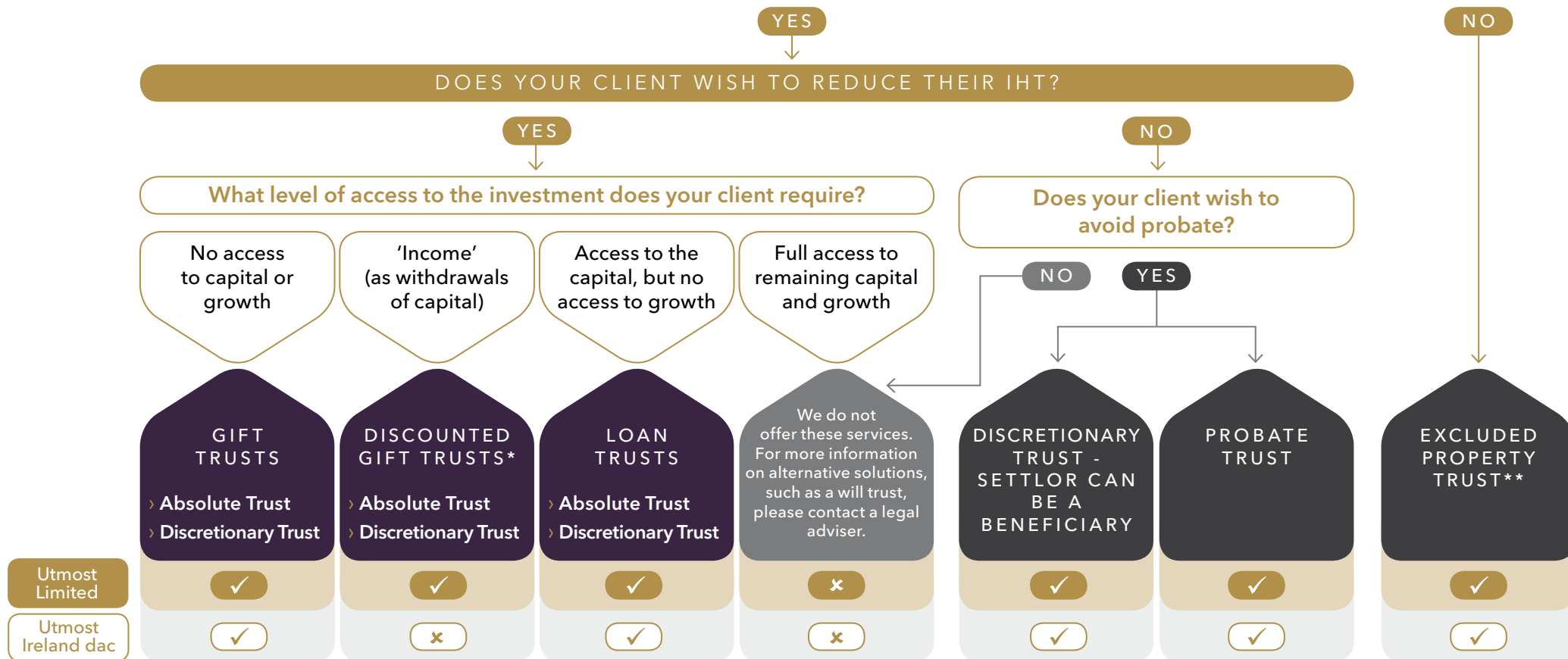


TRUST PROPOSITION TREE

TRUSTS

IS YOUR CLIENT UK DOMICILED?



* Available with Utmost Limited bonds only and allows an existing Capital Redemption Bond to be converted into a Discounted Gift Trust. Discounted Gift Trust is the generic name for these schemes.

**Changes introduced in the Summer Finance Bill 2017 mean that excluded property trusts will no longer be beneficial in sheltering assets from UK IHT where the settlor is non-domicile at the point of settlement but has a UK domicile of origin or was born in the UK.




This information is based on our interpretation of law and taxation practice in the Isle of Man, Ireland and the UK as at 1 September 2017. Tax rules may change and are subject to individual circumstances.

CONTACT US

For more information about the range of products and services we offer including our range of trusts please visit our website www.utmostwealth.com

Alternatively, please contact us on:

 +44 (0)1624 643 345

 customersupport@utmostwealth.com

Please note that emails are not secure as they can be intercepted, so think carefully before sharing personal or confidential information in this way.

Telephone calls may be recorded.

utmost[™]
WEALTH SOLUTIONS

A WEALTH *of* DIFFERENCE

Utmost Wealth Solutions is the trading name used by a number of Utmost companies. Utmost Trustee Solutions is the trading name used by Utmost Trustee Solutions Limited. This item has been issued by: Utmost Limited and Utmost Ireland dac.

The following companies are registered in the Isle of Man: Utmost Limited (No 056473C), Utmost Administration Limited (No 109218C) and Utmost Trustee Solutions Limited (No 106739C), which are regulated or licenced by the Isle of Man Financial Services Authority. Utmost Services Limited (No 059248C) is not regulated. Each of the above companies has its registered office at: Royalty House, Walpole Avenue, Douglas, Isle of Man, IM1 2SL British Isles.

The following companies are registered in Ireland: Utmost Ireland dac, trading as Utmost Wealth Solutions, is regulated by the Central Bank of Ireland. Its registered number is 303257 and it has its registered office at: Ashford House, Tara Street, Dublin 2, D02 VX67, Ireland. Utmost PanEurope dac, trading as Utmost Wealth Solutions, is regulated by the Central Bank of Ireland. Its registration number is 311420 and it has its registered office at: Navan Business Park, Athlumney, Navan, Co. Meath C15 CCW8, Ireland. Its FCA number is 426350. Both companies are authorised by the Financial Conduct Authority in the UK for Conduct of Business Rules.

AWI PR 0014 / 31.08.2018