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# Post-death Rearrangements: Practice and Precedents (Practical Tax Planning)

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1992-11-09Original language:EnglishPDF # 1 #File Name: 0851219268160 pages | File size: 63.Mb

**Peter White : Post-death Rearrangements: Practice and Precedents (Practical Tax Planning)** before purchasing it in order to gage whether or not it would be worth my time, and all praised Post-death Rearrangements: Practice and Precedents (Practical Tax Planning):

The fourth edition of this book on post mortem rearrangements has not only been brought up-to-date and increased in size, but also has undergone a change in title to reflect more accurately what it is about. Previously known as "Post-Death Rearrangements of Wills and Intestacies" it is now called "Post-Death Rearrangements : Practice and Precedents", and has eight chapters compared with five in the third edition, and 13 precedents compared with seven. Completely updated, it includes the effects of the Finance Act 1989 and Finance Act (No.2) 1992. It has 13 precedents covering the instruments most likely to be needed in effecting post-death rearrangements and includes the inheritance tax cases of *Lake v Lake* and *Matthews v Martin* on rectification, and *Fitzwilliam v IRC* and *Hatton v IRC* on avoidance. It also includes the capital gains tax case of *Marshall v Kerr* examining the scope of the legislation for capital gains tax saving on written variations and disclaimers.