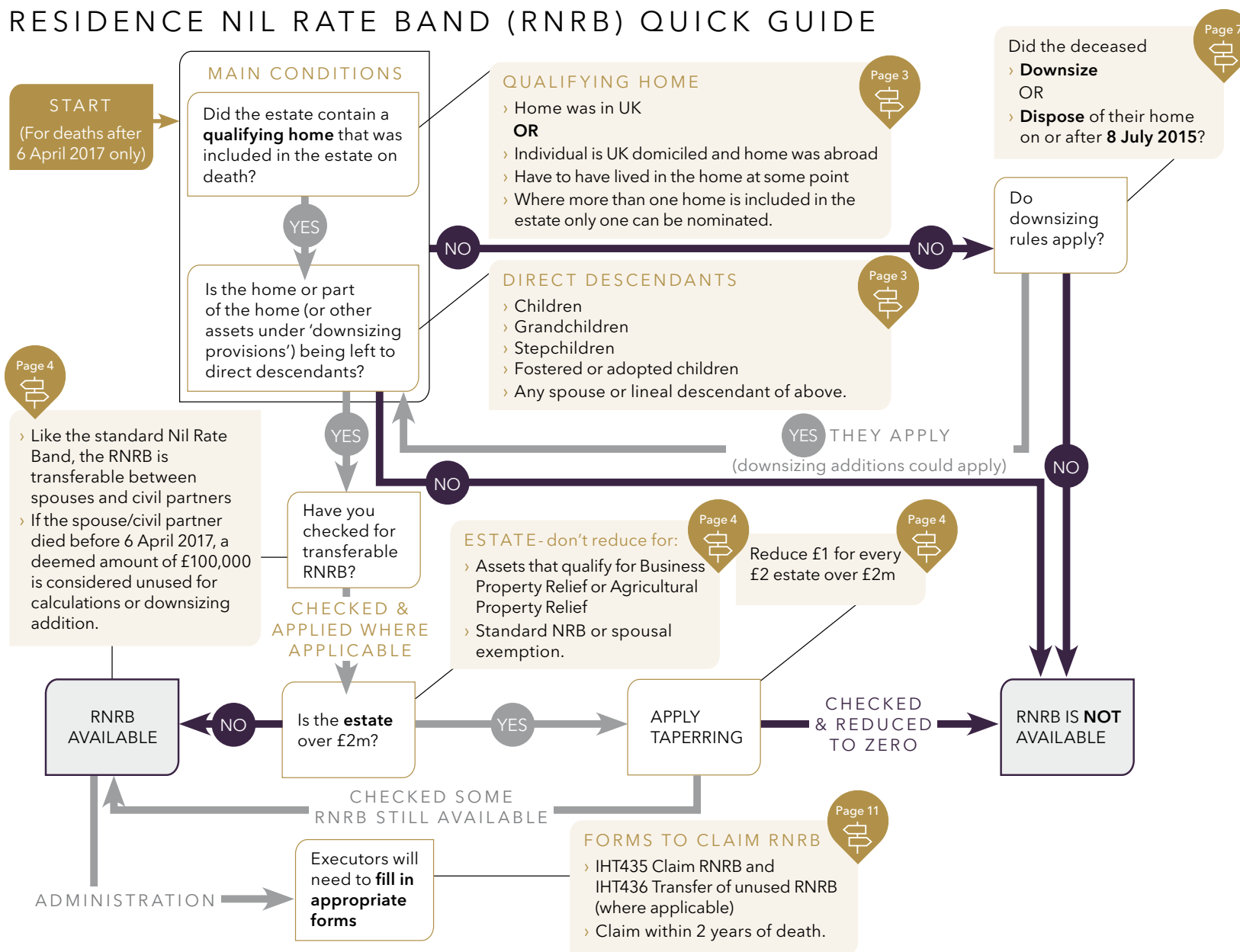


RESIDENCE NIL RATE BAND (RNRB) QUICK GUIDE



Page

These are references to the appropriate page numbers from our technical briefing on RNRB. This briefing provides further details on the sections highlighted here. This technical briefing and more are available from our uTECH site at www.utmostinternational.com/utech/

RNRB RATES

2017/18 = £100,000
2018/19 = £125,000
2019/20 = £150,000
2020/21 = £175,000
2021/22 = £175,000

¹For deaths before 6 April 2017
deemed RNRB is £100,000

A WEALTH *of* DIFFERENCE