

KEY FIGURES

Nil-rate inheritance tax band
£325,000

Additional main residence nil-rate band (RNRB)

Allowance introduced from April 2017 when a residence is passed on death to a direct descendant. For the 2025/26 tax year the allowance is

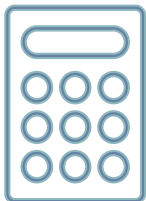
£175,000

Eligibility subject to a maximum estate value of

£2m

40%

inheritance tax payable above this threshold

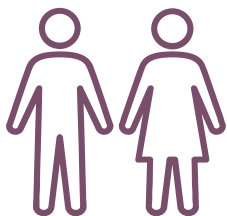


Or **36%** if you leave at least 10% of your assets to charity



OTHER INHERITANCE TAX-FREE GIFTS INCLUDE:

Gifts between UK domicile husband or wife or civil partners.



Small gifts to other recipients up to **£250** each in a tax year.



Total gifts up to **£3,000** in a year (can be carried forward one tax year).



Gifts in consideration of marriage ranging from **£5,000** from each parent to **£1,000** from anyone else.

Arrange a free initial consultation

Visit www.theprivateoffice.com/landing/inheritance-tax

Or call **0333 323 9065**

Please note the Financial Conduct Authority does not regulate Inheritance Tax Planning.

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