



**San Miguel Centre**  
Calle Lope de Vega 45, San Miguel de Salinas  
03193, Alicante - **Telephone: 966 723 733 (24 Hr Emergency Line)**

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## **INFORMATION SHEET No.5**

### **PROCEDURES TO FOLLOW IF A DEATH OCCURS IN SPAIN**

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#### **1. DEATH AT HOME**

**If the deceased has been treated by a doctor during the four weeks preceding the death** and has received medical care, you should contact the doctor and advise them of the death. The doctor will attend the body and issue a certificate (this is **NOT** the Death Certificate). In most areas the doctor will notify the Tanatorio (funeral parlour) and arrange to have the body collected. Please refer to the list of Tanatorio's at the end of this fact sheet to choose the one that best meets your requirements. If the body is not collected within the working day, you should contact your local police.

The doctor who attends the death should be informed if the body has been left to science, in which case the relevant documents would have been obtained, prior to death, from the University of Alicante. If this paperwork is produced, the doctor will contact the Tanatorio that acts on behalf of the University so that they can arrange to have the body collected.

**If the deceased has not been treated by a doctor recently** the local police (Policía Municipal) must be contacted and advised of the death. They will require the name and address of the deceased. Have the passport and residencia of the deceased available as means of identification. The police will also want to know the name(s) of the next of kin. The police will visit the home in order to authorise the removal of the body and if necessary they will advise the Forensic Judge, who may also have to visit the home. An autopsy will be carried out if the Forensic Judge or the doctor of the deceased is in doubt as to the cause of death. The doctor or Police will contact the Tanatorio who will collect the body. Before the body is removed, you may wish to remove any rings or necklaces etc.

You will be requested to visit the office of the Tanatorio (usually the next day) to make the funeral arrangements. (See Section 3)

Immediately contact any relatives who may wish to attend the funeral or service of remembrance in case they have long distances to travel or need to make arrangements to be away from their work or home.

#### **2. DEATH IN HOSPITAL**

If the death occurs in hospital the next of kin may be contacted by telephone from the hospital or by the police. They will want to know where the funeral or cremation is to be held. Please refer to the list of Tanatorio's at the end of this fact sheet to choose the one that best meets your requirements. If the funeral arrangements are made at the Tanatorio nearest the Hospital, it may prove less expensive than moving the body elsewhere. Visit your chosen Tanatorio within 24 hours in order to complete the funeral arrangements.

However, in the case of a death in a hospital that is a long distance from the home of the deceased, it may be desirable to transport the body back to a local Tanatorio. There is usually a charge for this, which may be in the region of 10 euros a kilometer or even more, according to the circumstances and distance involved.

If the deceased died in a hospital in Alicante, San Juan, San Vicente or Elche, then it is possible to have the body cremated in the Alicante Crematorium. This arrangement tends to be less expensive than transporting the body elsewhere and does not require the presence of relatives. After the cremation the ashes will be returned to you and, if desired, a service of remembrance can be held locally.

### **3. LIASING WITH THE TANATORIO**

It is necessary to attend the Tanatorio as soon as possible after a death, in order to make arrangements for the burial or cremation. This is done by speaking to the Funeral Director and filling out a simple form of Contract. You will be asked to state whether you want a cremation or burial. In the case of a cremation, the ashes will be available for collection at some point later, so ask when this will be. The nearest crematorium to Torrevieja is at San Pedro del Pinatar in Murcia.

Please note that if death was the result of a road traffic accident or other situation where some criminal action may have occurred, then the body will only be released after an application has been made to the Court. This will require the intervention of a Judge (Juzgado).

Be ready to supply the following documents or information at the Tanatorio:

- Passport or Residencia of the deceased (unless the police have taken them already).
- Passport or Residencia of the person (usually next of kin) giving instructions to the Tanatorio.
- Particulars of Insurance Company, if applicable.
- Names of both parents of the deceased.
- Details of the place, date of birth, marital status and permanent address of the deceased in Spain or elsewhere.

Questions you will be asked:

- Did the deceased wear a pacemaker?
- Do you want to see the coffins that can be purchased, which are on view?
- Do you want to take clothes to dress the body?
- In the case of a cremation, what you intend to do with the ashes?

This is because there are different types of urns for different situations. For instance, if the ashes are to be scattered at sea, they will be put in a different container to the one that will be used if the ashes are to be buried. There is yet another type of container, which has to be of a special kind and sealed, if the ashes are to be taken back to the U.K. Photographs are available of the different types of urns.

### **The Service**

The Tanatorio can arrange a service by a pastor or priest in their chapel. If you want the Tanatorio to arrange the service, they will need to know the religion to be followed (i.e. Protestant, Roman Catholic, etc). However, if you wish to arrange the service yourself, contact a local minister or suitable person to officiate at the service.

