



GUIDANCE No.50

CORONER'S TREASURE

1. Treasure is an important aspect of history and the purpose of the [Treasure Act 1996](#) (the Act), and the associated [Treasure Act 1996: Code of Practice](#) (3rd Revision) (the Code) is to ensure that there is preservation and protection of significant archaeological finds for the benefit of the nation.
2. Treasure belongs to the Crown. If a potential find of treasure is made in England and Wales, Coroners have a duty to investigate whether the item is treasure or not.¹

Definition of Treasure

3. For an object to qualify as treasure it must fall under one of the categories outlined in [section 1 of the Act](#) of [The Treasure \(Designation\) Order 2002](#) (the Order).
4. In summary², the categories are as follows:
 - a. Single precious metal artefacts (not coins)**
 - Any object that is not a coin, that is more than 300 years old when found, and has a metallic content of which at least 10%, by weight, is precious metal, namely gold or silver.
 - A single prehistoric object (i.e. dating up to and including the Iron Age) any part of which is precious metal.
 - b. Prehistoric hoards and burial groups of gold, silver or other metal**
 - Groups of at least two base metal prehistoric objects from the same find.

¹ Paragraphs 78-91 of the Treasure Act 1996 Code of Practice (3rd Revision) deals with Coroners' Inquests

² This is not a full statement of the law. Coroners should check the legislation when making decisions in individual cases.

c. Coins

- Groups of at least two coins that are more than 300 years old, that contain more than 10%, by weight, precious metal, and are from the same find.
- Groups of at least ten coins of any metal that are more than 300 years old and are from the same find.
- Groups of coins that contain a mixture of those before and after the 300 year threshold, provided at least two precious metal coins or ten base metal coins in the group are more than 300 years old.

d. Objects that would have been Treasure Trove

- Finds that are more than 50% gold or silver, have been deliberately hidden with the intention of recovery, and whose owners, or their heirs, are unknown.

e. Associated objects from the same find

- Any object, of any material, that is part of the same find as an object found at the same time, or earlier, that falls within any category of treasure.

f. Significant objects

- Any object that is at least 200 years old, which provides an exceptional insight into an aspect of national or regional history, archaeology or culture (or does so when taken together with other objects in the same find).

Items that are not treasure

5. Some items are designated in the legislation not to be treasure. Examples include natural objects, and items that fall to be dealt with under rules relating to the Church of England (such as items found under churches and cathedrals).

Finding treasure in England and Wales & referral to the Coroner

6. Under section 8 of the Act, a person who finds an object which they believe (or have reasonable grounds for believing) is treasure, must notify the Coroner for the area in which it was found within 14 days.
7. In practice the finder of the item will notify the local Finds Liaison Officer (FLO) for the area who will then arrange for the finder to deposit the item with them and complete a treasure receipt which is then sent to the Coroner for the area where the item is found.
8. Contact details for all the FLOs for each area can be found [here](#).

Acknowledgement of the Find

9. Upon the referral of a potential treasure find to the Coroner, the Coroner will record the referral on their case management system as they would a death referral and make enquires to establish if the item is treasure.
10. The Coroner must write to the Finder(s) of the item and the Landowner(s) and any Occupiers(s), if applicable, of the property where the item was found (using a suitable letter such as TL1 in Appendix 1 to this guidance). With this must be sent a completed Acknowledgement of Report of Find, form TF1 (also in Appendix 1). This notifies the relevant Interested Persons of the coronial referral.
11. If the identities of the Finder(s), the Landowner(s) and the Occupiers(s), are not known, the Coroner should take reasonable steps to obtain the information to comply with their duties under section 9 of the Act.
12. At the same time the Coroner should notify the FLO that the Acknowledgement of Find has been sent to Interested Persons (using a suitable letter such as TL2 in Appendix 1 to this guidance).
13. The Coroner should not open an inquest at this time.

Ongoing enquiries

14. Once the referral has been made to the Coroner and the item deposited with the FLO, a relevant individual will be identified by the Treasure Registry to assess the potential treasure item and provide a report to the Coroner with specialist guidance on the age, nature and composition of the item to assist the Coroner in determining whether the item is treasure or not.

15. This report may be prepared by the local FLO drawing on advice as required from suitable experts, or a curator of the British Museum (BM) or the Amgueddfa Cymru- Museum Wales (ACMW). If the FLO authors the report, it may be circulated to the relevant curator at the BM or ACMW to allow the opportunity for their review prior to the report being considered finalised. The Act requires the coroner to investigate the details of the case, and they may ask the finder, occupier or others who may hold such information to identify the landowner. Failure to follow the directions of the coroner can be grounds for abatement, in addition to any action that the coroner thinks fit.

