ARTICLE NO.1

Cyprus Legislation: Wills, Succession and Administration of Estates

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A. General information

1. Legislation

The regulation of the devolution of a person's estate on his death, whether by will or on intestacy, and the execution of wills and administration of estates are dealt with under Cyprus Law by the Wills and Succession Law, Cap. 195 and the Administration of Estates Law, Cap. 189 respectively. The section of Cap 195 dealing with wills is drawn largely from the English Wills Act of 1837 whereas the section dealing with intestacy is based on the Italian Civil Code.

2. General Principles of Succession

The passing of the estate as a whole to the heirs occurs either by will or by operation of the law to the personal representatives unless otherwise expressly provided by the law.

3. Domicile

The question of domicile is an important one to establish since Cap. 195 expressly regulates

- The succession to the estate of all persons domiciled in Cyprus; and
- The succession to the immoveable property of all persons not domiciled in Cyprus.

This essentially means that Cap. 195 is applicable to cases of succession of moveable property of a person who at the time of his death had his domicile in Cyprus, and to cases of succession to immoveable property situated in Cyprus of any person irrespective of whether at the time of his death his domicile was in Cyprus.

This renders the question of domicile a prerequisite to establishing whether the provisions of Cap. 195 will apply to the case at hand.

According to Cap. 195 every person has at any given time either the domicile received by him at his birth (domicile of origin) or a domicile acquired or retained by him by his own act (domicile of choice). In order to acquire a domicile of choice, a person must establish physical residence in a place and demonstrate sufficient intention of making that place his permanent home. The domicile of origin prevails and is retained until a domicile of choice is, in fact, acquired, and a domicile of choice is retained until it is abandoned whereupon either a new domicile of choice is acquired or the domicile of origin is resumed. For the purposes of succession to moveable property, no person can have more than one domicile.

In the case of a legitimate child born during his father's lifetime, the domicile of origin of the child is the domicile of his father at the time of the child's birth. In the case of a posthumous child, the domicile of origin of the child is the domicile of the mother at the time of the child's birth.

As far as children born out of wedlock are concerned, the applicable law is the Illegitimate Children Law, Cap. 278 of 1959 which provides for their "legitimation" either by subsequent marriage of the parents or by a legitimation order issued by the court. Cyprus' ratification of the European Convention on the Legal Status of Children Born out of Wedlock in 1978 however, has rendered the provisions of the Convention as superior and taking precedence in application over the domestic law, and as such, the discrimination against children born out of wedlock in legal terms no longer applies.

B. Wills

1. Wills: General

A will is defined as the legal declaration in writing of the intentions of a testator with respect to the disposal of his moveable property or immoveable property after his death and includes codicil. The will, apart from its main function of disposing of the estate of the deceased or at least such part of it as is free to testamentary disposition, may include other important provisions such as pardoning a person otherwise incapacitated to succeed or recognising an illegitimate child.

2. Capacity to Make Wills

Every person who is of sound mind, memory and understanding and who has completed the age of 18 may make a valid will thereby disposing of the whole or any part of the disposable portion of his estate.

3. Formalities of a Will

A will must be in writing and must be executed in the following manner:

- It must be signed at the foot or end thereof by the testator or some other person on his behalf, in his presence and by his direction;
- Such signature must be made or acknowledged by the testator in the presence of two or more witnesses present at the same time;
- Such witnesses must attest and must subscribe the will in the presence of the testator and in the presence of each other but no form of attestation will be necessary; And
- If the will consists of more than one sheet of paper each sheet must be signed or initialled by or on behalf of the testator and the witnesses.

Strict adherence to the formalities mentioned above is mandatory and must be complied with rigidly otherwise the will shall be rendered void.

4. Declaration of Death

A person can only be succeeded if he is dead. In Cyprus, a person's death is certified and

registered by the Registrar of Births and Deaths of the District where the death occurred on production of the relevant evidence. The death is also announced by the Muchtar (president of the community) of the area where the deceased had residence in a report prepared by the Muchtar, which contains particulars of such death.

