This chapter is concerned with the arrangements which people can make to choose who will benefit from their property after their death. It has been said that only two things are certain in life: death and taxes. The two are linked in another way, because death is an occasion on which the state levies taxes, primarily through inheritance tax. The tax treatment of inheritance arrangements is important and has considerable influence on the way in which people arrange their affairs. Moreover, the Law Commission has consulted on some wide ranging changes to the rules governing wills, on the basis that law needs to be updated to improve clarity, bring it up to date, and make it workable. Hence this chapter makes references to their proposals for reform.
14. Wills and inheritance

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