

Continuing Professional Development Certificate

The Inheritance Tax Residence Nil Rate Band - traps and opportunities

Date: Tuesday 17 October 2017

Time: 1.15pm - 2.00pm

Speaker: Charles Hutton, Partner and Sarah Wray, Charles Russell Speechlys LLP

In this IIL lecture Charles Hutton and Sarah Wray advised that the IHT Residence Nil Rate Band started to come into effect in April 2017 but that its details are complex, and often action is required to ensure that estates can benefit from it in full.

Charles summarised the workings of the Residence Nil Rate Band. He explained how Wills should be drafted and other actions which should be taken, to ensure that its benefits are maximised.

By the end of this lecture members would have gained an insight into:

- understanding of the workings of the Residence Nil Rate Band;
- how to ensure that the benefits of it are maximized



This lecture or podcast can be included as part of your CPD requirement should you consider it relevant to your professional development needs. It is recommended that you keep any evidence of the CPD activity you have completed and upload copies to the recording tool as the CII may ask to see this if your record is selected for review.