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Trusts and Tax Planning

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1979-06Original language:EnglishPDF # 1 #File Name: 0851203795272 pages | File size: 78.Mb

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A practical guide which examines the different types of trusts and analyzes their position with regard to the relevant taxes. Illustrated by "key clause" precedents, it describes the various tax planning opportunities which the different trusts can offer and explains the tax legislation.