

Residence, Domicile and UK Taxation

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Residence Domicile And Uk Taxation Ninth Edition

Marco Casella



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International Bar Journal ,1977 **Bowker's Law Books and Serials in Print** ,1998 **The Accountant** ,1978
Paperbound Books in Print ,1992 Booth and Schwarz: Residence, Domicile and UK Taxation Jonathan Schwarz,2018-04-26 For nearly 30 years this work has provided authoritative in depth guidance on the law of residence including most recently the Statutory Residence Test Since the previous 19th Edition the proposed changes to domicile and deemed domicile legislation due to be enacted in April 2017 were omitted from the first Finance Bill of 2017 but then re introduced and backdated in the Finance 2017 19 Bill published in September 2017 This edition provides detailed analysis of this legislation with regard to the deemed domicile rules changes to remittance basis and overseas companies with UK residential property which now come under scope of IHT It also includes further amendments to deemed domicile for capital gains tax and income tax in line with the Finance 2017 19 Bill and reflects further changes as a result of the Finance Act 2018 Commentary on important new case law is included such as Development Securities NO 9 Ltd Ors v Revenue and Customs 2017 UKFTT 565 TC 14 July 2017 regarding central management and control Henderson Ors v Revenue and Customs 2017 UKFTT 556 TC 18 July 2017 regarding domicile Mackay v HMRC 2017 TC 05903 regarding ordinary residence Gulliver v HMRC 2017 UKFTT 0222 TC regarding domicile disputes procedural issues Trustees of the P Panayi Accumulation Maintenance Settlements v Commissioners for Her Majesty s Revenue and Customs Case C 646 15 regarding change of trust residence and EU law *Bulletin for International Fiscal Documentation* International Bureau of Fiscal Documentation,1990
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Domicile, Residence and UK Taxation Rano Channan,1993 **Individual Tax Residence** Setu Kamal,2011 This book examines the law relating to individual tax residence It summarises the rules in statute and common law including the topical recent high profile cases It includes commentary and analysis of this important topic and questions commonly held views as to what steps need to be taken to achieve non residence *The Statutory Residence Test for Individuals* Malcolm Finney,2015-09-30

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