16. As per the Code, the report should detail the assessment of the item, provide images of the item and confirm whether it is believed that the item falls within the definition of treasure. Under the timeframes detailed at paragraph 15 of the Code, the report should be presented to the Coroner within 90 days of the report being commissioned. Although some finds may take longer to report upon, for example, if they are subject to scientific analysis or other procedures by specialist conservators.

17. At paragraph 25 of the Code, it states the report should provide expert evidence to the Coroner for the purposes of determining the following facts:

- the identity of the finder/s
- the location of the find
- the date the find was made
- a description of the find
- whether it meets the criteria for treasure under the terms of the 1996 Act
- whether there is any relevant information about the circumstance's of discovery and recovery

18. When this report is presented to the Coroner it will usually be accompanied by a covering letter from the BM or ACMW which will identify if the item is treasure or not and whether any museum, local or national, wishes to acquire the item. Under paragraph 15 of the Code a museum has 28 days after the completion of the above report to express an interest in acquiring the item.

³ Paragraph 83 Treasure Act 1996 Code of Practise (3rd revision)

19. At any time, a Coroner may wish to make further enquires with the Finder(s), Landowner(s) and Occupier(s), if relevant, to establish more details about the find, although this may be done, if required, once a determination has been made as to whether an inquest is to be held.

Determination as to whether to hold an inquest

20. Upon receipt of the report advising whether the item falls under the definition of treasure, and the letter as to whether any museum wishes to acquire the item, the Coroner must decide whether or not to hold an inquest.

21. The three possible outcomes of the enquiries are:

- a. the item is not believed to be treasure,
- b. the item is believed to be treasure but no museum wishes to acquire it,
- c. or the item is believed to be treasure and a museum wishes to acquire it.

a. Item is not believed to be treasure

22. If the Coroner decides that on the evidence the item does not fit the definition of treasure, the Coroner no longer has a duty to make further enquires. The Coroner should write to the Interested Persons to notify them of the outcome, and explain that the coronial investigation will be closed. This can be done using a suitable letter such as TL3 in Appendix 1 to this guidance.

23. The Coroner should also notify the BM or ACMW of the outcome (using a suitable letter such as TL4 in Appendix 1 to this guidance). The Coroner's case can then be closed. The item in these circumstances will be returned to the Finder.

24. However, Coroners should note that the advice in the report is not conclusive and how to proceed is their decision. If the Coroner considers that the item

may meet the definition of treasure, the Coroner should proceed with an inquest.

b. Item is believed to be treasure, but no museum wishes to acquire it

25. If the conclusion of the report is that the item does fit the criteria for treasure, however there is no museum that wishes to acquire it, the item will usually be disclaimed. The Secretary of State has the power to disclaim treasure finds at any point in the treasure process.
26. If the item is disclaimed, the Coroner does not need to hold an inquest. Otherwise, an inquest should be held.
27. Before closing a case where a find of treasure has been disclaimed, the Coroner must write to the Interested Persons (using a letter such as TL5 in Appendix 1 to this guidance) explaining that there is no requirement for an inquest to be held and that the item will be returned to the Finder unless there is any objection within 28 days by the Landowner and/or the Occupier.
28. At this time the Coroner will also notify the BM or ACMW (using a letter such as TL6 in Appendix 1 to this guidance) that the Landowner(s) and/or Occupier(s) have been written to and notified of the 28 day period to raise objections.
29. If no objections are received, a final letter will be sent to the BM or ACMW by the Coroner advising them of the same (using a suitable letter such as TL7 in Appendix 1 to this guidance). The item will then be released to the Finder by the FLO and the Coroner will close their case.
30. If objections are made, the Coroner should notify the FLO and tell the Finder, Landowner(s) and/or Occupier(s) that the find will be retained pending the resolution of the dispute. The dispute will be resolved through civil proceedings, in which the Coroner will not be involved. Once the letters are sent, the Coroner's case will therefore have concluded.

