



# Tax and Trusts Direct

## November 2001



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# 1. Tax and Trusts Direct

Tax and Trusts direct offers the following modules.

## **Mellows: Taxation for Executors and Trustees**

Updated by Julie Anderson, Barrister, Littman Chambers

This well-respected publication provides excellent advice and guidance on how administrators of estates and trustees might best carry out their duties. *Mellows* follows chronologically the phases in which an executor or administrator may be required to deal with income tax, inheritance tax and capital gains tax, i.e. settling the deceased's personal tax liability, administering the estate and related trusts, undertaking post death tax planning and distributing funds. Well-known for its logical approach to a complex subject, this service provides an explanation and practical consequences for executors and trustees, with worked examples, of all the main computations likely to be encountered in practice. It also gives an overview of the ideas upon which the applicable law is based, to enable executors and trustees to make informed decisions in areas not specifically dealt with by the legislation.

## **UK Taxation of Trusts, Eleventh Edition**

by Matthew Hutton MA (Oxon) FTII AIT TEP and Ian Ferrier MA Barrister TEP

Written by specialists in the field to provide a detailed explanation of the impact of income tax, capital gains tax and inheritance tax on the various types of trusts, including chapters covering UK resident trusts and offshore trusts.

## **Tax Adviser's Guide to Trusts**

by Nigel Eastaway of WJB Chiltern; and Ian Richards of Pump Court Tax Chambers

Appearing here in early 2002, this title will offer a guide to the tax implications and planning opportunities of trusts, including examples and case studies to illustrate the commentary. The service will offer an outline of trusts law and formalities including residence and domicile. It will also cover the different types of trusts including discretionary trusts, charitable trusts and foreign trusts.

## **Trusts: International Asset and Tax Planning**

This new area, to launch in early 2002, will provide detailed and focused international content written by specialist practitioners concentrating on international planning opportunities. It will cover areas such as:

- Asset protection and offshore protection trusts
- Uses of offshore trusts
- Offshore funds

- Trusts management

### **International Trusts and Estates Law Reports**

The reports provide judgments and decisions of major tax cases from all over the world. The areas covered include judgments and decisions on trusts and the administration of estates, particularly cross-border administration. The work also examines the taxation of trusts and estates which includes enforcement of tax debts against trusts and estates and related commercial matters.

### **Trust Links**

Provides links to useful tax and trust sites.

### **Legislation**

Includes the text of relevant trust legislation.

### **News**

Regular updates on the latest developments in tax law affecting trusts and trusts law generally.

## 2. Opening Tax and Trusts Direct

To access the Tax and Trusts Direct opening screen, select the Tax and Trusts Direct button from the Butterworths Direct home page (single click). The Tax and Trusts Direct frontpage will appear as shown below.

The screenshot shows the Butterworths LexisNexis Direct Tax and Trusts Direct homepage. The header includes the Butterworths LexisNexis Direct logo and the text "tax and trusts direct". Below the header is a navigation bar with links: Home, Butterworths services, taxation services, trustsandestatedirect, law and trusts direct, direct news, direct libraries, property location, location, tax planning, regional & em, international, updates, webinars, contact us, sitemap, user guides.

The main content area features a search bar with the text "Search All" and a "Go" button. Below the search bar are four buttons: "Search Options Explained", "Contact Us", "News Search", and "Email Alerts".

There are two columns of buttons with green circular icons:

- Left column: "Mellows: Taxation of Executors and Trustees", "Tax Advisor's Guide to Trusts", "UK Taxation of Trusts", "Trusts: International Asset and Tax Planning".
- Right column: "International Trust and Estate Law Reports", "Legislation", "Noticeboard", "Tax and Trusts Links".

On the right side, there is a "News" section with the heading "International Trust and Estate Law Reports" and a list of articles:

- Volume 148, No 3834, 22nd November 2001, [Life in the Real World](#)
- Volume 148, No 3834, 22nd November 2001, [A Close Relationship](#)
- Volume 148, No 3834, 22nd November 2001, [Shadow Directors - Benefit Of The Doubt?](#)
- Volume 148, No 3833, 15th November 2001, [Shadow Directors - The Belgavia Bombshell](#)
- Volume 148, No 3833, 15th November 2001, [Belgavia Bombshell](#)

