

Wills, Trusts & Probate

Calculating the Residence Nil Band Rate (RNBR)



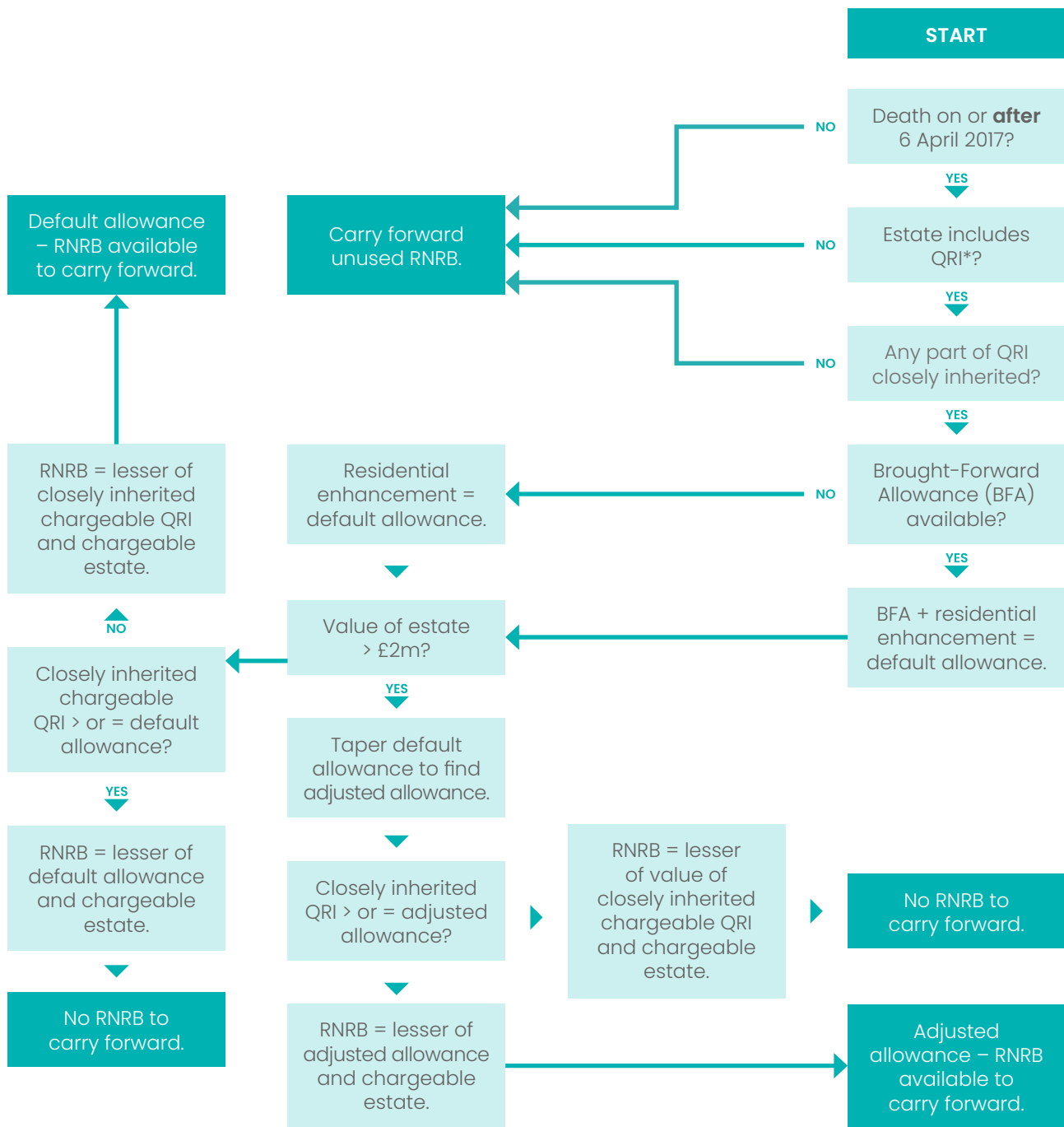
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*A QRI is a residential property interest, which is an interest in a dwelling-house that was a person's residence at a time when the estate included that or any other interest in the property. If the deceased had more than one property falling into this category the personal representatives can make an election.

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