0.142	0.172	0.200	0.227	0.252	0.276	0.299	0.320	0.340
90	0.070	0.102	0.132	0.160	0.187	0.212	0.236	0.259	0.280	0.301	0.320
91	0.065	0.094	0.122	0.149	0.174	0.198	0.221	0.242	0.263	0.282	0.301
92	0.060	0.088	0.114	0.139	0.162	0.185	0.207	0.227	0.247	0.265	0.283
93	0.056	0.082	0.106	0.130	0.152	0.173	0.194	0.213	0.231	0.249	0.266
94	0.052	0.076	0.099	0.121	0.142	0.162	0.181	0.200	0.217	0.234	0.251
95	0.048	0.071	0.092	0.113	0.133	0.152	0.170	0.188	0.204	0.221	0.236
96	0.045	0.066	0.086	0.106	0.124	0.143	0.160	0.176	0.192	0.208	0.223
97	0.042	0.062	0.081	0.099	0.117	0.134	0.150	0.166	0.181	0.196	0.210
98	0.039	0.058	0.075	0.093	0.109	0.125	0.141	0.156	0.170	0.184	0.198
99	0.037	0.054	0.071	0.087	0.102	0.118	0.132	0.146	0.160	0.173	0.186
100 and over	0.034	0.050	0.066	0.081	0.096	0.110	0.124	0.137	0.150	0.163	0.175

**Table 2**

**Multiplier to be applied to the part of the residuary estate in respect of which the election is exercised to obtain the capital value of the life interest**

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**of a surviving wife or a surviving female civil partner when the gross redemption yield on fifteen year Government Stocks is at the rate shown**

<i>Age last birthday of wife or female civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5%</i>	<i>3.5% or 3.5%</i>	<i>4.5% or 4.5%</i>	<i>5.5% or 5.5%</i>	<i>6.5% or 6.5%</i>	<i>7.5% or 7.5%</i>	<i>8.5% or 8.5%</i>	<i>9.5% or 9.5%</i>	<i>10.5% or 10.5%</i>	<i>11.5% or more</i>
16	0.650	0.779	0.851	0.892	0.916	0.929	0.937	0.942	0.944	0.946	0.947
17	0.645	0.775	0.848	0.890	0.914	0.928	0.936	0.941	0.944	0.946	0.947
18	0.640	0.771	0.845	0.888	0.912	0.927	0.936	0.941	0.944	0.946	0.947
19	0.636	0.767	0.842	0.885	0.911	0.926	0.935	0.940	0.944	0.946	0.947
20	0.631	0.762	0.838	0.883	0.909	0.925	0.934	0.940	0.943	0.945	0.947
21	0.626	0.758	0.835	0.880	0.907	0.923	0.933	0.939	0.943	0.945	0.947
22	0.621	0.753	0.831	0.878	0.905	0.922	0.932	0.938	0.942	0.945	0.946
23	0.615	0.749	0.828	0.875	0.903	0.921	0.931	0.938	0.942	0.944	0.946
24	0.610	0.744	0.824	0.872	0.901	0.919	0.930	0.937	0.941	0.944	0.946
25	0.605	0.739	0.820	0.869	0.899	0.917	0.929	0.936	0.941	0.944	0.946
26	0.599	0.734	0.816	0.866	0.897	0.916	0.928	0.935	0.940	0.943	0.945
27	0.594	0.729	0.812	0.863	0.894	0.914	0.926	0.934	0.939	0.943	0.945
28	0.588	0.724	0.807	0.859	0.892	0.912	0.925	0.933	0.939	0.942	0.945
29	0.582	0.719	0.803	0.856	0.889	0.910	0.924	0.932	0.938	0.942	0.944
30	0.577	0.713	0.798	0.852	0.886	0.908	0.922	0.931	0.937	0.941	0.944
31	0.571	0.708	0.794	0.848	0.883	0.906	0.920	0.930	0.936	0.940	0.943
32	0.565	0.702	0.789	0.844	0.880	0.903	0.919	0.929	0.935	0.940	0.943
33	0.559	0.696	0.784	0.840	0.877	0.901	0.917	0.927	0.934	0.939	0.942

**Table 2 (continued)**

<i>Age last birthday of wife or female civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5%</i>	<i>3.5% or 3.5%</i>	<i>4.5% or 4.5%</i>	<i>5.5% or 5.5%</i>	<i>6.5% or 6.5%</i>	<i>7.5% or 7.5%</i>	<i>8.5% or 8.5%</i>	<i>9.5% or 9.5%</i>	<i>10.5% or 10.5%</i>	<i>11.5% or more</i>
34	0.552	0.690	0.778	0.836	0.874	0.898	0.915	0.926	0.933	0.938	0.941

