

What is a personal representative?

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A personal representative is somebody who handles a person's estate when they pass away. The estate is made up of all the deceased's assets, which can include anything from money in the bank, to personal possessions, stocks and shares, cars, real estate and even cryptocurrency.

If the deceased has a [will](#), the personal representative is called an **executor**. If there is no will, the personal representative is called an **administrator**, but essentially, they perform the same role.

Ten things a personal representative should do

The main duties of a personal representative are to:

1. register the death and locate the original will (if there is one);
2. arrange a funeral (banks will often release monies from the deceased's account to cover funeral costs once they have been notified of the customer's death);
3. obtain a valuation of the entire estate;
4. complete an [inheritance tax account](#) and lodge it with HMRC;
5. apply for a grant of probate if the deceased had a will/apply for the letters of administration where the deceased has no will;
6. collect any money and/or assets due to the estate;
7. pay any outstanding liabilities and taxes out of the estate;
8. obtain a clearance certificate from HMRC to confirm that the personal representatives are discharged from any further claim for tax on the assets they have declared;

9. distribute the estate to beneficiaries in accordance with the terms of the will, or if there is no will or if there is a partial intestacy, under the [Intestacy Rules](#). A partial intestacy is where someone dies leaving a valid will, but the will only disposes of part of their estate. The intestacy rules will apply to the property that has not been disposed of under the will); and

10. draft estate accounts to account for any assets collected, income accrued and any bills and taxes] paid during the administration. A copy of the estate accounts will then be distributed to all residual beneficiaries (also known as residuary legatees).

What happens if you don't want to act?

It is unlikely that an administrator won't want to act, as unlike an executor, they have registered for the role rather than been appointed.

If you do not wish to act as an executor you should discuss this with the person who appointed you. If they have passed away, you may still be able to renounce your role as an executor if you haven't carried out any actions as executor. Once you have begun to carry out your role as executor, you cannot step down, save in very limited circumstances such as ill health or a family emergency.

If you have been appointed as a personal representative and need some assistance in carrying out your duties or do not wish to act, contact [Lalita Kauldhar](#) for advice today.

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Note: This is not legal advice; it is intended to provide information of general interest about current legal issues.

