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# What to do after someone dies

## 1. Overview

There are 3 things you must do in the first few days after someone dies.

- 1. Get a medical certificate from a GP or hospital doctor. You'll need this to register the death.
- 2. Register the death (https://www.gov.uk/register-a-death) within 5 days (8 days in Scotland). You'll then get the documents you need for the funeral.
- 3. Arrange the funeral (https://www.gov.uk/after-a-death/arrange-the-funeral) you can use a funeral director or arrange it yourself.

You may be able to use the Tell Us Once (https://www.gov.uk/after-a-death/organisations-you-need-to-contact-and-tellus-once) service to report a death to most government organisations in one go.

You don't need to deal with the will, money and property (https://www.gov.uk/wills-probate-inheritance) straight away.

## 2. Register the death

If the death has been reported to a coroner (https://www.gov.uk/after-a-death/when-a-death-is-reported-to-a-coroner) (Procurator Fiscal in Scotland) you can't register the death until the coroner gives permission.

Otherwise use the register a death tool (https://www.gov.uk/register-a-death) to find out if you can register the death yourself and to see what you need to do.

## 3. When a death is reported to a coroner

A doctor may report the death to a coroner if the:

- cause of death is unknown
- · death was violent or unnatural
- death was sudden and unexplained
- · person who died was not visited by a medical practitioner during their final illness
- medical certificate isn't available
- person who died wasn't seen by the doctor who signed the medical certificate within 14 days before death or after they died
- · death occurred during an operation or before the person came out of anaesthetic
- medical certificate suggests the death may have been caused by an industrial disease or industrial poisoning

The coroner may decide that the cause of death is clear. In this case:

- 1. The doctor signs a medical certificate.
- 2. You take the medical certificate to the registrar.
- 3. The coroner issues a certificate to the registrar stating a post-mortem isn't needed.

#### **Post-mortems**

The coroner may decide a post-mortem is needed to find out how the person died. This can be done either in a hospital or mortuary.

You can't object to a coroner's post-mortem - but if you've asked the coroner must tell you (and the person's GP) when and where the examination will take place.

#### After the post-mortem

The coroner will release the body for a funeral once they have completed the post-mortem examinations and no further examinations are needed.

If the body is released with no inquest, the coroner will send a form ('Pink Form - form 100B') to the registrar stating the cause of death.

The coroner will also send a 'Certificate of Coroner - form Cremation 6' if the body is to be cremated.

#### If the coroner decides to hold an inquest

A coroner must hold an inquest if the cause of death is still unknown, or if the person:

- · possibly died a violent or unnatural death
- · died in prison or police custody

You can't register the death until after the inquest. The coroner is responsible for sending the relevant paperwork to the registrar.

The death can't be registered until after the inquest, but the coroner can give you an interim death certificate to prove the person is dead. You can use this to let organisations know (https://www.gov.uk/after-a-death/organisations-you-need-to-contact-and-tell-us-once) of the death and apply for probate (https://www.gov.uk/wills-probate-inheritance/applying-for-a-grant-of-representation).

When the inquest is over the coroner will tell the registrar what to put in the register.

## 4. Arrange the funeral

The funeral can usually only take place after the death is registered. Most people use a funeral director, though you can arrange a funeral yourself.

#### **Funeral directors**

Choose a funeral director who's a member of either:

 National Association of Funeral Directors (http://www.nafd.org.uk/funeral-advice/funeral-arrangements/choosea-funeral-director.aspx)  The National Society of Allied and Independent Funeral Directors (<u>SAIF</u>) (http://www.saif.org.uk/memberssearch/)

These organisations have codes of practice - they must give you a price list when asked.

Some local councils run their own funeral services (http://local.direct.gov.uk/LDGRedirect/index.jsp? LGSL=671&LGIL=8&ServiceName=Find%20out%20about%20a%20council%20funeral), for example for non-religious burials. The British Humanist Association (http://humanism.org.uk/ceremonies/non-religious-funerals) and Institute of Civil Funerals (http://www.iocf.org.uk/) can also help with non-religious funerals.

