



**Merlin  
MS Centre**

UK Charity Reg No: 1093691

## Inheritance Tax

Merlin MS Centre is a UK registered charity and gifts in Wills to charities can be tax efficient and good Inheritance Tax planning.

If your estate is going to attract Inheritance Tax (your beneficiaries will only have to pay Inheritance Tax if your estate is over a certain value, currently the rate of Inheritance Tax is 40% of your estate threshold), any gift left to Merlin MS Centre can be deducted from your estate before Inheritance Tax is calculated.

Also, since April 2012, if you leave more than 10% of your estate to a charity, such as Merlin MS Centre, your taxable estate may qualify to be taxed at a lower rate of 36% (rather than 40%).

If you have any questions or would like advice about Inheritance Tax, please contact your solicitor.