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## Financial and Legal Advice



Tax manager Angela Evans

## Probate and Estate administration and planning – we're here to help

HOW BIG is your garden? Is it too big? When thinking about your estate, you may decide you need to downsize your property. When selling, you may consider there is no capital gains tax to pay as it is your home. If your garden exceeds half a hectare, HMRC may seek to charge tax on the excess. The garden must be required for the reasonable enjoyment

of the dwelling house and is of a suitable size and character. It is important to keep evidence of the garden's use.

Recent cases have shown HMRC aggressively pursuing what they deem to
be excess gardens,
although in the most
recent case they lost.
We can help you and
your family with:
Estate planning;
Executorships;
Capital Gains

and Inheritance tax planning; Retirement planning; Trusts planning and administration. Butler & Co has a local and national reputation for providing excellent advice and first-class service, together with a high level of client care and communication. For advice or a free telephone consultation, contact us on 01962 735544 or email infobutter@butter-co.co.uk