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<i>Age last birthday of wife or female civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5%</i>	<i>3.5% or 3.5%</i>	<i>4.5% or 4.5%</i>	<i>5.5% or 5.5%</i>	<i>6.5% or 6.5%</i>	<i>7.5% or 7.5%</i>	<i>8.5% or 8.5%</i>	<i>9.5% or 9.5%</i>	<i>10.5% or 10.5%</i>	<i>11.5% or more</i>
35	0.546	0.684	0.773	0.832	0.870	0.896	0.913	0.924	0.932	0.937	0.941
36	0.540	0.678	0.767	0.827	0.866	0.893	0.910	0.922	0.930	0.936	0.940
37	0.533	0.671	0.762	0.822	0.862	0.890	0.908	0.920	0.929	0.935	0.939
38	0.527	0.664	0.756	0.817	0.858	0.886	0.905	0.918	0.927	0.934	0.938
39	0.520	0.658	0.750	0.812	0.854	0.883	0.902	0.916	0.926	0.932	0.937
40	0.513	0.651	0.743	0.807	0.849	0.879	0.900	0.914	0.924	0.931	0.936
41	0.506	0.644	0.737	0.801	0.845	0.875	0.896	0.911	0.922	0.929	0.935
42	0.499	0.636	0.730	0.795	0.840	0.871	0.893	0.909	0.920	0.927	0.933
43	0.492	0.629	0.723	0.789	0.835	0.867	0.890	0.906	0.917	0.926	0.932
44	0.485	0.621	0.716	0.783	0.829	0.862	0.886	0.903	0.915	0.924	0.930
45	0.477	0.613	0.708	0.776	0.823	0.858	0.882	0.899	0.912	0.921	0.928
46	0.470	0.605	0.701	0.769	0.817	0.852	0.878	0.896	0.909	0.919	0.926
47	0.462	0.597	0.693	0.762	0.811	0.847	0.873	0.892	0.906	0.916	0.924
48	0.454	0.589	0.685	0.754	0.805	0.841	0.868	0.888	0.902	0.913	0.922
49	0.447	0.580	0.676	0.747	0.798	0.835	0.863	0.883	0.899	0.910	0.919
50	0.439	0.572	0.668	0.739	0.791	0.829	0.858	0.879	0.895	0.907	0.916
51	0.431	0.563	0.659	0.730	0.783	0.823	0.852	0.874	0.891	0.903	0.913
52	0.422	0.553	0.650	0.722	0.775	0.816	0.846	0.868	0.886	0.899	0.910
53	0.414	0.544	0.640	0.713	0.767	0.808	0.839	0.863	0.881	0.895	0.906
54	0.406	0.534	0.631	0.703	0.758	0.800	0.832	0.857	0.876	0.890	0.902
55	0.397	0.525	0.620	0.694	0.749	0.792	0.825	0.850	0.870	0.885	0.897
56	0.388	0.515	0.610	0.684	0.740	0.784	0.817	0.843	0.864	0.880	0.893
57	0.379	0.504	0.600	0.673	0.730	0.775	0.809	0.836	0.857	0.874	0.888



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**Table 2 (continued)**

<i>Age last birthday of wife or female civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5%</i>	<i>3.5% or 3.5%</i>	<i>4.5% or 4.5%</i>	<i>5.5% or 5.5%</i>	<i>6.5% or 6.5%</i>	<i>7.5% or 7.5%</i>	<i>8.5% or 8.5%</i>	<i>9.5% or 9.5%</i>	<i>10.5% or 10.5%</i>	<i>11.5% or more</i>
58	0.371	0.494	0.589	0.663	0.720	0.765	0.800	0.828	0.850	0.868	0.882
59	0.361	0.483	0.577	0.652	0.709	0.755	0.791	0.820	0.843	0.861	0.876
60	0.352	0.472	0.566	0.640	0.698	0.745	0.782	0.811	0.835	0.854	0.869
61	0.343	0.461	0.554	0.628	0.687	0.734	0.771	0.802	0.826	0.846	0.862
62	0.334	0.450	0.542	0.616	0.675	0.722	0.761	0.792	0.817	0.837	0.854
63	0.324	0.438	0.529	0.603	0.662	0.710	0.749	0.781	0.807	0.828	0.846
64	0.315	0.427	0.517	0.590	0.649	0.698	0.737	0.770	0.797	0.819	0.837
65	0.305	0.415	0.504	0.577	0.636	0.685	0.725	0.758	0.786	0.808	0.828
66	0.295	0.403	0.490	0.563	0.622	0.671	0.712	0.746	0.774	0.797	0.817
67	0.286	0.391	0.477	0.549	0.608	0.657	0.698	0.732	0.761	0.786	0.806
68	0.276	0.378	0.463	0.534	0.593	0.642	0.684	0.719	0.748	0.773	0.795
69	0.266	0.366	0.449	0.519	0.578	0.627	0.669	0.704	0.734	0.760	0.782
70	0.256	0.353	0.435	0.504	0.562	0.611	0.653	0.689	0.720	0.746	0.769
71	0.246	0.340	0.420	0.488	0.545	0.595	0.637	0.673	0.704	0.731	0.754
72	0.236	0.327	0.405	0.472	0.529	0.578	0.620	0.656	0.688	0.715	0.739
73	0.226	0.314	0.390	0.455	0.512	0.560	0.602	0.639	0.671	0.698	0.723
74	0.216	0.301	0.375	0.439	0.494	0.542	0.584	0.621	0.653	0.681	0.706
75	0.206	0.288	0.359	0.422	0.476	0.524	0.565	0.602	0.634	0.662	0.688
76	0.196	0.275	0.344	0.404	0.457	0.504	0.546	0.582	0.614	0.643	0.669
77	0.186	0.262	0.328	0.387	0.439	0.485	0.526	0.562	0.594	0.623	0.649
78	0.176	0.248	0.312	0.369	0.420	0.465	0.505	0.541	0.573	0.602	0.628
79	0.166	0.235	0.296	0.351	0.400	0.444	0.484	0.519	0.551	0.580	0.606
80	0.156	0.222	0.281	0.334	0.381	0.424	0.462	0.497	0.529	0.557	0.583
81	0.147	0.209	0.265	0.316	0.361	0.403	0.440	0.474	0.506	0.534	0.560

