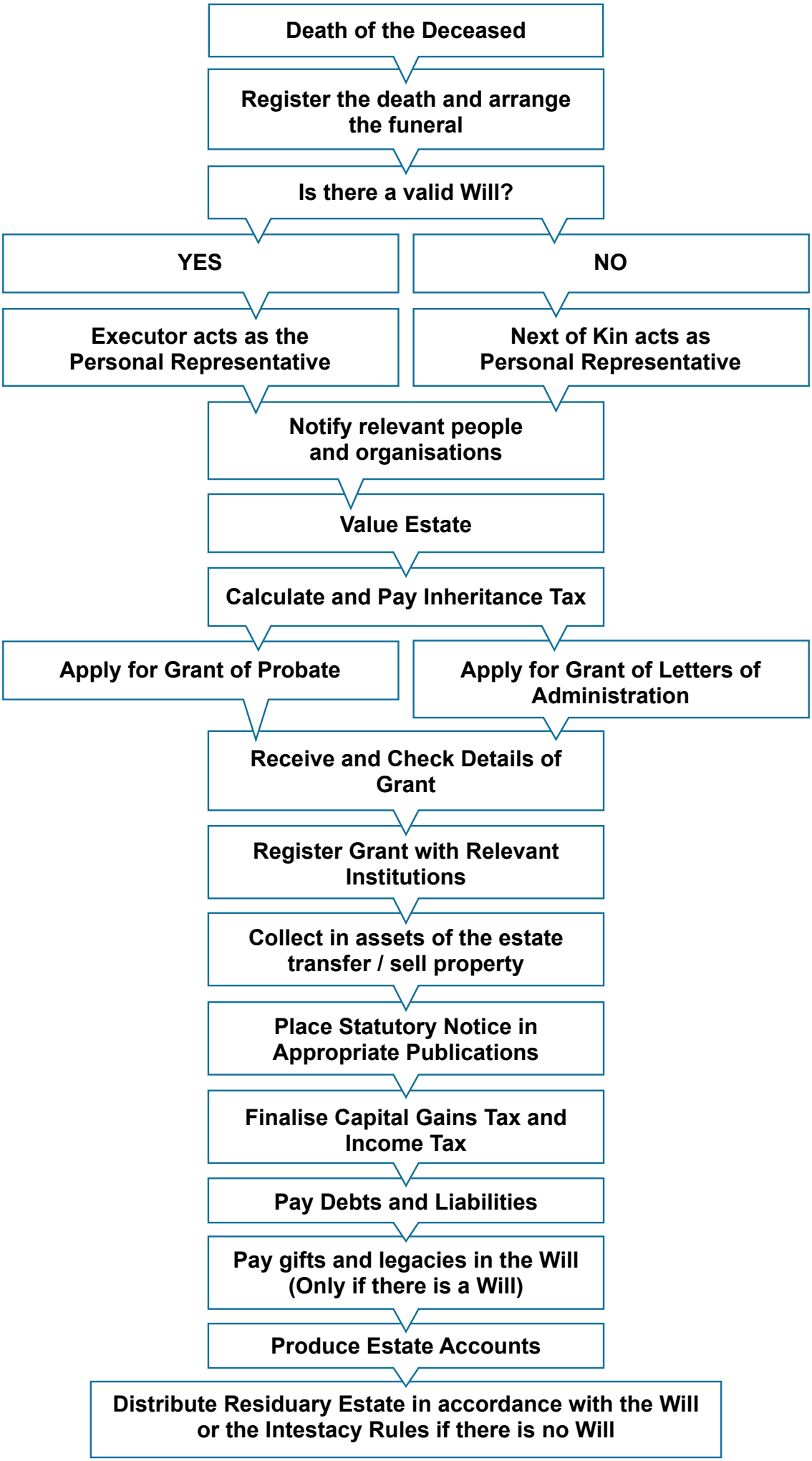
Death of the Deceased
Register the death and arrange the funeral
Is there a valid Will?
YES
NO
Executor acts as the Personal Representative
Next of Kin acts as Personal Representative
Notify relevant people and organisations
Value Estate
Calculate and Pay Inheritance Tax
Apply for Grant of Probate
Apply for Grant of Letters of Administration
Receive and Check Details of Grant
Register Grant with Relevant Institutions
Collect in assets of the estate transfer / sell property
Place Statutory Notice in Appropriate Publications
Finalise Capital Gains Tax and Income Tax
Pay Debts and Liabilities
Pay gifts and legacies in the Will (Only if there is a Will)
Produce Estate Accounts
Distribute Residuary Estate in accordance with the Will or the Intestacy Rules if there is no Will