### **Other considerations to discuss are:**

- Whether the body is to be clothed in any particular way for burial. (As mentioned previously, you may be asked to supply a set of clothes for the deceased.)
- Any particular requests that were made by the deceased.
- The choice of music to be played.
- Whether the body is to be 'laid out'.
- Whether the body is to be available for viewing before the funeral.

### **Documents**

Find out whether the Tanatorio are in possession of any documents that were with the deceased in hospital, such as a passport, residencia card or certificate and driving license. Any such documents should be collected at a later date from the Tanatorio.

### **Flowers**

The Tanatorio can arrange floral tributes i.e. wreaths, bouquets, sprays and often have a set of photographs available to assist in the choice of floral arrangements. You will have to decide on the message you wish to have put on the ribbon. Any other personal messages should be written on a card and placed in position by the donor immediately prior to the service. Flowers can also be ordered privately from a local florist. If this is done be sure to have the correct delivery instructions so that the flowers arrive in the right place at the right time.

## **Donations**

You may wish to ask for donations from mourners instead of flowers, so you will have to enlist the help of a responsible friend or family member so that any money collected can be given to the appropriate charity or beneficiary.

## **To inter a body in a cemetery**

Cemeteries are owned by the town hall that governs their area. Burials are carried out by the method of placing the coffin in a 'Niche'. A niche **cannot** be ordered or purchased in advance of a death and the same applies to choosing the location of the niche. The entire procedure regarding the purchase of a niche will be organised by the Tanatorio who will obtain the relevant documents from the town hall and pass them on to the next of kin. At present it costs approximately €500 to purchase a niche and €30 for a second body to be placed in the same niche. The escritura for the niche is valid for various periods (usually not longer than 50 years). This is issued by the town hall to the purchaser. A plaque can be organised with the Tanatorio or alternatively, ordered from a local mason. The usual procedure is for a memorial service to be held at the Tanatorio and then the mourners follow the hearse to the cemetery.

If the deceased was a resident of Spain, three International and three Spanish Death Certificates are issued. However, if the deceased was a visitor to Spain, only three International Death Certificates are issued. In the Torrevieja area a death certificate is issued three to seven days after the funeral. However, this varies according to the Region, and in Elche and in Orihuela it may extend to three weeks.

## **Cost**

Once all the arrangements are agreed, you are advised to ask for the total cost as well as a full breakdown of the bill. They will raise an invoice and may ask for a deposit. Establish when they will want the balance. The total cost can vary considerably between different Tanatorios ranging from 2,700 to 4000 euros. If a funeral policy exists, advise the insurer immediately because some insurance companies make their payments directly to the Tanatorio.

If you decide to take the body back to the UK, The HELP Association will endeavour to help you find a suitable carrier. Taking a body back to the UK is an expensive procedure. This is because the body has to be embalmed and transported in a lead-lined coffin.

## **4. LIST OF ORGANISATIONS AND INDIVIDUALS TO BE INFORMED OF THE DEATH**

The death certificate, issued by the Civil Registry (Registro Civil) at the Court Building, has to be signed by a judge. It can take from three days to three weeks for the certificate to be available for collection. The Tanatorio will sometimes deal with this for you. Request as many original death certificates (Copias Originales) as you are allowed. Ensure that the next of kin leaves a contact name and telephone number so that the Tanatorio can advise them when the Death Certificate (and/or urn) will be available for collection. If you subsequently discover you need more original certificates, you will have to return to the Registro Civil to order them. You may also have to explain why you need extra certificates and who has asked for them.

**As a general guide, the following authorities/agencies will require a death certificate if the deceased was a British citizen:**

- **Registro Civil** in Madrid for a certificate stating whether the will presented was the last one registered (Certificado de Ultimas) or stating that no will has been registered.
- **British Consular Office** in Alicante.
- **Ayuntamiento** (Town Hall) for the removal of information from the Padron regarding the deceased.

- **Traffico** in Alicante for cancellation of any driving license.
- **DVLC** in UK if the deceased had a UK Driving License.
- **Department for Work and Pensions** in the UK (Tyneview Park, Newcastle upon Tyne) if the deceased was in receipt of a British State Pension.
- **Probate Office** if a UK will existed, or if the deceased owned property or assets in the UK.
- **Paymaster General** if the deceased received payment from a State or company pension in the UK.
- **Inland Revenue** if the deceased paid UK tax.
- **Banks** (in UK, Spain and elsewhere) where the deceased held accounts.
- **Insurance Companies** which held life policies on the life of the deceased.
- Also – get one for **yourself**, for your own records. You will need this if you decide to rent a niche for the deceased or remove their remains to a different place at a future date.

