



### **Beware the lifetime gifting traps**

02 May 2014

While there are ways to exploit IHT rules, HMRC has laid traps, Frederick Bjørn, partner in the Private Client department, takes a look in his article, first published online at Professional Adviser on 1 May 2014.

[Click here to read Frederick's article "Beware the lifetime gifting traps".](#)

**1 May 2014**

---

In the event that you do not have a usual private client advisor at Payne Hicks Beach please contact the author Frederick Bjørn ([fbjorn@phb.co.uk](mailto:fbjorn@phb.co.uk)).

---

**10 New Square, Lincoln's Inn, London WC2A 3QG**

DX 40 London/Chancery Lane

Tel: 020 7465 4300 Fax: 020 7465 4400 [www.phb.co.uk](http://www.phb.co.uk)

This publication is not intended to provide a comprehensive statement of the law and does not constitute legal advice and should not be considered as such. It is intended to highlight some issues current at the date of its preparation. Specific advice should always be taken in order to take account of individual circumstances and no person reading this article is regarded as a client of this firm in respect of any of its contents.

The firm is authorised and regulated by the Solicitors Regulation Authority: SRA Number 00059098

© 2014 Payne Hicks Beach