
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force those provisions of the Inheritance and Trustees' Powers Act 2014 (the Act) not already in force. Section 12 of the Act came into force on the day (14th May 2014) on which the Act was passed, by virtue of subsection (2) of that section.

The Act implements the recommendations of the Law Commission in Parts 2 to 7 of its report on *Intestacy and Family Provision Claims on Death* (2011) Law Com No. 331, making amendments in particular to provisions governing the intestacy rules and provision for family and dependants of a deceased person. The intestacy rules (contained in the Administration of Estates Act 1925⁽¹⁾ and the Intestates' Estates Act 1952⁽²⁾) determine the distribution on a person's death of any of that person's property not disposed of by a valid will (the intestate estate); and the Act amends those provisions in relation to cases where the deceased left a surviving spouse or civil partner, so that the surviving spouse or civil partner is entitled to the entire intestate estate where the deceased left no issue, and is entitled to a greater share of the intestate estate when the deceased did leave issue (sharing the remainder with the deceased's issue). Other changes relate to the setting of the level of the "statutory legacy" (a fixed net sum to which the surviving spouse or civil partner is entitled from the intestate estate before having to share any of the intestate estate with the deceased's issue), to the rate of interest accruing before distribution of the estate and to the position of adopted children of the deceased in certain circumstances.

The Inheritance (Provision for Family and Dependants) Act 1975⁽³⁾ makes provision enabling a family member, or a person who was dependent on the deceased to claim provision from the deceased's estate if the effect of the deceased's will or the intestacy provisions (or a combination of the two if the deceased's estate was only partly disposed of by a valid will) was not such as to make reasonable provision for that family member or dependent person. The Act makes provision amending the approach of the 1975 Act to various issues such as when a child is treated as having been a child of the family of the deceased or the assessment of when a person was a dependant of the deceased, and makes other changes including enabling an application for provision to be made before a grant of representation for the deceased's estate has been issued.

The Act also makes amendments in relation to the power of trustees of a trust fund to apply income for the maintenance, education, etc. of a minor beneficiary and make a payment of capital from a trust fund for the advancement or benefit of a beneficiary who has a specified type of entitlement to the capital of the trust fund.

(1) 1925 c. 23
(2) 1952 c. 64
(3) 1975 c. 63