

This essential guide to inheritance tax provides a clearly structured analysis of the major tax provisions together with the tips and planning techniques you will need to apply them successfully. This is the only text to take full account of the peculiarities of Inheritance Tax in a Scottish context. Inheritance Tax in Scotland 2016/17 focuses on the day-to-day issues tax advisers frequently encounter in practice. Packed full of useful features including worked examples, diagrams, and common-sense know-how, tax advisers using this essential book will be directed to explanations and answers to key inheritance tax questions and scenarios. Fully updated to the Finance Act 2016

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