## 5. WILLS AND INHERITANCE

**All beneficiaries named in a Will must have obtained an NIE number (This is a Spanish Fiscal Identity Number) before they attend a notary to claim their inheritance.** If a beneficiary resides in another country other than Spain, they should apply for one at their nearest Spanish Embassy. Alternatively they can come to Spain and obtain one by making the application themselves with the aid of a solicitor. (The Help Association of Vega Baja can assist with this)

### Assets in Spain

**This section is of particular importance to those who owned property jointly with the deceased. However, unless you are sure that you know what you are doing, it is strongly advised that you seek professional advice and assistance.**

Firstly, apply to the Registro Civil in Madrid for the Certificado de Ultimas Voluntades. The easiest way to do this is through a Gestoría who will send them an original copy of the Death Certificate with full details of the deceased. The death certificate will be returned from Madrid with the Certificado de Ultimas Voluntades. This usually takes about two to three weeks.

When the certificate arrives, take it to a notary in order that the inheritance deed (Escritura de Aceptación de Herencia) can be prepared. This is the deed that has to be signed by all heirs (or their representatives) simultaneously to confirm that they accept their inheritance. Any heirs not in Spain can appoint a representative who holds their Power of Attorney (which can be arranged by their nearest Spanish Embassy or Consulate).

To prepare this deed, the notary will need full details of all assets, deeds and the last Urban Tax receipt for any property, documentation covering bank accounts, shares, etc. Be sure you understand exactly what is required so that the Escritura de Aceptación de Herencia is correctly prepared. Once the Escritura de Aceptación de Herencia has been signed, you will be given the original plus several official copies. These must be taken to the tax office to pay the death duties. Remember **death duties must be paid within SIX MONTHS of death** or surcharges will be applied. If you are unable to complete the Escritura de Aceptación de Herencia within this time you can present an autoliquidación by going to your nearest Spanish tax office, completing the appropriate form and paying the estimated taxes. These taxes will be adjusted later when the deed is available. Death duties must be paid by each beneficiary individually.

If property is involved, take proof of any payment of IBI tax, plus the stamped Inheritance Deed to the Property Registry (Registro de Propiedad) so that the name(s) of the new owner(s) of property can be registered. Another copy of the Inheritance Deed must then be taken to the local town hall to pay the (Plusvalía) tax. **This must also be paid within SIX MONTHS.**

### **Assets in the UK**

If the deceased did not make a UK will, then his worldwide assets are taken into account by the Spanish tax authorities.

If the deceased made a UK will and appointed an executor, that person should be contacted immediately and sent an original copy of the Death Certificate ratified by the local British Consular Office.

**NOTE:** The British Consular Office should ratify all death certificates sent to the UK because they will be in Spanish, unless you have had them translated by an official translator.

If no executor was appointed, or if you are the executor, there are two options: You can appoint someone in the UK (usually a lawyer) to act on your behalf by Power of Attorney or you can tackle the matter yourself which means you must apply to the Probate Office for the necessary forms. You will have to attend the Probate Office for a personal interview, so it is advisable to select an office within easy reach. The forms come with a complete set of instructions but, if you're unsure of how to proceed, do consult an expert.

Death duty is payable on estates in the UK if they are over a certain value. An extra stamp duty form (for the Inland Revenue) will have to be completed if this is the case.

**Death duty due must be paid within SIX MONTHS of death.** If for any reason you are unable to complete the probate forms within this time, contact the Inland Revenue and pay them the estimated tax amount. Any difference will be adjusted later when the probate forms have been completed and Probate is granted.

## **6. DEATH WITHOUT A SPANISH WILL HAVING BEEN MADE**

A Grant of Probate must be obtained from the Probate Office in the UK in order to prove who has the right to any inheritance. The documents must be translated into Spanish by an official translator and have the HAGUE CONVENTION APOSTILLE attached.

**To seek a Public Deed of Inheritance the Spanish solicitor will require the following:**

- Grant of Probate.
- Death Certificate for submission to the Ministry of Justice to establish if a will has been registered with them.
- Certificate from the Ministry of Justice, which will certify if a will exists.
- The title deeds of any house or property that was owned in Spain.
- Certificate from any bank used by the deceased, stating the details of the balance on the account(s).

**The importance of making a Spanish will cannot be stressed enough because it simplifies the winding up of the estate following a death.**

**Some couples hold bank accounts in joint names. Inheritance Tax is payable even on these accounts.** The account or (more frequently) half of the money in the account may be frozen once the bank knows of the death. If you withdraw any of the funds before advising the bank about the death, make sure that you leave sufficient funds in the account to cover any immediate standing orders. If you decide to open a new account and transfer the standing orders to it, don't forget to advise pension companies and other income sources in the UK of the details of the new account.

New contracts should be signed for utilities such as water and electricity and standing orders should be set up to pay them from the new account.

## **DEATH WITHOUT A SPANISH OR UK WILL HAVING BEEN MADE**

This intestate situation is far more complicated and will require full legal advice and assistance. The process is covered by Spanish law regarding the method and distribution of the estate with no written instructions from the deceased. This takes into account automatic inheritance to children etc., and should be handled by a Spanish solicitor.