Personal tax and trust planning

AF1: 2026–27 edition

Web update 1: 02 September 2026

Please note the following update (amendment in **bold**) to your copy of the **AF1** case study workbook.

Part 1, section P1A, page 48

Please amend this sentence (in the paragraph beginning ‘A lifetime election…’) to read as follows:

However, it will cease to apply if the electing spouse or civil partner is resident outside of the UK for more than **ten** consecutive tax years **(this period was four consecutive tax years until 5 April 2025)**.