



Double Taxation Relief

Rodney Taylor

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Providing detailed explanations of the law and practice of double taxation relief relating to income and capital gains and inheritance taxes, this text discusses the rules for allowing relief, dividends and underlying benefit, and offers an explanation of articles included in agreements. There is an up-to-date list of all agreements in force, and many worked examples. Appendices include model agreements, legislation, guidance on claims, and useful addresses for further information.

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