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private client wills trusts and estate planning is a comprehensive and user friendly examination of the legal and taxation implications arising from estate planning work within the private client department of a solicitors firm the guide deals in a practical way with all the areas confronting the practitioner on a day to day basis from tax and financial planning to the administration of trusts throughout the text worked examples illustrate how to calculate the tax position of the client this new edition has been updated to take account of recent decisions on the construction of wills and the limited reading back effects of post death variations the text has been fully amended to take account of the changes to the requirements for registration

of trusts introduced by the money laundering and terrorist financing amendment eu exit regulations 2020 which came into force on 6 october 2020 and the effect of wills act 1837 electronic communications amendment coronavirus order 2020 which amends the meaning of presence to allow remote witnessing of wills for a limited period the changes to entrepreneurs relief made by the finance act 2020 are addressed together with the implications of skinner v rcc

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