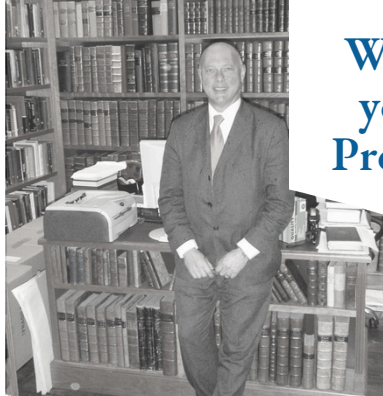




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Headed up by Matthew Regnard and his three subscription specialists, they would be happy to answer any queries so please do get in touch if you would like a quote or to set up a trial.

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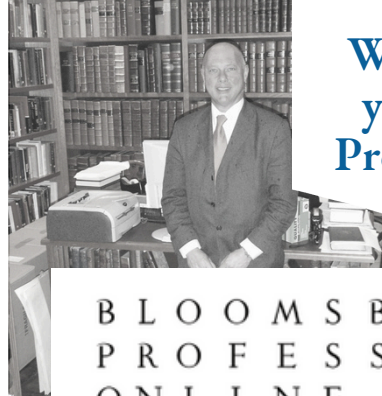
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Norfolk and Montagu on the Taxation of Interest and Debt Finance

This important product provides subscribers with an authoritative, and pragmatic guide to the taxation treatment of interest and debt finance for both individuals and companies.

Continually reviewed to ensure that the content is accessible and up to date, the text offers unprecedented broad and deep integrated coverage of both the law and accounting practice and as they stand today and have stood in previous years.

Format: Online

Updated: Four times a year
£2215 single user

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The expert advice within this product provides invaluable guidance for practitioners in a wide range of day-to-day scenarios, such as:

- Determining whether interest has a UK source or whether a compensation payment could be subject to withholding tax
- Advising a private client from an income tax, CGT or IHT perspective in relation to a borrowing or debt investment
- Determining whether a financing arrangement is disclosable under DOTAS or DAC 6
- Identifying reporting obligations under FATCA or the CRS
- Planning how to raise funds for a particular project or business; and/or restructuring the borrowings of a company or a group of companies

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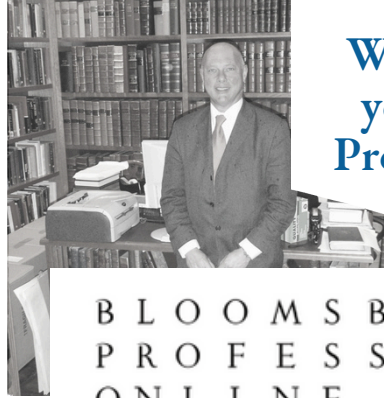
The wide range of topics covered in this text include:

- What constitutes interest
- Whether interest is yearly and payable subject to withholding
- Reporting obligations under FATCA and the CRS
- Income tax, capital gains tax and corporation treatment of financing arrangements
- IFRS GAAP and UK GAAP relevant to the corporation tax treatment of financing arrangements

The screenshot shows the online content page for 'Norfolk and Montagu on the Taxation of Interest and Debt Finance'. It includes a search bar, a table of contents, and a list of key topics covered. The table of contents lists sections from the Preface to Chapter 7, including 'What constitutes interest', 'Whether interest is yearly and payable subject to withholding', 'Reporting obligations under FATCA and the CRS', 'Income tax, capital gains tax and corporation treatment of financing arrangements', and 'IFRS GAAP and UK GAAP relevant to the corporation tax treatment of financing arrangements'. The key topics covered section lists: what constitutes interest; whether interest is yearly and payable subject to withholding; reporting obligations under FATCA and the CRS; income tax, capital gains tax and corporation treatment of financing arrangements (including Sharia arrangements); IFRS GAAP and UK GAAP relevant to the corporation tax treatment of financing arrangements; the taxation of employment-related and close company loans (including the disgorged remuneration rules and the April 2019 loan charge); P2P lending; stamp tax, IHT, CGT and VAT treatment of interest and loans; and interest on underpaid and overpaid tax.



