

Inheritance

TAX

- > **£325k** limit frozen to 2028 currently + £175k residential
- > Covered to **£1m** if passing on property ($£325k + £175k \times 2$)
- > Residence nil rate band tapered by £1 for every £2 over **£2m**
- > All assets included apart from undrawn personal pension fund – better to spend **ISA savings** etc before pension fund
- > Estate eligible for proportion of **RNRB** that is foregone as a result of downsizing or disposal of property before death after 8 July 2015.



For more information
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