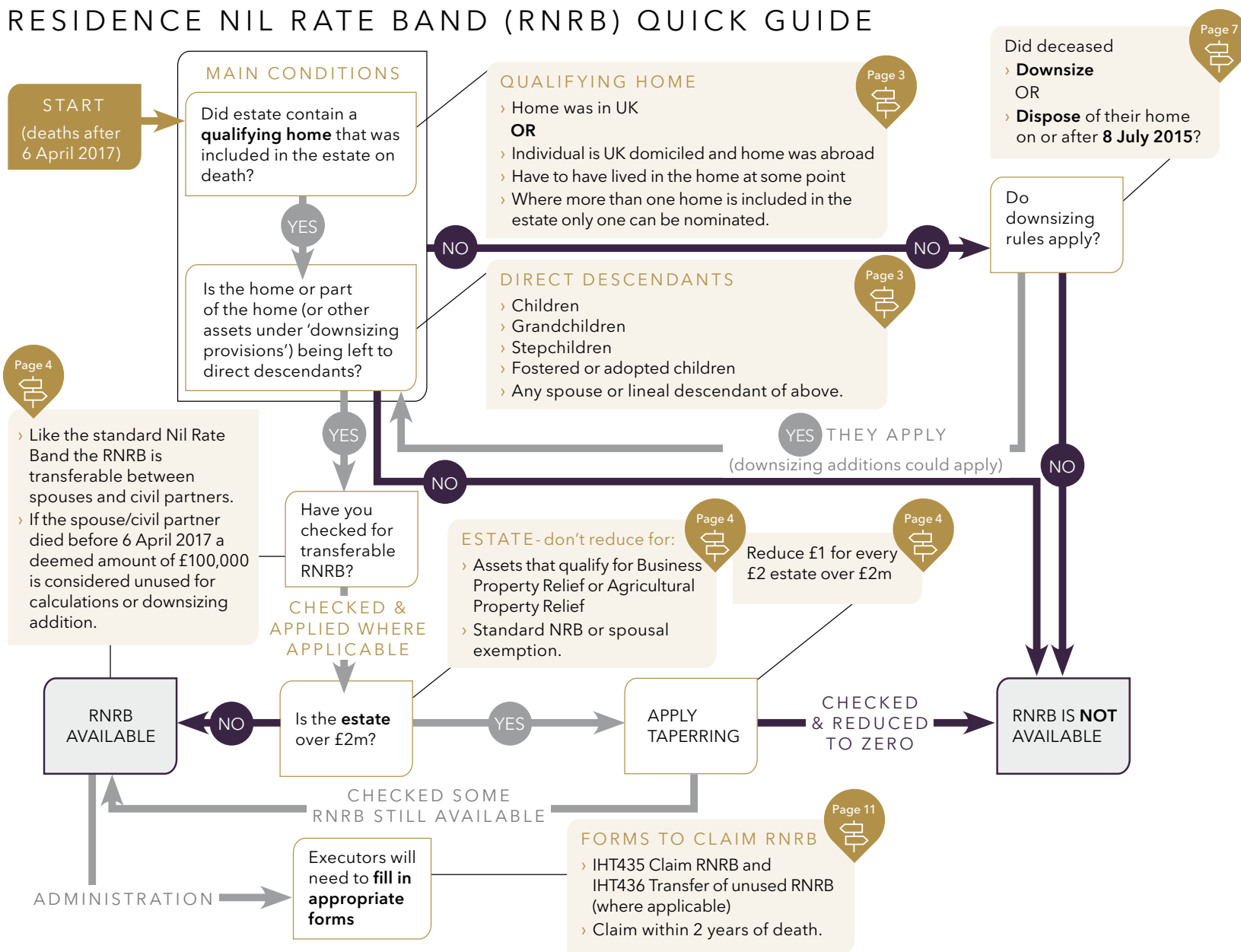


RESIDENCE NIL RATE BAND (RNRB) QUICK GUIDE



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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.utmostwealth.com/utech/

RNRB RATES

2017/18	= £100,000 ¹
2018/19	= £125,000
2019/20	= £150,000
2020/21	= £175,000 ²

¹For deaths before 6 April 2017 deemed RNRB is £100,000
²To increase with CPI from 6 April 2021

A WEALTH *of* DIFFERENCE