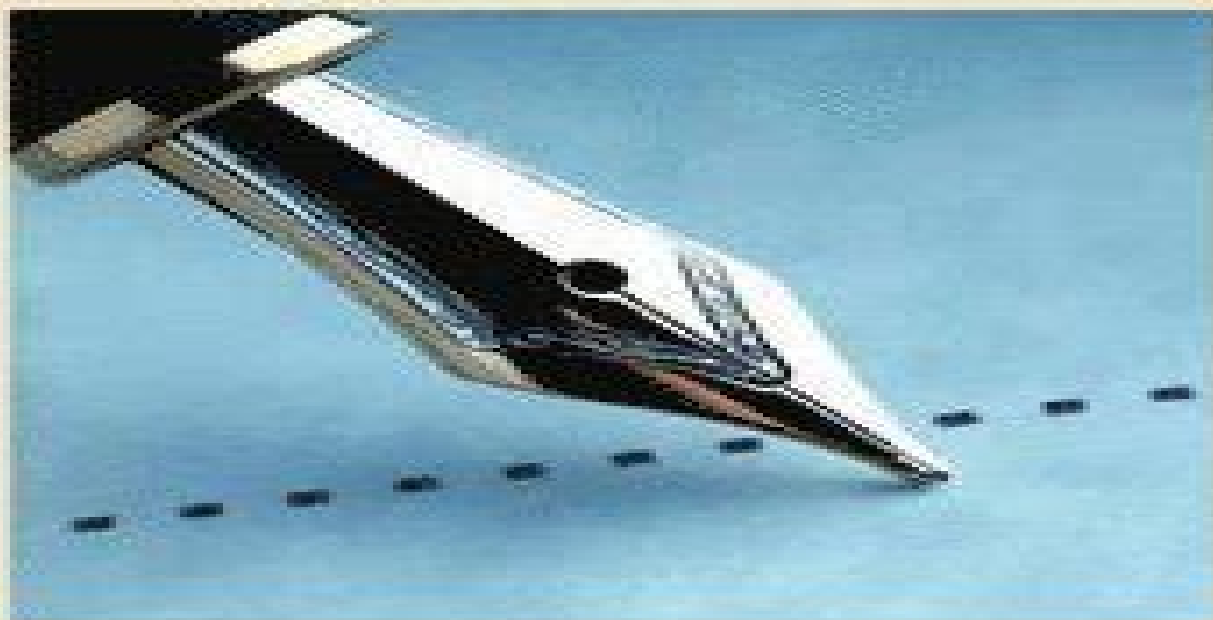


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Wealth Management Planning Malcolm James Finney, 2010-04-01 Wealth Management Planning addresses the major UK tax issues affecting wealth management planning for both the UK domiciled and non UK domiciled individual. It explains with numerous worked practical examples the principles underpinning the three main taxes: income tax, capital gains tax and inheritance tax. It is aimed at those involved in providing advice in the field of wealth management planning including solicitors, accountants, financial planners, private bankers, trustees, students of tax and law and the layman seeking in depth knowledge. The recent Finance Acts 2006 and 2008 in particular have modified significantly the tax rules in key areas applicable to wealth management planning. These new tax rules are all addressed in detail in this book and include the pre and post Finance Act 2006 inheritance tax treatment of trusts, the new post Finance Act 2008 residence rules and the new Finance Act 2008 rules applicable to non domiciled individuals and the tax treatment of off shore trusts. In view of the increasingly international nature of wealth management planning, the book attempts to place the UK tax rules in an international context, addressing such issues as the role of wills in the international arena, the implications of the EU, the suitability of off shore financial centres and the role and use of double taxation agreements. Appendices bring together useful material produced by HMRC and a detailed bibliography for the interested reader is also included. This book gives comprehensive coverage to the complicated subject of taxation for Financial Planners. It will be very valuable to all those Financial Planners who wish to extend their learning and reference and desire to meet the needs of clients. NICK CANN CHIEF EXECUTIVE OF THE INSTITUTE OF FINANCIAL PLANNING. In this book Malcolm Finney presents a comprehensive summary of the UK tax rules in straightforward language and with many practical examples. It is a notable achievement to put incomprehensible tax legislation into such readily understandable terms; anyone advising on wealth management will find this to be an invaluable guide to the subject. MALCOLM GUNN CONSULTANT, SQUIRE SANDERS DEMPSEY. The author demonstrates considerable skill in explaining complicated tax rules in a manner that makes them easy to assimilate and understand. The book contains Chapter summaries, useful Appendices and numerous worked examples which provide a very clear, helpful explanation of some difficult tax rules. The book's contents cover wide areas of the tax system and yet provide sufficient technical depth to be a valuable point of reference for those involved in wealth management and financial planning. MARK McLAUGHLIN MARK McLAUGHLIN ASSOCIATES MANAGING EDITOR OF TAXATIONWEB. A valuable new text explaining the tax treatment applicable to financial planning products and strategies for UK domiciled persons, UK resident or expats and non domiciled UK residents. This book will be of interest to a wide readership ranging from students of law and tax, the interested layman seeking in depth knowledge and professionals including solicitors, accountants, financial planners, private bankers and trustees. Malcolm is to be commended on distilling a vast amount of detailed material into a logical and well ordered framework. ANDREW PENNEY MANAGING DIRECTOR ROTHSCHILD TRUST CORPORATION LTD. Malcolm

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