Where a person has been missing for a long time and no news are received from that person, the above formalities are of little use in establishing whether that person is alive or dead and consequently, whether the procedure regarding the succession to his estate can commence. For this reason, the Law has created certain presumptions whereby a person may be declared dead by order of the court, which in the case of Cyprus are as follows:

- If he disappeared or is missing for 10 years and no news has been received that he is alive, and provided that no such declaration will be made before the close of the year in which the person who disappeared would have completed his 28th year of age and in the case of a person who would have completed his seventieth year, the period of 10 years is reduced to five years;
- If, as a member of an armed force, he has taken part in a war, has been missing during the war, and has not been heard of for three years from the conclusion of peace or from the end of the war;
- If he was a passenger on a ship or aircraft lost during a sea or air passage and has been missing for a year after the loss of the ship or aircraft, and such loss will be presumed if the ship or aircraft has not arrived at the place of destination or, having no fixed destination, has not returned within three years from the beginning of the sea or air passage; and
- If, being in peril of his life in circumstances other than those in the second and third paragraphs, above, he has not been reported alive for three years since the occurrence whereby the peril of life arose.
- The declaration of death establishes the reputable presumption that the person who has disappeared or is missing died at the date fixed in the order for the declaration of death and, unless the ascertained facts indicate some other date, death is presumed to have occurred:
- In the cases provided for in the first paragraph, above, at the date at which the declarations of death could first be made;
- In the cases provided for in the second paragraph, above, at the date on which peace was concluded or at the close of the year in which the war was brought to an end;
- In the cases provided for in the third paragraph, above, at the date on which the ship or aircraft was lost or is presumed to have been lost; and
- In the cases provided for in the fourth paragraph, above, at the date on which the occurrence took place.

Where several persons have perished in a common peril, it is a reputable presumption that they have all perished simultaneously. In cases of dispute as to which of two or more deceased

persons died first, the party asserting the priority of the death of one must give proof of his assertion, otherwise it will be presumed that they died simultaneously.

An order for declaration of death may be made only by a court or tribunal within the jurisdiction of which the person who has disappeared or is missing had his last known place of residence and only on the application of the Attorney General or a person who derives rights from the death of the person concerned.

As from the issue of an order for declaration of death, the provisions of Cap.189 will apply as regards the administration of the estate of the person so declared dead, as if he had died at the time specified in the order. In such a case the production of a certified true copy of the order will have the effect of a duly issued certificate of death.

5. Unworthiness

In general terms, every person is capable of inheriting apart from those persons who, due to their own wrongful acts, have "estopped" themselves from this capability. The law provides that no person shall be capable of succeeding to an estate who:

- Has been convicted of wilfully and unlawfully causing the death, or of wilfully and unlawfully attempting to cause the death of the person to whose estate he would otherwise have succeeded; or
- Has been convicted of the murder, or attempted murder, of the child, parent, husband or wife of the person to whose estate he would otherwise have succeeded; or
- Has by coercion, fraud or undue influence caused the person to whose estate he would otherwise have succeeded to make a will or revoke a will already made; or
- Has prevented the person to whose estate he would otherwise have succeeded from making, altering or revoking a will already made by him; or
- Has submitted to the person to whose estate he would otherwise have succeeded a supposititious will; or
- Has wrongfully altered or destroyed a will already made by the person to whose estate he would otherwise have succeeded; or
- Has aided or abetted any person in the commission of any of the above acts.

The incapacity to succeed to an estate shall be annulled and removed if the deceased has voluntarily and in express terms pardoned the otherwise incapacitated person by a declaration in writing made and signed before and witnessed by, a Commissioner, or by provision made in his will in this respect.

The descendants of an incapacitated person, who but for his incapacity would be entitled to succeed by operation of the law to an estate, shall be entitled to succeed to the estate in the same manner as if the incapacitated person had died in the lifetime of the intestate; but the person incapacitated shall be debarred from any subsequent enjoyment of such estate.

