

During the tax year 2021-22, Mildred made four cash gifts to her grandchildren.

For each of the gifts listed below, click in the box to indicate whether the gift will be exempt or not exempt from inheritance tax under the small gifts exemption.

£400 to Alfred	Exempt	Not exempt
£140 to Minnie	Exempt	Not exempt
A further £280 to Minnie	Exempt	Not exempt
£175 to Winifred	Exempt	Not exempt