

# UK INHERITANCE TAX (IHT)

## ARE YOUR CLIENTS IN THE EXCLUSIVE GROUP? DO YOU HAVE CLIENTS WHOSE ESTATES MAY BE LIABLE TO IHT?

Fewer than  
1 in 25 estates  
are liable  
to IHT

£198,000

The average IHT liability for the tax year 2017/18 was £198,000\*.

24,200

In the tax year 2017/18 there were 24,200 estates liable to IHT.\*



6th April 2021

From 6th April 2021, married couples and those in registered civil partnerships can combine their nil rate bands and residence nil rate bands on the second death to give an IHT-free allowance of up to a combined £1 million.

£5.2 billion

IHT receipts for tax year 2019/20\*.

### Do you have clients that fall within this group?

Our solutions could help mitigate the impact of IHT.

Visit [utmostinternational.com](http://utmostinternational.com) for more details.

\* HMRC Inheritance Tax Statistics 2017/18 and 2019/20.

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