

# Press Release

NEW EDITION

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## Ray & McLaughlin's Practical Inheritance Tax Planning Seventh Edition

Written by: Toby Harris, Mark McLaughlin and Ralph Ray

**Tottel Publishing** announce the release of the new seventh edition of **Ray & McLaughlin's Practical Inheritance Tax Planning**.

Useful and easy to use, this new edition outlines the key planning points and highlights the possible pitfalls of inheritance tax planning. Highly practical, it includes examples, checklists and precedents to help guide you through the wealth of information available regarding inheritance tax.

Tax practitioners and accountants advising clients about the most appropriate course of action will find this book very beneficial.

### Provides the latest information on:

- The Finance Act 2007 and Income Tax Act 2007
- Practical aspects and choice of settlements
- Transfer and reorganisation of business interests – companies, partnerships and other firms
- Gifts -the art of giving, including use of exemptions
- Pre-owned assets
- Life assurance and other insurance schemes
- Estate planning – special cases of assets
- Foreign domicile
- Analysis of the hugely significant *Eversden* and *Melville* cases
- Expert guidance covering nil rate band discretionary trusts

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