



Migration: United Kingdom

By Kiers, P.

Book Condition: New. Publisher/Verlag: Springer Netherlands | A handbook on the taxation, exchange control and legal implications of coming to, investing in and leaving the United Kingdom | The law and practice in this work is that at 10th] anuary 1978. To complete this work in Autumn 1977, as originally intended, was impossible. Principally, this has been due to the changes in the Finance Act 1977, the various mini budgets and the exchange control changes, many of which are relevant to the subject matter of this work. Gratitude is expressed to the publishers for their patience. The Revenue has just revised its useful practice notes, IR 25 1977, dealing with the taxation of foreign earnings. The new IR 25 1977 modifies only slightly the IR 25 in Appen dix4. It will be appreciated that in this work it is impossible to provide for exhaustive treatment of all the taxes. Complexity in some places has been set aside for simplicity and clarity. Any such selectivity consisting of various emphases and omissions rests solely on fallible judgment. It is hoped that some light nevertheless is cast on the basic facets relevant to migrants. Too often these facets are not dealt with appropriately,...



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