The law expressly stipulates that any action in which the estate is claimed on the ground of the incapacity of a person to succeed thereto, must be commenced within three years from the date of the death of the person to whose estate he would otherwise have succeeded.

6. The Disposable Portion of the Will

Many legal systems, including that of Cyprus, impose restrictions on the freedom of the testator to dispose of his estate so that such estate, devolves to the greater part, to members of the testator's family. The disposable portion of the estate refers to that part of the moveable and immoveable property of a person which he can dispose of freely by will.

The law expressly provides that where a person dies leaving a spouse and a child or a spouse and a descendant of a child, or no spouse but a child or a descendant of a child, the disposable portion of the estate shall not exceed one quarter of the net value of the estate. Where the deceased leaves a spouse or a father or a mother, but no child or descendant of a child, the disposable portion extends to one half of the net value of his estate. Where the deceased leaves neither spouse, nor child nor descendant of a child, nor a father nor a mother, the disposable portion shall be the whole of the estate.

Where the testator purports to dispose by will of a part of his estate in excess of the disposable portion, such disposition shall be reduced and abated proportionally so as to be limited to the disposable portion.

The reduction and abatement provided for shall not apply where the testator disposes of up to the whole of his estate to his surviving spouse, provided that he leaves a spouse but no children or descendants of a child, or father or mother.

7. Rights of Surviving Spouse and Succession

The surviving spouse is entitled to a share in the statutory portion (the part of the estate which a person may not dispose of freely by will), and in the undisposed portion if any, (after any debts and liabilities of the estate have been discharged), as follows, where the deceased leaves behind, apart from the spouse:

- A child or descendant of a child, such share is equal to the share of each child;
- No child nor descendant thereof, but any ancestor or descendant thereof within the third degree of kindred to the deceased, such share shall be the one-half of the statutory portion and of the undisposed portion;
- No child nor descendant thereof, nor any ancestor or descendant thereof within the third degree of kindred to the deceased, but any ancestor or descendant thereof of the fourth degree of kindred to the deceased, such share shall be the three-fourths of the statutory portion and of the undisposed portion;
- No child nor descendant thereof nor any ancestor or descendant thereof within the fourth degree of kindred to the deceased, such share shall be the whole statutory portion and the whole undisposed portion.

The law makes a further provision with regard to property received under marriage contract, a marriage contract being defined as a contract in contemplation or in consideration of marriage.

The relevant section provides that a spouse who becomes entitled to a share in the statutory portion or in the undisposed portion of the estate of the deceased, will not bring into account in reckoning such share any moveable or immoveable property received from the deceased by virtue of a marriage contract.

8. Contribution

The Law makes provision as to the property to be taken into account in reckoning the share of a child or of another descendant of deceased. The relevant section provides that any child or other descendant of the deceased who becomes entitled to succeed to the statutory portion, and to the undisposed portion if any, shall in reckoning his share bring into account all moveable property that he has at any time received from the deceased-

(a) by way of advancement; or
(b) under a marriage contract; or
(c) as dower; or
(d) by way of gift made in contemplation of death:

However, where the deceased has left a will and has made therein specific provision that such moveable property or immoveable property shall no be brought into account, then the deceased's wishes shall be complied with.

9. Legacies

A "legacy" is defined by the Law as a gift of will of moveable property or immoveable property and a "legatee" is accordingly the person to whom the legacy has been granted.

According to the provisions of the Law, no legacy shall be valid if made to a person who is not in existence at the time of the death of the testator (provided that a legacy to a posthumous child of the testator shall be valid) and likewise, no legacy shall be valid if it does not express a definite intention.

The law further makes provision that where any person being a child or other issue of the testator to whom a legacy shall be left dies in the lifetime of the testator leaving issue, and any such issue of such person are alive at the time of the death of the testator, such legacy shall not lapse, but shall take effect as if the death of such person had happened immediately after the death of the testator, unless a contrary intention shall appear by the will.

Where a legacy is conditional, and is dependent upon an impossible, illegal or immoral condition, such condition shall be void but the legacy shall be valid.