### 3. Unique Features

#### 3.1 Navigation Bar

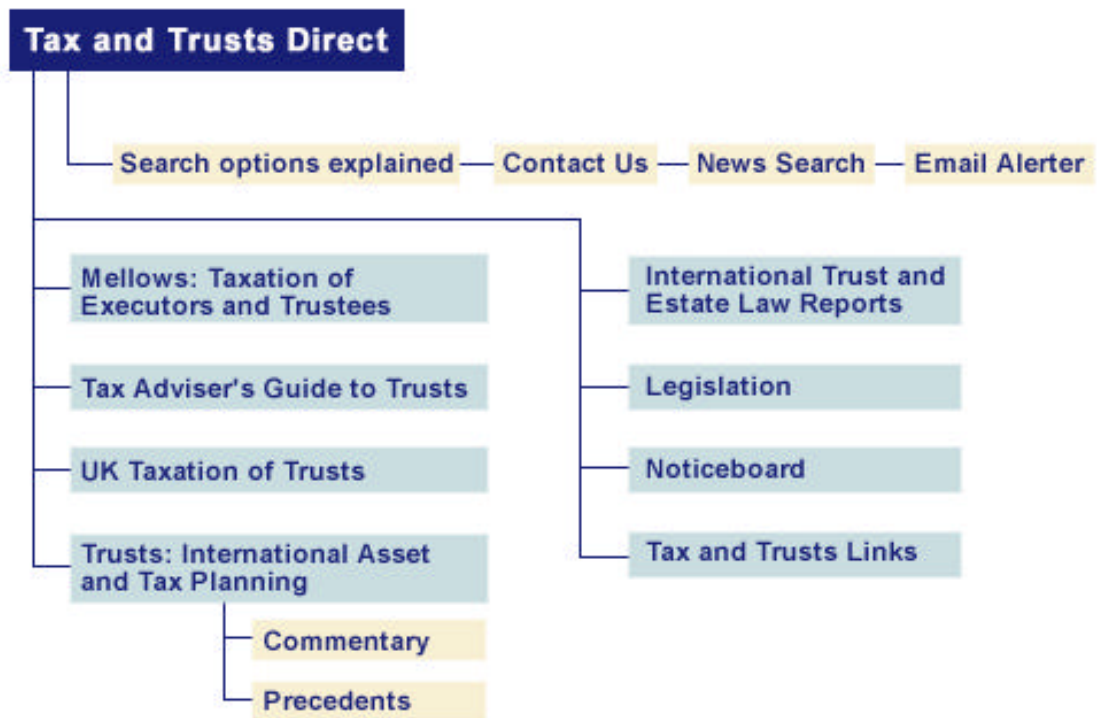
Once you have accessed Tax and Trusts Direct you will see the navigation bar at the top of the screen. In order to access a service within Tax and Trusts Direct left click once on the relevant heading.



Left Clicking once 'Home' from the Navigation Bar will link to the butterworths.com Home Page. Left Clicking once 'Tax and Trusts Direct' will return to the Tax and Trusts Direct frontpage.

#### 3.2 Sitemap

Users may also navigate Tax and Trusts Direct by using the sitemap. The sitemap can be accessed from the navigation bar.



The Tax and Trusts Direct sitemap is shown above. Areas can be accessed by left clicking on

the required section.

## 4. Other Information

### 4.1 Editorial

If you have a recommendation as to the inclusion of new material on Tax and Trusts Direct, you can contact us by telephone or E-mail. Simply call the Butterworths Direct help line on 0845 608 1188 and they will connect you to the appropriate person. Alternatively, you can E-mail us with your comments by using the '[contact us](#)' links that appear on the home page. We welcome feedback from our customers about Tax and Trusts Direct so please feel free to contact us.

### 4.2 Technical Support

Support for our on-line services available:

09.00 – 17.00 Monday to Friday

08.00 – Midnight Saturday and Sunday by e-mail at:

[online.support@Butterworths.com](mailto:online.support@Butterworths.com)

[Tel: \(44\) 0845 305 0500](tel:(44)08453050500) [Fax: \(44\) 01483 257 917](tel:(44)01483257917)

<http://www.butterworths.com/content/support/techsupport.htm>

To assist the helpline in resolving your problems as quickly as possible please have the following information to hand before calling

What internet browser are you using?

What product do you subscribe to?

Do you have a network or a standalone PC?

If you are on a network what type is it? (ie. Novell NT etc)

Which version of Dos are you using

Which version of Windows are you using?

What was the sequence of events leading up to your problem?

### 5.3 Customer Support

Butterworths Direct Helpline is available from Monday to Friday 09.00 – 17.00

**Tel: 0845 608 1188**

For calls from outside the UK: (44) 207 400 2822



## **5.4 Training**

To find out more about our comprehensive training courses and to reserve a place.

**Tel: (44) 0207 400 2500**

**E-mail: [training@butterworths.com](mailto:training@butterworths.com)**