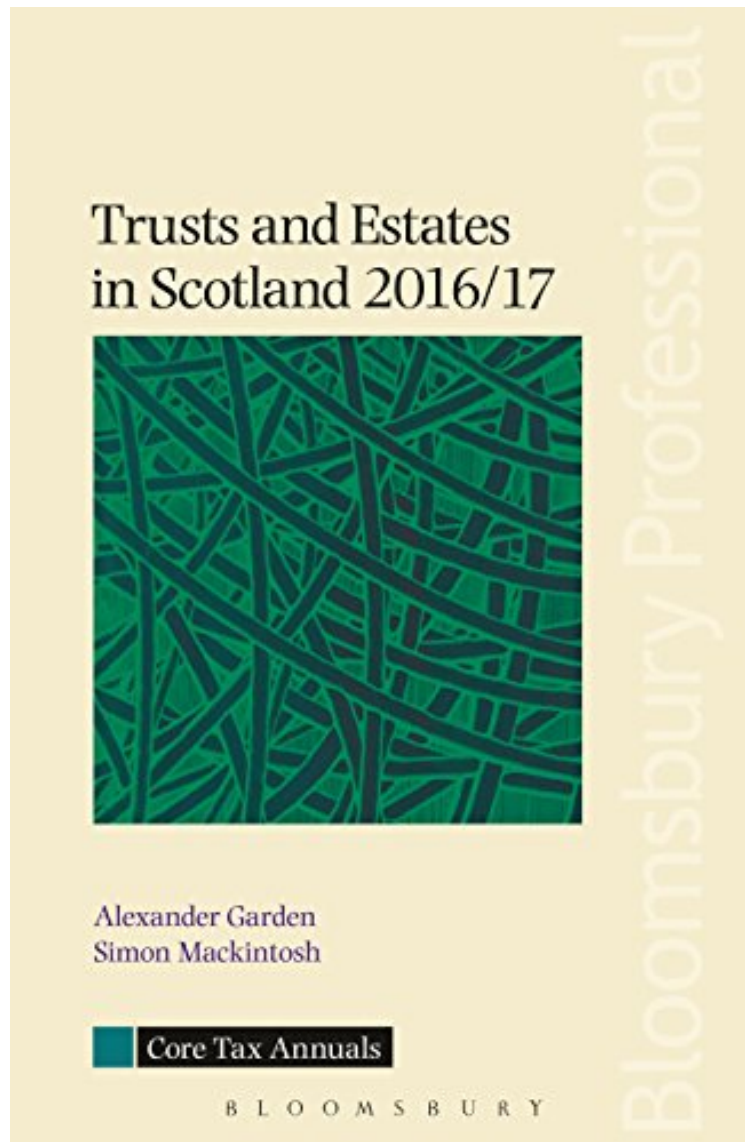


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## Trusts and Estates in Scotland 2016/17 (Core Tax Annuals)

*Alexander Garden, Simon Mackintosh*

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**Alexander Garden, Simon Mackintosh : Trusts and Estates in Scotland 2016/17 (Core Tax Annuals)** before purchasing it in order to gage whether or not it would be worth my time, and all praised Trusts and Estates in Scotland 2016/17 (Core Tax Annuals):

Practical and accessible, this annual guide will prove indispensable when starting, running or ending a trust, or dealing

with a deceased estate, whilst ensuring you are complying with the law. *Trusts and Estates in Scotland* guides you through the complexities of Scotland's unique trust and estate regime. Worked examples, tax tables and practical commentaries help to illustrate the latest legislation and the key points of practice. The reader will not only fully understand current tax law, but be comfortable applying it to their clients' trusts and estates. Covers: Introduction; Background; Starting a trust; Running a trust: income tax; Running a trust: capital gains tax; Running a trust: inheritance tax; Running a trust: stamp duties; Charitable trusts; Ending a trust; Deceased estates: introduction; Deceased estates: Practical IHT considerations; Deceased estates: income tax and CGT; Deceased estates: post-death rearrangements; Deceased estates: stamp duties.

**About the Author** Alexander Garden is a Partner at Turcan Connell and specialises in issues concerning succession, trusts, taxation and asset protection, as well as charity law. He is Accredited as a Specialist by The Law Society of Scotland in both Trust Law and Private Client Tax. Simon Mackintosh is a Partner at Turcan Connell and specialises in tax and estate planning for private clients, and in charity law. He is Accredited as a Specialist by The Law Society of Scotland in both Trust Law and Charity Law.