



Benefit or Bother

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Article by Charles Ovenden and Melissa Solly, Associate and Senior Tax and Trust Manager respectively in the Private Client department at Payne Hicks Beach in which they review the inheritance tax gifts with reservation of benefit rules and consider whether the coronavirus outbreak might result in their unexpected application, first published by Taxation online on 1 October 2020 respectively and reproduced with kind permission.

<https://www.taxation.co.uk/articles/gifts-with-reservation-of-benefit>

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Click below to read Charles and Melissa's article in Taxation