

different standards apply is hardly encouraging. It is easy enough to bandy around vituperative epithets but it does nothing for certainty in the tax legislation and consistency of treatment: instead basic rights of taxpayers are being steadily eroded.

This book deals with middle of the road non-abusive planning: arrangements which it is difficult to characterise, in any sense, as anti-social. Particular thanks are due to Elouise Dale at 5 Stone Buildings whose organisational skills in dealing with continual revisions of the manuscript have been fully tested and to Jordans for their forbearance in coping with the delays.

The law is stated at 1 December 2013 although changes proposed in the Pre Budget Report on 5 December 2013 have been noted where appropriate.

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