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**Table 2 (continued)**

<i>Age last birthday of wife or female civil partner</i>	<i>Less than 2.5%</i>	<i>2.5% or 2.5%</i>	<i>3.5% or 3.5%</i>	<i>4.5% or 4.5%</i>	<i>5.5% or 5.5%</i>	<i>6.5% or 6.5%</i>	<i>7.5% or 7.5%</i>	<i>8.5% or 8.5%</i>	<i>9.5% or 9.5%</i>	<i>10.5% or 10.5%</i>	<i>11.5% or more</i>
82	0.138	0.197	0.250	0.298	0.342	0.382	0.418	0.451	0.482	0.510	0.536
83	0.129	0.184	0.234	0.280	0.322	0.361	0.396	0.428	0.458	0.485	0.511
84	0.120	0.172	0.219	0.263	0.303	0.340	0.374	0.405	0.434	0.461	0.486
85	0.111	0.160	0.205	0.246	0.284	0.320	0.352	0.382	0.410	0.436	0.460
86	0.103	0.149	0.191	0.230	0.266	0.299	0.330	0.359	0.386	0.411	0.435
87	0.095	0.138	0.177	0.214	0.248	0.280	0.309	0.337	0.363	0.387	0.410
88	0.088	0.127	0.164	0.198	0.230	0.261	0.289	0.315	0.340	0.363	0.385
89	0.081	0.118	0.152	0.184	0.214	0.242	0.269	0.294	0.318	0.340	0.361
90	0.075	0.109	0.140	0.170	0.199	0.225	0.251	0.274	0.297	0.318	0.338
91	0.069	0.100	0.130	0.158	0.184	0.210	0.233	0.256	0.277	0.297	0.317
92	0.063	0.093	0.120	0.146	0.171	0.195	0.217	0.238	0.259	0.278	0.297
93	0.059	0.086	0.111	0.136	0.159	0.181	0.202	0.222	0.242	0.260	0.278
94	0.054	0.079	0.103	0.126	0.148	0.169	0.189	0.207	0.226	0.243	0.260
95	0.050	0.073	0.096	0.117	0.137	0.157	0.176	0.194	0.211	0.228	0.244
96	0.046	0.068	0.089	0.109	0.128	0.146	0.164	0.181	0.197	0.213	0.228
97	0.043	0.063	0.083	0.101	0.119	0.137	0.153	0.169	0.185	0.200	0.214
98	0.040	0.059	0.077	0.094	0.111	0.127	0.143	0.158	0.173	0.187	0.201
99	0.037	0.055	0.071	0.088	0.104	0.119	0.134	0.148	0.162	0.175	0.188
100 and over	0.034	0.051	0.066	0.082	0.097	0.111	0.125	0.138	0.152	0.164	0.177

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Administration of Estates Act 1925 provides, at section 46, that where a person dies intestate and is survived by issue or certain other close relatives, the deceased's estate is charged with the payment of a fixed sum (the statutory legacy) in favour of the deceased's surviving spouse or civil partner. Following settlement of the statutory legacy, the surviving spouse or civil partner is entitled to take a life interest in one-half of the balance of the residuary estate.

The Administration of Estates Act 1925 further provides, at section 47A, that the surviving spouse or civil partner may elect to redeem the capital value of his or her life interest in the residuary estate. The Intestate Succession (Interest and Capitalisation) Order 1977 ("the 1977 Order") sets out, at article 3, the rules for calculating the capital value of a life interest for the purposes of a redemption under section 47A, by reference to capitalisation tables in the Schedule to the 1977 Order.

Article 2(1) of this Order amends article 3(2) of the 1977 Order to reflect changes since 1977 in the way that the yields on United Kingdom Government stocks are calculated. "Medium coupon" yields are no longer produced; however the yield figures for fifteen year United Kingdom Government Stocks are published as "FTSE UK Gilt Indices" on the web site of the Financial Times (<http://markets.ft.com/ft/markets/researchArchive.asp?report=FTSEG&cat=BR>).

Article 2(2) of this Order replaces the tables in the Schedule to the 1977 Order with tables which have been revised to take account of increases in life expectancy and decreases in the yields on Government Stocks.