

# 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](https://utmostinternational.com)  
for more details.

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

## A WEALTH *of* DIFFERENCE

[www.utmostinternational.com](https://www.utmostinternational.com)

Calls may be monitored and recorded for training purposes and to avoid misunderstandings.

Utmost International Isle of Man Limited is registered in the Isle of Man under number 24916C. Registered Office: King Edward Bay House, King Edward Road, Onchan, Isle of Man, IM99 1NU, British Isles. Tel: +44 (0)1624 643 345. Licensed by the Isle of Man Financial Services Authority.

Utmost Wealth Solutions is registered in the Isle of Man as a business name of Utmost International Isle of Man Limited.

Utmost PanEurope dac is regulated by the Central Bank of Ireland (No 311420). Its registered office is Navan Business Park, Athlumney, Navan, Co. Meath C15 CCW8, Ireland. Utmost PanEurope dac is a Category A Insurance Permit holder with the Jersey Financial Services Commission.

Utmost Wealth Solutions is registered in Ireland as a business name of Utmost PanEurope dac.

UWS PR 0168 | 11/22

**utmost**<sup>™</sup>  
WEALTH SOLUTIONS