


The proposed reform will however go wider than the Law Commission recommendations. Lord Lester is also keen to deal with the injustice currently suffered by, usually elderly siblings, who live together and who are forced to sell their home on the death of the first to meet their liability to inheritance tax. We are therefore considering a proposal that would allow such people to defer payment of inheritance tax until the death of the survivor. In the meantime, the tax would be secured against the home as a charge. In this way the terrible injustice of an elderly person being forced to sell their home could be remedied at no cost to the treasury.

We will be consulting on the proposals. A consultation paper will be published in September and sent to interest groups. It will also be available on the Resolution web site at www.resolution.org.uk. I would encourage anyone with an interest in this area of law to respond.

Due to the urgency of reform the consultation period will be short – only six weeks. Once we have collated and considered responses a bill will be drafted and the plan is that it will have its first reading in December.

We will also be conducting a media campaign and doing what we can to convince members of both houses of parliament that reform is urgently needed. You will therefore

be hearing more from us on this. We will not allow the government to kick this issue into the long grass. 

David Allison is partner at Family Law in Partnership, in London and chair of the Resolution cohabitation working group.

Key points

- Rates of cohabitation are on the increase.
- Reform of the law to protect cohabitants cannot wait.
- Reform will not undermine marriage and will create public savings.
- The government is failing to act.
- Resolution and the Odysseus Trust are working together on a private member's bill to be introduced in the House of Lords later this year by Lord Lester of Herne Hill QC.