- **51**. If Alice were to die now, how much Inheritance Tax, if any, would be due on her estate if her daughter is the sole beneficiary?
 - A. Nil.
 - **B.** £2,000
 - **C.** £14,000
 - **D.** £144,000

Key option: A Learning outcome: 11.1

- **52**. If Alice moved to the bungalow, how much Stamp Duty Land Tax would she have to pay, assuming she owns no other property?
 - **A.** £2,780
 - **B.** £3,900
 - **C.** £7,650
 - **D.** £8,340

Key option: B Learning outcome: 11.1