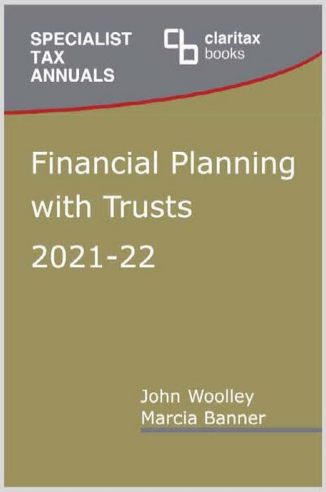
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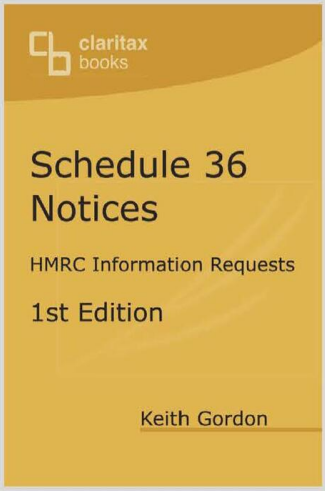


This popular title, now in its tenth edition, explains and illustrates the effective use of different trusts to meet financial and tax planning objectives. It includes income tax, CGT and IHT planning, with the whole text rooted firmly in the relevant legislation and case law. This 2021-22 edition includes full analysis of the Supreme Court decision in the *Staveley* case.

"Succeeds in explaining complex subjects in a clear and concise way."

Taxation

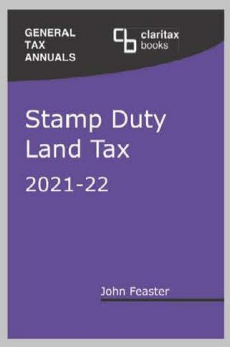
John Woolley LLB, barrister, FCII, CTA (Fellow), TEP is now a director of Wooltech Ltd. **Marcia Banner** is a Senior Tax and Trust Consultant at Technical Connection Ltd.

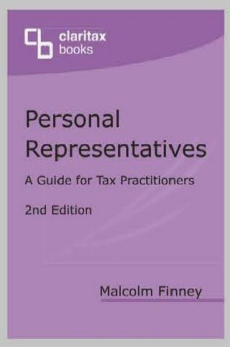


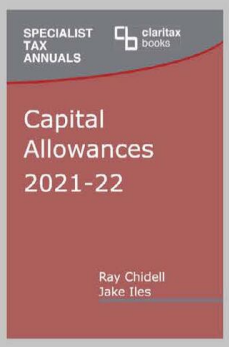
HMRC have powers, under Schedule 36 to FA 2008, to obtain information and documents from taxpayers and certain third parties. Those powers were extended by FA 2021, allowing HMRC to seek details from financial institutions (e.g. of a particular taxpayer's credit card transactions).

All of these powers are subject to statutory constraints, and this book clearly explains both the extent of the HMRC powers and the associated safeguards, based on statutory provisions and numerous case law precedents.

Keith M Gordon MA (Oxon), FCA, CTA (Fellow), Barrister is a member of Temple Tax Chambers in London.







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