Where the legacy in question is a legacy to a religious corporation, and the testator has relations within the third degree of kindred, the testator may not bequeath a legacy to a religious corporation, save by a will executed at least three months before his death. However, where the testator is a Moslem a legacy shall be deemed to be a valid dedication and shall be governed by the law in force for the time being relating to valid deeds of dedication (Cap. 224 ss. 36,37,38).

10. Gift in contemplation of death

A gift shall be deemed to be made in contemplation of death where a person who is ill and expects top die shortly of his illness delivers to another person the possession of any of his

moveable property to keep as a gift in case the giver shall die of that illness.
Any person who is of sound mind and has completed the age of eighteen years may dispose of any moveable property by a gift made in contemplation of death if made in the presence of at least two witnesses who have completed the age of eighteen years and are of sound mind.
A gift made in contemplation of death may be resumed at any time by the giver and shall note take effect if the giver recovers from the illness during which it was made; or the giver survives the person to whom it was made.

Any gift made in contemplation of death shall be treated upon the administration of an estate exactly in the same way as if it were a specific legacy.

11. Revocation of Wills

A will may be revoked either by a subsequent will expressly revoking the former one; or by a subsequent will inconsistent with the provisions of the former one, (but only so far as the provisions of the two wills are inconsistent); or by burning, tearing or otherwise destroying the same by the testator or by some person in his presence and by his direction, with the intention of revoking it.

There are certain circumstances whereby a will shall be deemed to be revoked and in all cases, to effect a revocation there must also be an intention to revoke (animus revocandi). A will shall be deemed to be revoked by the marriage of the testator after the execution of the will or by the birth of a child to the testator after the execution of the will, if at the making of the will the testator had no children, with the proviso that such marriage or birth shall not be deemed to revoke a will if it appears upon the face of the will that the will was made in contemplation of such marriage or birth.

Once the will is revoked, no will or any part thereof, shall be revived unless it is re-executed in the manner provided by the Law and on proof of intention of the testator to revive same. Where a will which is partly and then wholly revoked is revived, such revival shall not extend to the part revoked before the revocation of the whole, unless an intention to the contrary shall be shown.

C. Succession of the Kindred

1. Succession

The First Schedule (See Annex, part 1), headed “Succession of the Kindred” divides the heirs of the deceased into four classes, places them according to degree of proximity of relationship to the deceased and sets out the shares in which the heirs of each class are entitled to succeed to the estate.

In general terms, the heirs of each class succeed equally but in the first and second classes it is per stirpes, whereas in the third and fourth classes, it is per capita (“per stirpes” meaning that the child of any person of the defined class who shall have died in the lifetime of the

deceased and who, if he had survived the deceased, would have become entitled on the death of the deceased to a share in the statutory portion, and the undisposed portion if any, shall become entitled only to the share which the parent would have taken if he had survived the deceased).

2. Degrees of Kindred

The degrees of kindred up to sixth degree are depicted in the table of the Second Schedule (See Annex, part 2). Cap 195 provides that the degree of kindred between any two persons shall be ascertained as follows, that is to say, when two persons are in the direct line of descent the one from the other, by reckoning the number of generations from either of them to the other, each generation constituting a degree; and where they are not in the direct line of descent the one from the other, by reckoning the number of generations from either of them up to their common ancestor and from the common ancestor downwards to the other of them, each generation constituting a degree.

Where the deceased leaves no spouse and no kin living at his death within the sixth degree of kindred he will be taken to have died without heirs and the undisposed portion of his estate will become the property of the Republic of Cyprus.

The Law makes a further proviso that any person who, by virtue of the will of the deceased, becomes entitled to succeed to any part of the disposable portion, shall be in no way debarred from succeeding to any part of the statutory portion, and of the undisposed portion if any, should he be so entitled.

