

Trusts and Estates 2012/13



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Core Tax Annuals

Book Core Tax Annual Estates Annuals

Iris Wünschmann-Lyall,Chris Erwood



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2013/14 Alexander Garden, Simon Mackintosh, 2013-10-31 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. Contents includes 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

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