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might sap the beneficiaries' incentive to work. Or it could do the opposite, by facilitating entrepreneurship among those whose ambition to start a business had been stymied by a lack of cash. Recent evidence suggests inheritance-related work disincentives can be strongâ€"unexpected inheritances can matter a lot for early retirement, for example. But where inheritances facilitate self ...

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of an unexpected death, and making provisions for your beneficiaries to claim the RNRB where necessary. How can RPJ's Private Client Team help? By appointing a member of RPJ's specialist Private Client team to assess your circumstances and assist you with Inheritance

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exempt from Inheritance Tax where the sole beneficiaries are either a spouse or a registered charity. Applying for Confirmation The executor(s) of the estate must complete an inventory form showing the details of the deceased's assets and debts and submit it to the Sheriff Court to get Confirmation which formally appoints the executors and gives them the legal right to receive and administer ...

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