D. Private International Law

As stated above, resolution of the question of domicile will define the applicable law in relation to the succession to the moveable property of a person, whereas in cases of immoveable property, the lex situs, or law of the country in which the immoveable property is situated governs the question of succession. So where the deceased leaves immoveable property situated in various jurisdictions, the succession to each property will be governed by the law of the jurisdiction in question. However on worldwide moveable assets, the applicable law is that of his country of domicile at the time of his death. The worldwide moveable property of a person domiciled in Cyprus, for example, will be free of inheritance tax because the Estate Duty

(Amending) Law 2000 has abolished inheritance tax in as far as persons who died after 1 January 2000 are concerned.

It is important to note that the laws of Cyprus, as lex situs, will govern succession to the estate as far as immoveable property is concerned on matters of both procedure (validity of the will etc.) and substance, regardless of the deceased's domicile. Likewise, the lex domicillii will govern succession to the estate as far as moveable property is concerned again, on both procedural and substantive matters.

Each jurisdiction to which a case may be referred, will have its own set of "conflict of laws" rules. When the municipal law (the law of nationality of the deceased) in referring a case to another jurisdiction (under the doctrine of renvoi) refers to the lex situs or the lex domicilii, the applicable law is the domestic law of the country where the immoveable property is found or the domestic law of the country of domicile. There are cases, however, where due to the fact that the conflict of laws rule of the country to which the case was referred does not accept the principle of renvoi, the case is referred back to the to the country of nationality and the question which arises here is whether the applicable law is the domestic law or the conflict of laws rule of the lex situs or the lex domicilii.

The position in Cyprus, inasfar as moveable property is concerned is not clear, although there has been dicta to support application of the domestic law of the relevant jurisdiction, even where the conflict of laws rule would have referred to some other system of domestic law (Christakis Michael Christopoulou and Others v. Maria Marianthi Christopoulou and Another (1971) 1 CLR 481). As far as immoveable property is concerned, where such property is not situated in Cyprus, the lex situs is not the law of the country in which the immoveable property is situated but the conflict of laws rule of that country, which may refer to some other system of domestic law.

E. Administration of Estates

1. Administration of Estates: General

Matters dealing with the administration of estates in Cyprus are dealt with under the Administration of Estates Law, Cap. 189, the Probates (Re-Sealing) Law, Cap.192 and the Rules made under these Laws, in conjunction with the Wills and Succession Law, Cap. 195.

2. Letters of Administration and Probate

If a person dies intestate, or a person under disability or an incapable person has an interest in an estate, the court will authorise a person to administer the estate, granting thus the so-called "letters of administration" to the "administrator" of the estate. Where, for whatever reason, the testator wishes that a specific person conduct the affairs of his estate and makes such provision in his will, on proof of the will, the court will grant the administration of the estate of the deceased to that person, known as the "executor". The instrument in writing issued by the court declaring that the will has been duly proved and that the administration of the deceased's estate has been granted to a specified executor is called "probate".

3. Probate Registrar and Registry

Cap 189 provides that the Chief Registrar is the principal probate registrar and that the Supreme Court Registry is the principal probate registry. Furthermore, provision is made that the Registrar of each District Court shall be the probate registrar for that district.

The probate registrars carry out various duties including receipt of wills for safe custody, receipt of applications for grant of probate or administration as well as dispatch to the principal probate registry of notices in the prescribed form of every application made to the registry for a grant.

The probate registrar also files all original wills for which probate or administration with will annexed have been granted, and keeps the official seal by which all letters of administration are sealed.

The principal probate registrar examines all notices of applications for grants received from the several other probate registries as well as all applications for grants made at the principal probate registry for the purpose of ascertaining whether application for a grant in respect of the estate of the same deceased person has been made in more than one registry and communicates with the probate registrar as circumstances may require. The principal probate registrar also prepares and dispatches, from time to time, to the probate registries, calendars of the grants made in the principal probate registry as well as in the several probate registries, indicating particulars of those grants.

