

Probate and estate planning – we are here to help



Tax manager Angela Evans

SINCE April 6, 2017, if your home forms part of your estate, your executors can claim an enhanced nil-rate band in respect of your residence (RNRB).

There is a complex set of rules that determine the amount of relief available, depending on whether there is brought-forward relief from a deceased spouse, the value of your property and whether you have downsized since July 8, 2015.

The main criteria to qualify

for the RNRB:

- You must have owned and lived in the property as your residence

- The property (or estate) must be closely inherited by lineal descendants,

The relief is tapered where the estate is greater than £2 million.

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, please do not hesitate to contact us on 01962 735544 or by email at infobutler@butler-co.co.uk

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