

Equity release

ER1: 2017–18 edition

Web update 5: 14 February 2018

Please note the following update to your copy of the ER1 **2017–18** study text:

Dividend allowance

Finance (No. 2) Act 2017 reinstated that the dividend allowance will be reduced from £5,000 to £2,000 from the tax year 2018/19. It remains at £5,000 for 2017/18.

This change affects the following section:

- Chapter 7, section A1A, page 7/4