



WAY Investment Services

The WAY Group Newsletter for Financial Advisers | October 2009

Summary of availability of hold over relief for WAY Inheritor Plans...

The availability of hold over relief is summarised in the following table:

Trust settlement date → Transfer ↓	On or before 21 st March 2006	On or after 22 nd March 2006
Initial from settlor to trustees	Hold over NOT available	Hold over NOT available
Reversion from trustees to settlor		Hold over NOT available
Trustees to beneficiary on or before 5 th April 2008		Hold over IS available if settlor is deceased
Trustees to beneficiary on or after 6 th April 2008		Hold over IS available

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