

## WILLS - LEGACIES AND BEQUESTS EXPLAINED

A Legacy is a benefit under a will. There are various types of legacies as follows:

### *Specific legacy:*

This is a gift for specific items such as a watch/engagement ring etc. Assuming the deceased still owns the item at the date of their death it will pass to whomever it was bequeathed to in the deceased's will. If the item is given away by the Testator during their lifetime or is lost or destroyed the gift will be adeemed i. e. the legacy is set aside and the beneficiary receives nothing.

### *General Legacy:*

This is a gift out of the remainder of the estate after due payment of debts and taxes owed by the deceased and after distribution of specific legacies. Such gifts are generally pecuniary in nature e. g. legacy of €500-00 to nephew. Such legacy cannot be adeemed but if the residue is insufficient to pay the debts general legacies will be the first to abate pro rata. For example, if there were general legacies amounting to €10,000 and after due payment of debts the balance remaining was €6,000 then each legatee would get 60% of his/her legacy i. e. each one is proportionately reduced.

### *Demonstrative Legacy:*

This is a mixture of a specific and general legacy e. g. "I give to my nephew Joseph €1,500 out of my bank account with Allied Irish Bank, Lynch's Castle, Galway". This type of legacy is not adeemed in that if the fund is insufficient to meet the legacy then it becomes a general legacy and assumes all the characteristics of a general legacy. It is, however, liable to abatement as referred to above.

### **WHEN DOES A BEQUEST LAPSE?**

If a beneficiary predeceases a testator/rix i. e. the person making the will, the legacy to him/her under the testator's will fails and the property falls to the residue/remainder estate.

### **CAN A BEQUEST BE CONDITIONAL?**

Yes, a Testator may impose a condition on a bequest in his/her will and in this regard if the beneficiary fails to comply with the condition the said bequest will be forfeited.

### **CHARITABLE BEQUESTS**

It is necessary that when one wishes to benefit a charity under his/her will that the charity be sufficiently identified. If a charity is carelessly or incorrectly described or if it has ceased to exist at the death of the Testator/rix the bequest will not fail and same will be given to a charity of similar nature.

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