4. Deposit, Discovery and Production of Wills

Any person may, during his lifetime, deposit their will for safe custody with a probate registrar upon payment of the prescribed fee. Once deposited, the will may not be opened unless with the consent of the testator and in the presence of the probate registrar. Where within a reasonable time after the death of the testator ("reasonable time" not exceeding four months) no steps have been taken for the opening of the will, then the Court is empowered to take such action as it deems fit to bring the existence of the will and its contents to the notice of persons likely to be interested.

If any person possesses any paper or writing of the deceased which is or purports to be testamentary, the original of same must be delivered to the probate registrar of the court. If any such person fails to deliver same within fourteen days of receiving knowledge of the death of the deceased such person shall be liable to a fine.

5. Grants

A grant is defined by Cap. 189 as a grant of either probate or of administration. Grants may be limited in duration in respect of property, or for a special purpose and in making such grants, the Court or registrars shall follow the probate practice applicable in England.

The law makes provision that no grant shall be made unless the provisions of section 54 of the Estate Duty Law have been complied with, that is until the estate duty (inheritance tax) has been paid or guarantee is given for the payment thereof. The Estate Duty Law, Law 67 of 1962

has, however, since been repealed by the Estate Duty (Amending) Law 2000 in as far as persons who died after 1 January 2000 are concerned (a table depicting the applicable taxes for persons deceased prior to that date is depicted in the Annex – see Annex, Part 3).

Where it appears doubtful to a probate registrar whether an application for grant of probate or administration should or should not be granted or where the probate registrar has doubts as to whether a grant ought to be made, the probate registrar refers the matter to the court, which may in turn, give notice to the executors to appear and prove the will or to renounce probate. The law provides that no will shall have any effect until it has been proved.

Where a person appointed as executor dies without having taken out probate of the will or is cited to take out probate and does not appear on the citation, or alternatively, he renounces probate, then his rights in respect of the executorship cease.

In granting administration, the Court has regard to the rights of all persons interested in the estate of the deceased and the proceeds of sale thereof and in particular, administration with the will annexed may be granted to a devisee or legatee and may be restricted in any way the court deems fit.

In the case of pending legal proceedings concerning the validity of the will or the revocation of a grant, the court may grant limited administration to an administrator for the purpose of representing the estate in the proceedings subject to the immediate control of the of the court.

6. Vesting of Estate on Grant and after Administration

From or after a grant of probate or of letters of administration with will annexed the rights and liabilities attaching to the estate of the deceased shall be deemed to have been vested in the personal representative from the date of death of the deceased.

An heir of the deceased may apply for a "Certificate of Heirs" to the probate registrar who will issue such certificate after being satisfied that:

- The gross value of the estate does not exceed CYP 10,000;
- The estate is not vested in the President of the District Court under section 26;
- No grant has been made or application for grant is pending in respect of such estate;
- Fourteen days have elapsed since the death of the deceased.

7. Administration generally

Cap. 189 makes provision that for the purpose of paying the funeral and testamentary expenses and all just debts of the deceased, the personal representative shall have power to sell such part of the immoveable property of the deceased as may be necessary and may raise money thereon by way of mortgage or charge. For the purpose of facilitating the distribution of the estate of a deceased person among the beneficiaries according to the law, the Court may in respect of any part of the estate order the sale, lease, mortgage, surrender or release, division or other disposition thereof, as the Court deems fit, where these actions cannot be carried out by the personal representative because of the absence of any power for that purpose vested in him.

The Law also makes provision for the administration where the heirs are under disability or where the heirs are resident abroad. In these circumstances, the mukhtar of the village or quarter where the deceased had his ordinary residence makes relevant inquires to ascertain the heirs of the deceased, and if it shall appear that any of such heirs are under disability, the mukhtar proceeds to ascertain what property the deceased left, and forwards to the probate registrar of the district within which the deceased resided, a report containing an announcement of the death of the deceased, the date of his death, the names of the heirs specifying which of them are under disability or absent from Cyprus, and a list of the property left by him, stating approximately the value of the property.

8. Power of the Court to remove or replace personal representative.

The Court has the power, on its own motion or on the application of a person interested in the estate, to:

- Remove any executor or administrator for willful neglect or misconduct in the administration of the estate;
- Grant letters of administration to some other person for the purpose of carrying out the due administration of the estate in the place of an executor or administrator who has been removed, or died or has become incapable of acting.