## Arranging the funeral yourself

Contact the Cemeteries and Crematorium Department of your local council to arrange a funeral yourself.

### **Funeral costs**

Funeral costs can include:

- funeral director fees
- things the funeral director pays for on your behalf (called 'disbursements' or 'third-party costs'), for example crematorium or cemetery fees, or a newspaper announcement about the death
- · local authority burial or cremation fees

Funeral directors may list all these costs in their quote.

#### Paying for a funeral

The funeral can be paid for:

- from a financial scheme the person had, for example a pre-paid funeral plan or insurance policy
- by you, or other family members or friends
- with money from the person's estate (savings, for example) getting access to this is called applying for a 'grant of representation' (sometimes called 'applying for probate' (https://www.gov.uk/wills-probateinheritance/applying-for-a-grant-of-representation))

You can apply for a Funeral Payment (https://www.gov.uk/funeral-payments) if you have difficulty paying for the funeral.

## Moving a body for a funeral abroad

You need permission from a coroner to move a body for a funeral abroad. Apply at least 4 days before you want the body to be moved.

Find a local coroner using the Coroners' Society of England and Wales website (http://www.coronersociety.org.uk/wfOfficeCoroner.aspx).

There is a different process in Scotland (http://www.copfs.gov.uk/contact-us) and Northern Ireland (https://www.courtsni.gov.uk/en-GB/Services/Coroners/contact\_Coroners\_Service/Pages/coroners\_contact\_us.aspx).

## 5. Tell Us Once

Tell Us Once is a service that lets you report a death to most government organisations in one go.

When you register the death (https://www.gov.uk/after-a-death/register-the-death) the registrar will:

- · let you know if the service is available in your area
- give you the phone number
- give you a unique reference number to use the Tell Us Once service online (https://deathtellusonce.direct.gov.uk/Death/Enrich/Recover/) or by phone

## Before you use Tell Us Once

You'll need the following details of the person who died:

- · date of birth
- National Insurance number
- driving licence number
- vehicle registration number
- passport number

You'll also need:

- details of any benefits or entitlements they were getting, for example State Pension
- details of any local council services they were getting, for example Blue Badge
- the name and address of their next of kin
- the name and address of any surviving spouse or civil partner
- the name, address and contact details of the person or company dealing with their estate (property, belongings and money), known as their 'executor' or 'administrator'
- details of any public sector or armed forces pension schemes they were getting or paying in to

You need permission from the next of kin, the executor, the administrator or anyone who was claiming joint benefits or entitlements with the person who died, before you give their details.

## **Organisations Tell Us Once will contact**

Tell Us Once will notify:

- HM Revenue and Customs (<u>HMRC</u>) to deal with personal tax (you need to contact <u>HMRC</u> (https://www.gov.uk/government/organisations/hm-revenue-customs/contact/bereavement-and-deceased-estate) separately for business taxes, like <u>VAT</u>)
- Department for Work and Pensions (DWP) to cancel benefits, for example Income Support
- Passport Office to cancel a British passport
- Driver and Vehicle Licensing Agency (<u>DVLA</u>) to cancel a driving licence and to remove the person as the keeper for up to 5 vehicles
- the local council to cancel Housing Benefit, Council Tax Benefit, a Blue Badge, inform council housing services and remove the person from the electoral register
- public sector or armed forces pension schemes to stop pension payments

There's a different process (https://www.gov.uk/update-property-records-someone-dies) to update property records if the person who died owns land or property.

#### If Tell Us Once isn't available

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You'll have to let the relevant organisations know (https://www.gov.uk/after-a-death/tax-and-benefits) about the death yourself if:

- your local register office doesn't offer the Tell Us Once service
- you choose not to use it
- the person died abroad in a country where Tell Us Once isn't available (https://www.gov.uk/after-adeath/death-abroad)

The Tell Us Once service isn't available in Northern Ireland or the following local authorities:

- Brighton and Hove
- Croydon
- East Sussex
- Eastbourne
- Hammersmith and Fulham
- Harrow
- Hastings
- Lewes
- Liverpool
- Manchester
- Medway
- Rother
- Wealden

## Banks and other financial organisations

Contact the person's bank or mortgage, pension or insurance providers to close or change the details of their accounts.