c. Item is believed to be treasure and a museum wishes to acquire it

31. If the item is believed to fit the definition of treasure and a museum (either local or national) wishes to acquire it, a Coroner is required to hold an inquest.
32. The purpose of a treasure inquest is to establish whether the find is treasure, who found it, and when and where it was found. If an item is deemed to be treasure it becomes the property of the Crown, if it is deemed to not be treasure it is returned to the Finder.
33. The inquest hearing should be listed within 3 months of the Coroner receiving the notification that a museum wishes to acquire the item. The Coroner should notify the BM or ACMW, the FLO and the local museum of the decision and the date of the inquest (using a suitable letter such as TL8 in Appendix 1 to this guidance). The Finder(s), Landowner(s) and any relevant Occupier(s) should also be notified (using a suitable letter such as TL9 in Appendix 1 to this guidance).
34. An inquest will usually follow the same process that an inquest on death would. Evidence should be taken in the usual way, both from experts as to the nature of the item and the witnesses of fact as to how the item was found.
35. In most cases the author of the report provided to the Coroner will not be required to give evidence at the inquest, as the admission of the written report will suffice. However, on occasion the conclusion of the report may be unclear or disputed, and live evidence from the FLO, the curator and/or another expert, or other witnesses of fact will be required.
36. In complex inquests where there are areas of dispute in relation to whether an item meets the required treasure criteria or not, the other Interested Persons may provide their own expert witness or witnesses. If it is clear that the evidence is complex, it may be helpful to hold a pre-inquest review hearing, as you would in a complex death investigation.
37. When determining the location of the find, reference is usually made to the parish in England or community in Wales in which the item was found. Coroners should be aware of the possible risk of damage to a landowner's

property and other items of archaeological significance that might occur should the exact location be publicly announced in open court. Publicly announcing the landowner's name in court may also lead to the identification of the findspot and lead to illicit targeting of their property, so it is generally advised to avoid doing this, and to ask any press in attendance to refrain from publishing their name, unless there is a compelling reason to do so.

38. Section 9C of the Coroners and Justice Act 2009 does not apply to treasure inquests, so they cannot be concluded in writing.
39. At the conclusion of the inquest the Coroner will complete the Record of Treasure Inquest (form TF2 in Appendix 1 to this guidance), ensuring that all the finders and landowners are named on the Record of Inquest and notify the BM or ACMW of the outcome and conclusion of the inquest (using a suitable letter such as TL10 in Appendix 1 to this guidance). The Coroner should also notify the Finder(s), Landowner(s) and any Occupier(s) of the conclusion and outcome of the inquest (using a suitable letter such as TL11 in Appendix 1 to this guidance). This letter is to explain to Interested Persons that the BM will engage an independent expert in the antiquities trade to provide a provisional valuation for the find and that the find will then be considered by the Treasure Valuation Committee. Following consideration of the Committee's recommendations, the Secretary of State will determine the reward payable (if any) and its distribution in accordance with the Treasure Act 1996 and the Code of Practice. Once any reward has been settled, ownership of the find will pass to the acquiring museum.. Until that process is concluded, the find will remain in the control of the BM or ACMW. Once these letters have been sent the Coroner should close their file, as issues relating to valuation, rewards and acquisition are not matters for the Coroner.
40. Title ownership is not a matter to be decided at inquest. If the Coroner concludes an item is treasure, any individual claiming any prior interest and rights will need to make a separate submission to the Secretary of State regarding their claim of ownership.
41. The determinations at a treasure inquest can be challenged in the same way as at a death inquest, i.e. by way of Judicial Review or an application under Section 13 of the Coroners Act 1988 (see the decision in the case of *R. v Wiltshire Coroner, ex p. Chaddock* (1992) 157 J.P. 209).

Complex issues that may arise

42. There will of course be cases where difficulties or contentious issues arise, for example, where ownership of the land on which the find was made is contested. In those circumstances the Coroner will need to use case specific and non-standard communications beyond the scope of the letters appended to this guidance. For instance, in cases of reluctance on the behalf of the finder to deposit objects of potential Treasure with an FLO, it can be useful for the Coroner to write to the finder to direct them to do so.'
43. In a contested case with conflicting evidence, the Coroner may decide to reserve judgment and adjourn the inquest, provide findings in writing and then re-open the inquest to record those findings in open court. A suggestion as to the matters a reserved judgment might cover is attached in Appendix 2.
44. Coroners should note that their powers in Schedule 5 Coroners and Justice Act 2009 do not apply to treasure inquests, as that Act's transitional arrangements mean the Coroners Act 1988 continues to apply to treasure cases⁴. If a Coroner is unable to obtain the information they require, it might be possible to obtain a witness summons from the High Court⁵.
45. If a Coroner becomes aware of cases where persons involved in a treasure inquest have not acted in accordance with the law, for example by providing false evidence regarding where an item was found, failing to report all items found, or finding items on land the landowner had not given them permission to search, the Coroner should consider if the nature of the breach warrants a formal report to the police.

HHJ Alexia Durran

The Chief Coroner

October 2026

⁴ The Coroners and Justice Act 2009 (Commencement No. 15, Consequential and Transitory Provisions) Order 2013

⁵ A summons can be issued by the High Court under the Civil Procedure Rules 34.4 'in aid of an inferior court or of a tribunal' who has no power to issue their own summons.