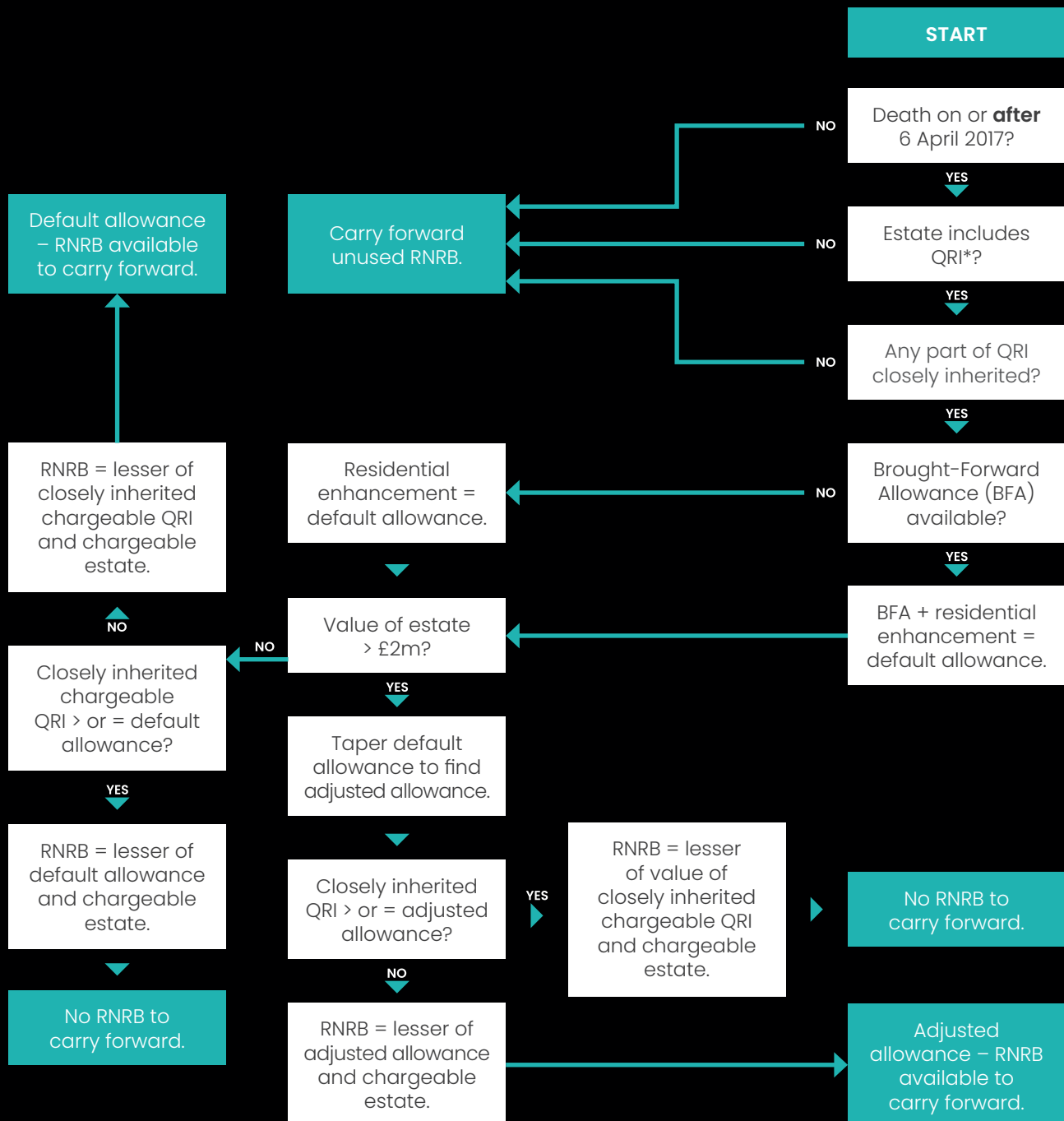




CALCULATING THE RESIDENCE NIL RATE BAND (RNRB)



* 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.

For further information please contact a member of our team:



Gemma Hughes

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Gemma is a Senior Associate and Head of the Private Client Team at Mackrell.Solicitors. Her practice focuses on estate administration, Wills, trust administration and Court of Protection work.



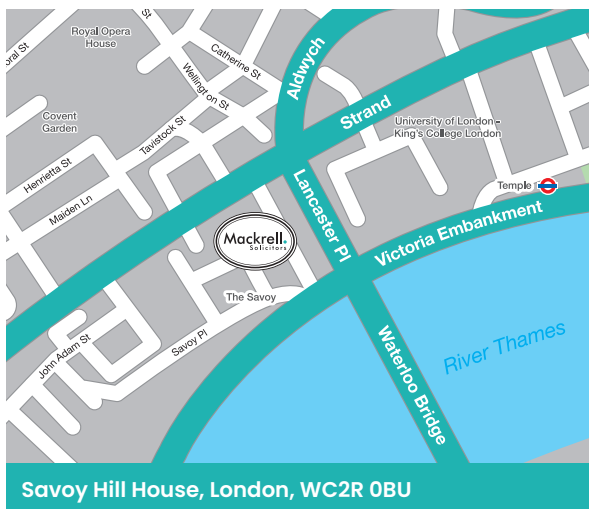
Jeffrey Cohen

Senior Associate | Head of Wealth & Succession Planning Team

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Jeffrey a highly experienced private client lawyer and focuses on all aspects of private client law, wealth management, tax and trust law including estate and inheritance tax planning. Jeffrey also deals with contentious probate and trust issues.

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Although helpful, the brief information included in this document is intended as a guide only and does not constitute legal advice. For more detailed information regarding any of the matters raised in this document tailored to suit your specific circumstances please contact a member of our team. This guide was correct at time of publication and is not a substitute for legal advice.

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