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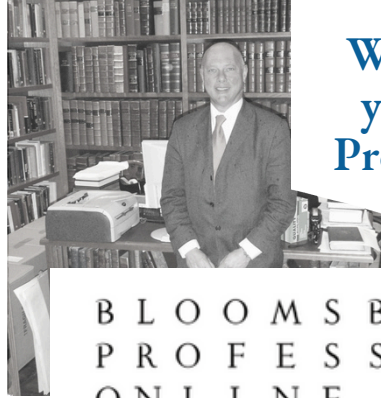
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David Mambro, Simon Brilliant, Richard Hayes, Guy Watkins, Mark West, Simon Williams, and David Willink

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Publication Date: July 2022
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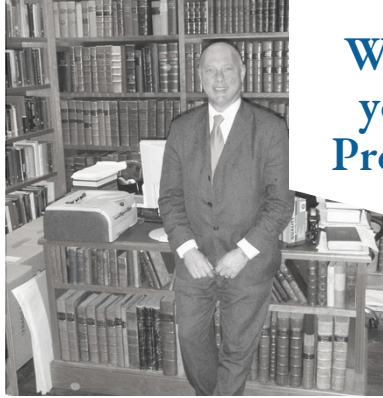
Law of Limitation
There is scarcely any field of law or any remedy which is not subject to some form of limitation period in respect of either the bringing of a claim or the enforcement of a right. An appreciation of the nature of limitation rules and their application is, therefore, of everyday significance to most legal practitioners and essential to all practices. Limitation provisions are part of the substantive law of England and Wales and necessarily affect the rights of those seeking legal advice.

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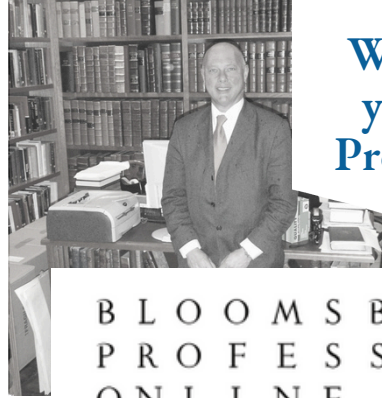
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The areas of international tax law covered include the following:

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- Taxation of cross border services.
- The principles governing employees working temporarily abroad.
- The Automatic Exchange of Information rules.

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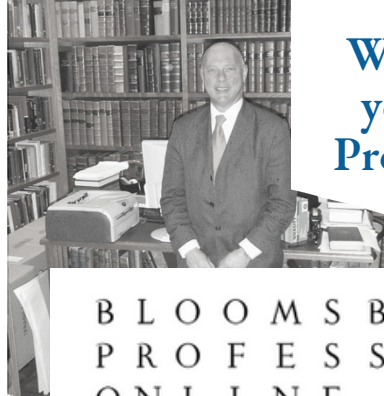
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- International Tax and Investment Service
- International Succession Laws
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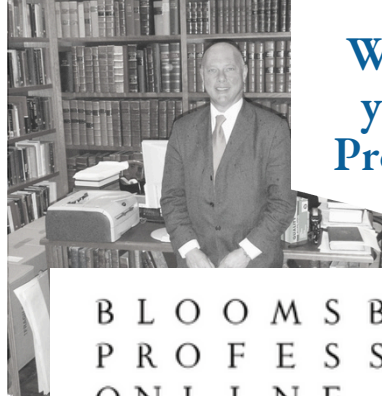
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Authors: Geoffrey Shindler OBE and Julie Bell
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Publication Date: June 2022
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Updates are provided by Geoffrey Shindler OBE, a consultant with DWF LLP Solicitors, and Julie Bell, from Southern Solicitors.

