countrywide
South East LLP

Absolute Deed of Variation vs Deed of Variation into Trust

Nan leaves money to Mum

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Mum doesn't need so creates Deed of Variation

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Daughter receives funds direct from Deed of Variation

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Full value received is in Daughter's estate for Inheritance Tax

Nan leaves money to Mum

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Mum doesn't need so Deed of Variation into a Family Trust

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Trust receives funds as Daughter is a Beneficiary

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Daughter receives funds from the Trust, with a Loan Note

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As received via Trust, zero funds are in Daughter's estate for Inheritance Tax

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