9. Determination of certain matters by originating summons

The determination of certain matters by originating summons is dealt with under Cap 189 which provides that, personal representatives, creditors, devisees, legatees or next-of-kin, or persons claiming through such creditors or beneficiaries by assignment or otherwise, may apply to the Court by originating summons for the determination, without an administration in court of the estate, of any of the following questions or maters:-

(a) any question affecting the rights or interests of the person claiming to be creditor, devisee, legatee, next-of-kin, or heir-at-law;

(b) ascertainment of any class of creditors, legatees, devisees, next-of-kin, or others;

(c) furnishing of any particular accounts by the executors or administrators, and

the vouching, when necessary, of such accounts;

(d) the payment into Court of any money in the hands of the executors or administrators;

(e) directing the executors or administrators to do or abstain from doing any particular act in their character as such executors or administrators;

(f) the approval of any sale, purchase, compromise, or other transaction;

(g) the determination of any question arising in the administration of the estate.

The Law further provides that any of the above-mentioned persons may, instead of proceeding by originating summons bring an action claiming that the estate of the deceased be administered in Court.

10. Resealing of Probates or of Letters of Administration

The resealing of Probates or of Letters of Administration granted by courts of other jurisdictions, by Cyprus Courts, and the procedure to be followed for applications concerning such re-sealing are dealt with under the Probates (Re-Sealing) Law, Cap 219 and the Probates (Re-Sealing) Rules of 1936.