# 6. Dealing with tax and benefits

If you used the Tell Us Once (https://www.gov.uk/after-a-death/organisations-you-need-to-contact-and-tell-us-once) service, HM Revenue and Customs (<u>HMRC</u>) and the Department for Work and Pensions (<u>DWP</u>) should contact you about the tax, benefits and entitlements of the person who died.

## Who to contact

Contact the following organisations if you didn't use the Tell Us Once service.

## HM Revenue and Customs (HMRC)

Contact <u>HMRC</u> (https://www.gov.uk/government/organisations/hm-revenue-customs/contact/bereavement-and-deceased-estate), who will work out whether the right amount of tax has been paid by the person who died. They'll let you know:

- what tax they need to collect or repay
- whether you need to fill in a Self Assessment tax return (https://www.gov.uk/self-assessment-taxreturns/returns-for-someone-who-has-died) on the person's behalf, for example when the estate continues to receive income

You can also use <u>HMRC</u>'s bereavement tool (http://www.hmrc.gov.uk/tools/bereavement/index.htm) to work out which forms to fill in and where to send them.

Inheritance Tax (https://www.gov.uk/inheritance-tax) may be due on the person's estate after they die.

#### National Insurance (<u>NI</u>) Contributions Office

Contact the <u>NI</u> Contributions Office (https://www.gov.uk/government/organisations/hm-revenuecustoms/contact/national-insurance-enquiries-for-employees-and-individuals) to cancel the person's <u>NI</u> payments if they were self-employed or paying voluntary <u>NI</u>.

#### **Child Benefit Office**

Contact the Child Benefit Office (https://www.gov.uk/contact-child-benefit-office) if a child or the parent dies (https://www.gov.uk/child-benefit-child-parent-dies). You need to do this within 8 weeks of the death.

#### **Tax Credit Office**

Contact the Tax Credit Office (https://www.gov.uk/contact-the-tax-credit-office) if your partner or a child you're responsible for dies. You need to do this within 1 month of the death.

#### Department for Work and Pensions (DWP)

Contact the bereavement service to cancel the person's benefits and entitlements, including their State Pension. They'll also check if you're eligible for help with funeral costs or other benefits.

#### **DWP** Bereavement Service

Telephone: 0345 606 0265 Textphone: 0345 606 0285 Welsh language: 0345 606 0275 Find out about call charges (https://www.gov.uk/call-charges)

#### Personal, workplace and armed forces pensions

What you need to do to stop pension payments will depend on the type of pension.

Use the Pension Tracing Service (https://www.gov.uk/find-pension-contact-details) to find details of the person's personal or workplace pension.

Contact Veterans UK (https://www.gov.uk/guidance/pensions-and-compensation-for-veterans#contact-details) if the person had an armed forces pension.

### Grant of representation ('probate')

You may be able to apply for a grant of representation (https://www.gov.uk/wills-probate-inheritance). This gives you the legal right to deal with the person's property, money and possessions (their 'estate') - known as 'probate'.

This process is called 'confirmation' (https://www.scotcourts.gov.uk/taking-action/dealing-with-a-deceased%27s-estate-in-scotland) in Scotland.

## **Getting help**

Contact <u>HMRC</u> (https://www.gov.uk/government/organisations/hm-revenue-customs/contact/bereavement-and-deceased-estate) for help and advice about dealing with tax after someone dies, or you can hire a professional (https://www.gov.uk/tax-help).

You may be able to get free tax advice (https://www.gov.uk/tax-help) if you're on a low income.

# 7. What to do if a child or baby dies

You must register the death (https://www.gov.uk/after-a-death/register-the-death) in the normal way, but you may also need to report the death of a child to other organisations depending on your circumstances.

### **Child Benefit**

You should tell the Child Benefit Office (https://www.gov.uk/child-benefit-child-parent-dies) as soon as possible if you're claiming Child Benefit.