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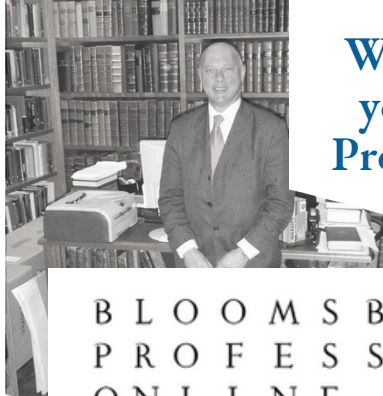
Up to date to Issue 43, June 2022

Julie Bell

Julie is a solicitor specialising in private client work. She is a consultant solicitor at Reed Roper and Reed Solicitors in Manchester, advising on all areas of private client with particular emphasis on trusts and assisting high net-worth individuals. She acts as deputy attorney, executor and trustee for clients. Julie writes Trust Drafting and Precedents for Bloomsbury tutors for STEP and writes and lectures extensively on various aspects of private client law. Julie is also a member of the STEP Manchester committee.



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David Way and Mark Bridges

ISBN: 9781645928421
Publication Date: July 2022
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International Succession Laws

Practical and accessible, *International Succession Laws* deals with: fixed rights of inheritance; recognition of trusts; treatment of lifetime gifts; recognition of foreign wills; and recognition of foreign taxes. As more countries are added with every update, this looseleaf has become the primary source of information for anyone encountering deals or situations featuring foreign succession laws. Each country's entry contains information on their particular fixed rights of inheritance, formalities and tax issues, as well as issues and matters of succession law pertaining to that particular country.

Issue 75, July 2022

Contents

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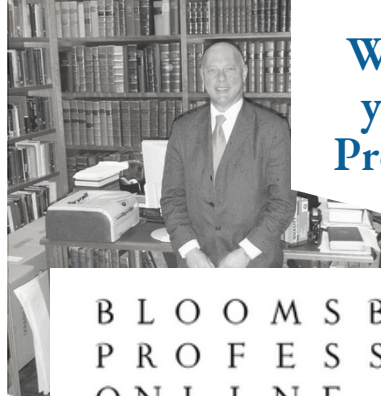
Preface

List of contributors

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- + B4: Bermuda
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- + C4: Cayman Islands
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- + D3: Denmark
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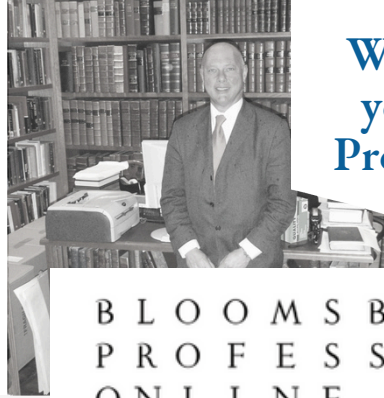
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The screenshot shows the Bloomsbury Professional Online interface. At the top, there is a search bar and navigation links for 'All Content', 'Commentary', 'Legislation', and 'News'. The main content area displays the title 'Planning and Administration of Offshore and Onshore Trusts' by Anthony Travers, Joseph Field, Simon Jennings, Edward Buckland, and Hannah Southon. It includes the ISBN (9781845928353), publication date (August 2022), and copyright information (© 2022 Bloomsbury Professional). A 'BUY BOOK IN PRINT' button is visible. On the left, there is a 'Contents' sidebar with links to 'List of Contributors', 'A. Preliminary Considerations', 'B. Onshore Jurisdictions', 'C. Conflict of Laws', 'D. Practical Offshore Administration', 'E. Offshore Jurisdictions', 'Table of Cases', and 'Index'. Below the title, there is a red book icon and a brief description of the service, followed by the text 'Up to date to Issue 80, August 2022'.



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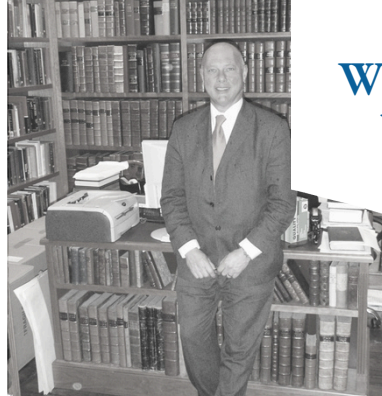
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