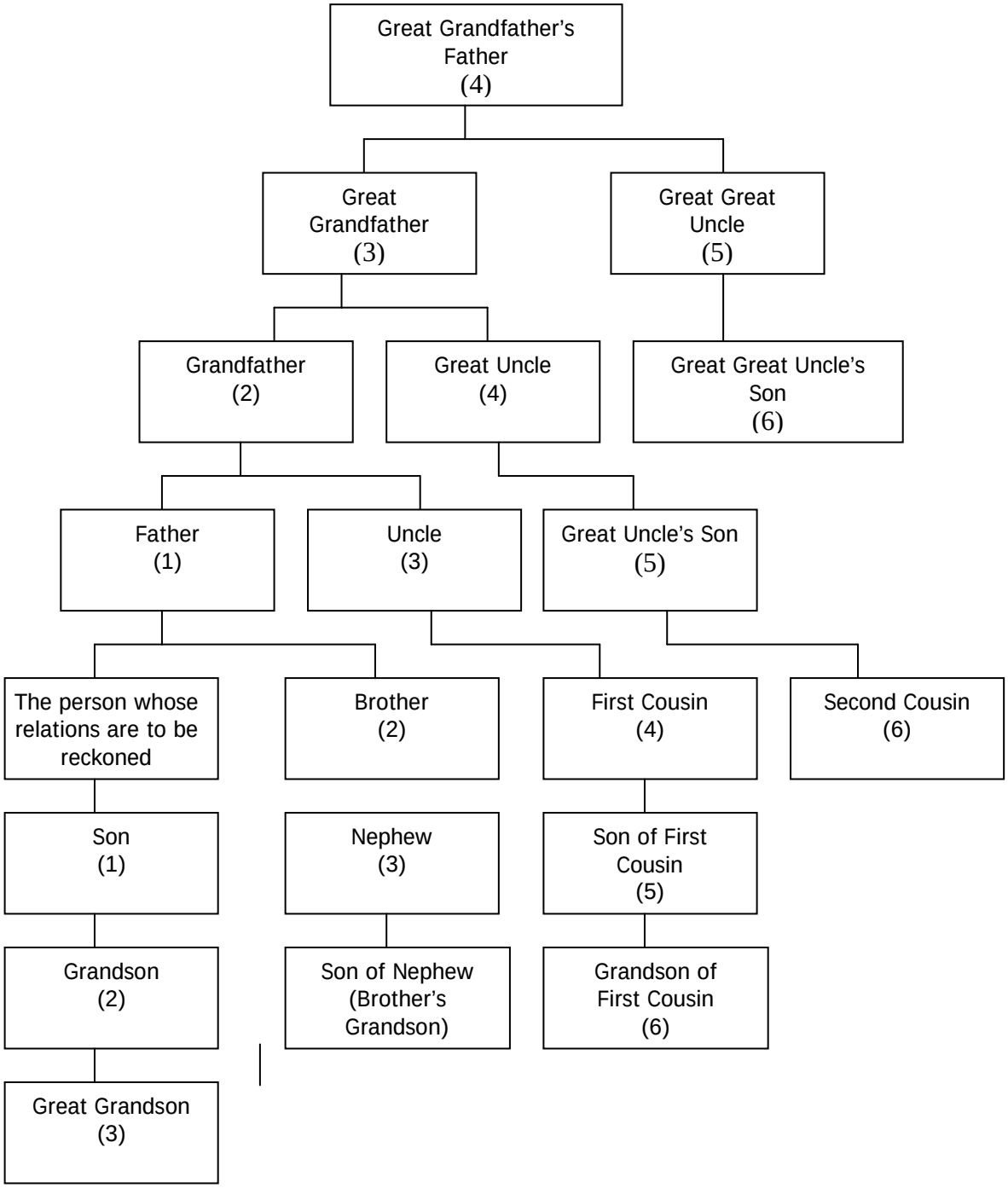
F Annex

Part 1
(First Schedule of Cap 195)
SUCCESSION OF THE KINDRED

Class	Persons entitled	Shares
1. First Class	1. (a) Legitimate children of the deceased living at his death; and (b) descendents, living at the death of the deceased, of any of the deceased's legitimate children who died in his lifetime.	1. (a) In equal shares; (b) In equal shares per stirpes.
2. Second Class	2. (a) Father, mother of deceased living at his death (or if not living at his death, the nearest ancestor living at his death) and brothers and sisters of the full and half blood of the deceased living at his death; and (b) descendants, living at the death of the deceased, of any at the deceased's brothers or sisters who died in his lifetime.	2. (a) All in equal shares expect that brothers and sisters of the half blood take half the share of a brother or sister of the full blood; (b) in equal shares per stirpes.
3. Third Class	3. The ancestors of the deceased nearest in degree of kindred living at his death.	3. If there are ancestors of equal degree of kindred on both the father's side and on the mother's side, the

4. Fourth Class	4. The nearest kin of the deceased living at the death within the sixth degree of kindred, the nearer degree excluding those more remote.	ancestors on each side will take half of the undisposed portion if any and, if there are more than one of them on either side, in equal shares. 4. In equal shares.

Part 2
(Second Schedule of Cap 195)
TABLE OF DEGREES OF KINDRED



Part 3
ESTATE DUTY RATES

(The Estate Duty Law, Law 67 of 1962 has been repealed by the Estate Duty (Amending) Law 2000 in as far as persons who died after 1 January 2000 are concerned)

Net Value of Estate C£	Up to 31.3.97 rate %	After 1.4.97 rate %	Up to 31.3.97 tax C£	After 1.4.97 tax C£
0 - 20.000	0	0		
20.001-25.000	20	10	--	--
25.001-35.000	25	13	1.000	500
35.001-55.000	30	15	2.500	1.300
55.001-80.000	35	17	6.000	3.000
80.001-105.000	40	20	8.750	4.250
105.001-150.000	45	23	10.000	5.000
150.001 and over	45	30	20.250	10.350

The following deductions to the estate value apply:

	C£
Surviving spouse	75.000
For each surviving child less than 21 years old	150.000
For each surviving child over 21 years old	75.000
For each predeceased child with surviving children less than 21 years old	150.000
For each predeceased child with surviving children over 21 years old	75.000
For each child physically or mentally disabled	75.000
Donations to charities-up to	50.000
Gifts to the government	Unlimited

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