Child Benefit payments will usually carry on for 8 weeks after a child's death.

You may still be able to claim Child Benefit if your child died before you made a claim.

#### If a newborn baby dies

You're entitled to up to 8 weeks of Child Benefit if you claim within 3 months of the death.

If the child died before the end of the week they were born in, the 8 weeks starts from the Monday following the death.

#### If a child is stillborn

You can't claim Child Benefit if the child's stillborn.

### **Tax credits**

If you're claiming tax credits and your child dies, your payments may change. You'll need to tell the Tax Credit Office (https://www.gov.uk/changes-affect-tax-credits) within 1 month of the death. If you don't, you might:

- have to pay back overpayments
- not get all the money you're owed

You can continue to get tax credits for up to 8 weeks following the death.

If the child died before you claimed tax credits, you can still claim (unless the child was stillborn). Call the tax credits helpline (https://www.gov.uk/contact-the-tax-credit-office) to get a claim form.

### Sure Start Maternity Grant

You can still get the grant if you qualify. You must make a claim (https://www.gov.uk/sure-start-maternity-grant) within 3 months of the birth.

### Maternity and paternity leave and pay

You'll still qualify for leave and pay if your baby:

- is stillborn after the start of the 24th week of pregnancy
- · dies after being born

## **Child Trust Fund payments**

When a child dies, any money in their Child Trust Fund account - including any payments from the government - usually passes to whoever inherits the child's estate.

## 8. Death abroad

You must register a death with the local authorities in the country where the person died.

In many countries you can also register the death with the UK authorities (https://www.gov.uk/register-a-death).

Contact the International Pension Centre (https://www.gov.uk/international-pension-centre) if the person was getting a pension or other benefits.

You can use Tell Us Once (https://www.gov.uk/after-a-death/organisations-you-need-to-contact-and-tell-us-once) if the person died in:

- a Commonwealth country (http://thecommonwealth.org/member-countries)
- a European Economic Area (EEA) country (https://www.gov.uk/eu-eea)
- Switzerland

Find out more about coping with a death abroad (https://www.gov.uk/government/publications/coping-with-death-abroad).

There are different rules for bringing the person's remains home, depending on whether you:

- bring the body home for burial or cremation
- have the person cremated abroad and bring their ashes home

These rules apply to England and Wales. There are different processes for Scotland (https://www.mygov.scot/death-abroad/) and Northern Ireland (http://www.nidirect.gov.uk/when-someone-dies-abroad).

### Bringing the body home

To bring the body home you must:

- get a certified English translation of the death certificate
- get permission to remove the body, issued by a coroner (or equivalent) in the country where the person died
- tell a coroner in England if the death was violent or unnatural

Ask for advice from the British consulate, embassy or high commission (https://www.gov.uk/government/world/embassies) in the country where the person died.

#### Contact a register office

Once the body is home, take the death certificate to the register office (https://www.gov.uk/register-offices) in the area where the funeral is taking place.

As the death has already been registered abroad, the registrar will give you a 'certificate of no liability to register'. Give this to the funeral director so the funeral can go ahead.

If you're arranging the funeral yourself, give the certificate back to the registrar after the funeral's taken place. You must do this within 96 hours of the funeral.

#### When a coroner will be involved

A coroner will usually hold an inquest in England or Wales if the cause of death is unknown or if it was sudden, violent or unnatural.

You need a certificate from the coroner (form 'Cremation 6') if the person is to be cremated.

### Bringing ashes home

When leaving a country with human ashes you will normally need to show:

- the death certificate
- the certificate of cremation

Each country has its own rules about departing with human ashes and there may be additional requirements. Contact the country's British consulate, embassy or high commission (https://www.gov.uk/government/world/organisations) for advice. You'll need to fill in a standard customs form when you arrive home.

Contact your airline to find out whether you can carry the ashes as hand luggage or as checked-in luggage. They may ask you to put the ashes in a non-metallic container so that they can be x-rayed.

You shouldn't have the person cremated abroad if you want a coroner at home to conduct an inquest into their death.