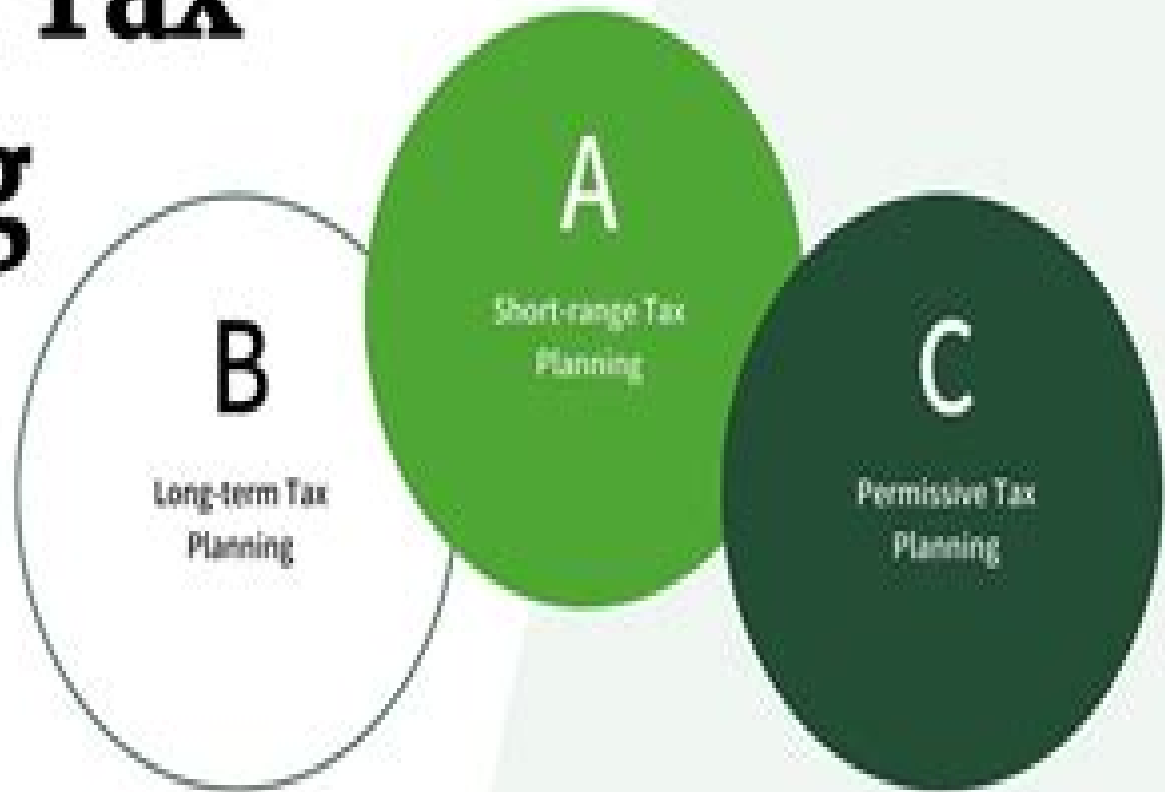


Types of Tax Planning



Sumption And Lawtons Tax And Tax Planning

Anthony Sumption



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The British Library General Catalogue of Printed Books 1976 to 1982 British Library,1983 **National Union Catalog** ,1980 Includes entries for maps and atlases The Solicitors' Journal ,1981 The British National Bibliography Arthur James Wells,1979 **Migration: United Kingdom** P. Kiers,2013-06-29 The law and practice in this work is that at 10th anuary 1978 To complete this work in Autumn 1977 as originally intended was impossible Principally this has been due to the changes in the Finance Act 1977 the various mini budgets and the exchange control changes many of which are relevant to the subject matter of this work Gratitude is expressed to the publishers for their patience The Revenue has just revised its useful practice notes IR 25 1977 dealing with the taxation of foreign earnings The new IR 25 1977 modifies only slightly the IR 25 in Appen dix4 It will be appreciated that in this work it is impossible to provide for exhaustive treatment of all the taxes Complexity in some places has been set aside for simplicity and clarity Any such selectivity consisting of various emphases and omissions rests solely on fallible judgment It is hoped that some light nevertheless is cast on the basic facets relevant to migrants Too often these facets are not dealt with appropriately dealt with separately without any co ordination or submerged in a plethora of exotic detail of interest to academics and theoreticians only Further reading is suggested in the Bibliography Many thanks for assistance constructive suggestions and encouragement are due in no particular order to Dr J Barry Bracewell Milnes of Erasmus University Rotterdam Dr Nico Nobel of Nobel Van WierstBV Dr Albert Radler Edode V ries of Gray s Inn and eremy Lamb of Comprehensive Financial Services Subject Catalog Library of Congress,

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