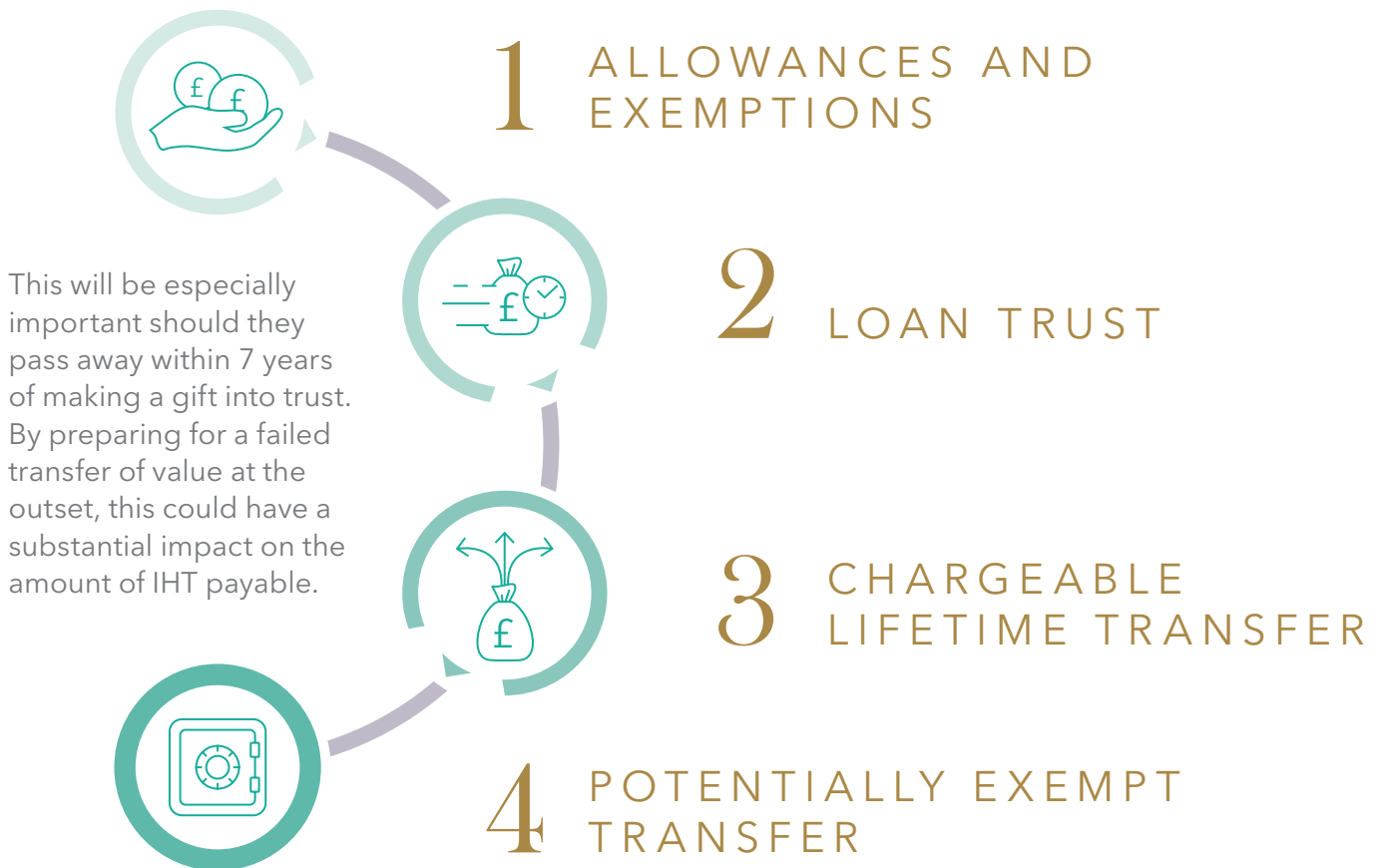


# UK INHERITANCE TAX (IHT) ORDER OF GIFTING

When planning for your client's future, the Inheritance Tax (IHT) consequences of making gifts is a key consideration. More specifically, the order\* in which gifts are made can be an important factor in mitigating the effects of IHT on an estate:



\*The order of gifting shown above assumes that all tax planning options are being conducted sequentially within a short timeframe.



This document should be used in conjunction with our **Order of Gifts - Transfers and the 14 Year Trap Technical Sales Briefing** which can be found on our uTech site at <https://utmostinternational.com/utech/>

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